



AGENDA
City Council Meeting
City Hall Council Chambers - Webster City, Iowa
February 5, 2024 - 6:00 p.m.

This meeting will be open to the public and can also be attended via Zoom.com:

Meeting ID 824 7375 7035

Phone number to call to participate via telephone is **1-312-626-6799 US (Chicago)**

CALL TO ORDER

ROLL CALL

Motion on Approval of Agenda

Pledge of Allegiance

1. PETITIONS – COMMUNICATIONS – REQUESTS

This is the time of the meeting that a citizen may address the Council on a matter not on the Agenda. **(No more than five minutes per person)** Except in cases of emergency, the City Council will not take any action at this meeting, but may ask the City Staff to research the matter or have the matter placed on the Agenda for a future meeting.

- a. Public Information

2. MINUTES, CLAIMS, REPORTS, LICENSES

The following items have been deemed to be non-controversial, routine actions to be approved by the Council in a single motion. If a Council member, or a member of the audience wishes to have an item removed from this list, it will be considered in its normal sequence on the Agenda.

- a. [MINUTES](#) of January 15, 2024
- b. [RESOLUTION](#) on [PAYROLL](#) for pay period ending January 13, 2024 and paid on January 19, 2024.
- c. [RESOLUTION](#) on [PAYROLL](#) for pay period ending January 27, 2024 and paid on February 2, 2024.
- d. [RESOLUTION](#) on [BILLS](#) Approve [FUND LIST](#)
- e. Council Committee Reports
- f. Other reports and recommendations

3. GENERAL AGENDA

- a. Presentation by Williams & Company P.C. on the 2022-2023 Audit for the City of Webster City, Iowa.

[AUDIT](#)

Motion accepting and placing on file the 2022-2023 City of Webster City Audit.

City Council Meeting Agenda, February 5, 2024

PUBLIC HEARING - 6:05 p.m.

b. Public Hearing on Proposed Plans and Specifications and Proposed Form of Contract and Estimate of Cost for Construction of East Twin Park Splash Pad Project.

[COUNCIL MEMORANDUM](#) [PH NOTICE](#) [BID TAB](#) [BID](#) [ENGR LTR](#) [PETITION](#)

[RESOLUTION](#) approving and confirming Plans, Specifications, Form of Contract and Estimate of Cost for the Construction of the East Twin Park Splash Pad Project and Awarding Contract to Peterson Construction in the amount of \$216,996.06 and any Bid Alternates the Council may select, and Committing Necessary Funds to Complete the Project

Hearing cancelled

Public Hearing on Proposal to dispose of City-Owned Property located at 1135 Division Street, Webster City, Iowa.

c. [COUNCIL MEMORANDUM](#) Third Reading of an [ORDINANCE](#) amending the Code of Ordinances of the City of Webster City, Iowa, 2019, by Amending Chapter 46, Article IV, Division 2, Section 46-171 Pertaining to Truck Route.

Pass & Adopt Ordinance

d. [COUNCIL MEMORANDUM](#) Third Reading of an [ORDINANCE](#) amending the Code of Ordinances of the City of Webster City, Iowa, 2019, by Amending Chapter 46, Article V, Division 1, Section 46-206 and Section 46-209 Pertaining to Parking Regulations.

Pass & Adopt Ordinance

e. [COUNCIL MEMORANDUM](#) [RESOLUTION](#) setting time and place for a Public Hearing on Proposal to Amend the Code of Ordinances of the City of Webster City, Iowa, 2019, Pertaining to Chapter 10, Article II, Division 1, Section 10-29 Entitled International Property Maintenance Code. *(February 19 – 6:05 p.m.)* [NOTICE](#)

f. [COUNCIL MEMORANDUM](#) [RESOLUTION](#) authorizing the Street Department Supervisor to seek bids and proceed with lowest bidder if bids come back under \$100,000 for Concrete Panel Replacement; and authorize the Mayor and City Clerk to execute contract with lowest bidder in amount not to exceed \$100,000 for such project. [RFP](#)

4. OTHER ITEMS SENT TO COUNCIL

a. City Attorney [REPORT](#) for January, 2024

5. CLOSED SESSION

Meet in closed session to discuss the purchase or sale of particular real estate only where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for that property, or reduce the price the governmental body would receive for that property as provided by Chapter 21.5 j. of the Code of Iowa

6. ADJOURN

NOTE: The Council may act by motion, resolution or ordinance on items listed on the Agenda.

CITY COUNCIL MEETING MINUTES
Webster City, Iowa January 15, 2024 – 6:00 p.m.

The City Council met in regular session at the City Hall, Webster City, Iowa at 6:05 p.m. following the Fair Housing Board Meeting on January 15, 2024 upon call of the Mayor Pro Tem and the advance agenda. The meeting was called to order by Mayor Pro Tem Logan Welch and roll being called there were present in Council Chambers the following Council Members: Abbie Hansen and Megan McFarland. John Hawkins and Matt McKinney were absent.

This meeting was Open to the Public and by electronic means utilizing the Zoom Platform. Details were provided in using the Zoom platform either by joining through the web portal or by calling in to view or participate.

It was moved by Hansen and seconded by McFarland to approve the agenda.

ROLL CALL: Hansen, McFarland and Welch voting aye.

Mayor Pro Tem Logan Welch led the Pledge of Allegiance.

PETITIONS- COMMUNICATIONS- REQUESTS

None brought forth

PUBLIC INFORMATION

Mayor Pro Tem Welch thanked the City Staff/Crew for the speed and diligence in their efforts on the snow removal and opening of the streets following the recent snow storm.

MINUTES AND CLAIMS

It was moved by McFarland and seconded by Hansen that the following motion and Resolutions (a-h) be approved and adopted collectively:

- a. That the meeting minutes of January 2, 2024 be approved.
 - b. That Resolution No. 2024-016 approving Payroll for the period ending December 30, 2023 and paid on January 5, 2024 in the amount of \$188,494.68 be passed and adopted.
 - c. That Resolution No. 2024-017 approving bills paid in the amount of \$929,722.67 be passed and adopted and the Fund List be approved.
 - d. That the City Manager Reports for December 2023 be accepted and placed on file.
 - e. That the Police Department Activity, Issued Citations and Citations by Approach Reports for December 2023 be accepted and placed on file.
 - f. That the Fire Department Report for December 2023 be accepted and placed on file.
 - g. That the Hamilton County Solid Waste Commission Agenda Packet for January 10, 2024 be accepted and placed on file.
 - h. That the issuance of Beer and Liquor Licenses by the Iowa Department of Commerce be recommended for the following:
Renewal of Special Class C Retail Alcohol License and Outdoor Service, Hamilton County Exposition (Hamilton County Fairgrounds, does not include Speedway), 1200 Bluff Street.
 - i. Council Committee Reports – None brought forth
 - j. Other reports and recommendations – None brought forth.
- ROLL CALL: McFarland, Welch and Hansen voting aye.

GENERAL AGENDA

PUBLIC HEARING 6:05 p.m. – RESCHEDULED FOR FEBRUARY 5, 2024

This hearing has been rescheduled and will be held at the February 5, 2024 Regular City Council Meeting.

a. Public Hearing on Proposed Plans and Specifications and Proposed Form of Contract and Estimate of Cost for Construction of East Twin Park Splash Pad Project.

*Resolution approving and confirming Plans, Specifications, Form of Contract and Estimate of Cost for the Construction of the East Twin Park Splash Pad Project and Awarding Contract to Peterson Construction in the amount of \$216,996.06 and any Bid Alternates the Council may select.

**Due the Public Hearing being rescheduled to February 5, 2024 at 6:05 p.m., no motion was made on the Resolution at this meeting.*

b. It was moved by McFarland and seconded by Hansen that Resolution No. 2024-018 approving the Appointments of John Harrenstein as representative and Brandon Bahrenfuss as alternate representative to the Hamilton County Solid Waste Commission for the year 2024 be passed and adopted.

ROLL CALL: Welch, Hansen and McFarland voting aye.

c. It was moved by McFarland and seconded by Hansen that the Appointment of John Harrenstein as alternate representative to the North Iowa Municipal Electric Cooperative Association for the year 2024 be approved.

ROLL CALL: Hansen, McFarland and Welch voting aye.

d. It was moved by McFarland and seconded by Hansen that the Appointment of Derrick Drube as alternate representative to the MIDAS Transportation Advisory Committee for the year 2024 be approved.

ROLL CALL: McFarland, Welch and Hansen voting aye.

e. It was moved by Hansen and seconded by McFarland that the Second Reading of an Ordinance amending the Code of Ordinances of the City of Webster City, Iowa, 2019, by Amending Chapter 46, Article IV, Division 2, Section 46-171 Pertaining to Truck Route be approved.

ROLL CALL: Welch, Hansen and McFarland voting aye.

f. It was moved by McFarland and seconded by Hansen that the Second Reading of an Ordinance amending the Code of Ordinances of the City of Webster City, Iowa, 2019, by Amending Chapter 46, Article V, Division 1, Section 46-206 and Section 46-209 Pertaining to Parking Regulations be approved.

ROLL CALL: Hansen, McFarland and Welch voting aye.

g. It was moved by Hansen and seconded by McFarland that Resolution No. 2024-019 authorizing the Street Department Supervisor to proceed with the Purchase of a Wheel Loader from Ziegler CAT in the amount of \$231,423 be passed and adopted.

ROLL CALL: McFarland, Welch and Hansen voting aye.

OTHER ITEMS SENT TO COUNCIL

a. Council was reminded of the Budget Work Session scheduled for Monday, January 29, 2024 at 5:30 p.m.

It was moved by McFarland and seconded by Hansen that council adjourn.

ROLL CALL: Welch, Hansen and McFarland voting aye.

The January 15, 2024 Regular City Council Meeting stood adjourned at 6:15 p.m.

RESOLUTION NO. 2024 - xxx

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEBSTER CITY, IOWA:

That the payroll for the 80-hour period ending January 13, 2024 and paid on January 19, 2024 aggregating the sum of \$194,438.87 herewith presented, be and the same is hereby approved.

Passed and adopted this 5th day of February, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
60722	CHELESVIG, BETH A.	3,244.80	80.00	.00	.00	.00	.00	.00	.00	.00	2,177.51
61245	DINSDALE, ASHLEY J.	1,941.61	80.00	.00	.00	.00	.00	.00	.00	.00	1,282.45
20036	HARRENSTEIN, JOHN	6,403.84	80.00	.00	.00	.00	.00	.00	250.00	.00	4,720.62
60003	SMITH, ELIZABETH A.	2,283.20	80.00	.00	.00	.00	.00	.00	.00	.00	1,603.75
Total CITY MANAGER:											
		4	13,873.45	320.00	.00	.00	.00	.00	250.00	.00	9,784.33
30980	STRONER, BRIAN M.	2,934.40	80.00	.00	.00	.00	.00	.00	.00	.00	2,095.76
Total ENVIRONMENTAL/SAFETY:											
		1	2,934.40	80.00	.00	.00	.00	.00	.00	.00	2,095.76
61164	BONJOUR, KARYL K.	2,335.21	80.00	.00	.00	.00	.00	.00	.00	.00	1,573.27
61238	HAGLUND, DENISE D.	1,733.59	80.00	.00	.00	.00	.00	.00	.00	.00	1,214.93
61241	JOHNSON, LAURA A.	1,603.20	80.00	.00	.00	.00	.00	.00	.00	.00	1,134.65
61190	NERLAND, DEDRA R.	2,221.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,521.87
61163	PEVESTORF, ELIZABETH J.	2,096.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,576.75
30329	WOLFGRAM, DOREEN A.	3,244.79	80.00	.00	.00	.00	.00	.00	.00	.00	2,298.21
Total FINANCE OFFICE:											
		6	13,235.19	480.00	.00	.00	.00	.00	.00	.00	9,319.68
41502	CAMPBELL, AARON M.	20.00	.00	.00	.00	.00	.00	20.00	.00	.00	18.47
41215	CASEY, DANA R	20.00	.00	.00	.00	.00	.00	20.00	.00	.00	17.23
40857	DOOLITTLE, KENDALL J.	80.00	.00	.00	.00	.00	.00	80.00	.00	68.91	.00
41263	ESTLUND, JEROMY J.	2,799.94	118.00	.00	.00	138.84	.00	.00	.00	.00	2,057.21
41395	FEICKERT, DAKOTA L.	20.00	.00	.00	.00	.00	.00	20.00	.00	.00	17.23
41300	FOX, JEFFREY A.	660.00	40.00	.00	.00	.00	.00	60.00	.00	.00	526.70
41438	FRAKES, JUSTIN M.	20.00	.00	.00	.00	.00	.00	20.00	.00	.00	18.47
40971	HAYES, BRANDON W.	2,618.56	112.00	.00	.00	.00	.00	.00	.00	.00	1,913.65
41445	HAYES, HARRISON W.	150.00	.00	.00	.00	.00	.00	150.00	.00	129.20	.00
41441	HAYES, HUNTER W.	120.00	.00	.00	.00	.00	.00	120.00	.00	.00	103.37
40031	HOLST, RONALD W	100.00	.00	.00	.00	.00	.00	100.00	.00	86.14	.00
41192	JESSEN, PHILLIP N.	330.00	14.00	.00	.00	.00	.00	120.00	.00	236.39	.00
41460	LEHMAN, MICHEAL L.	80.00	.00	.00	.00	.00	.00	80.00	.00	.00	58.88
41200	MADSEN, TODD M	110.00	.00	.00	.00	.00	.00	110.00	.00	.00	94.75
41515	SCHWERING, DREW M.	60.00	.00	.00	.00	.00	.00	60.00	.00	.00	55.41
41219	SOWLE JR., ANDREW W.	2,947.67	121.00	.00	.00	278.52	.00	.00	.00	.00	1,974.96
41485	STALEY, AMANDA L.	20.00	.00	.00	.00	.00	.00	20.00	.00	.00	18.47
41400	STANSFIELD, CHARLES T.	3,208.00	80.00	.00	.00	.00	.00	.00	.00	.00	2,208.51
41029	STEWART, EARL L	80.00	.00	.00	.00	.00	.00	80.00	.00	.00	73.88
41088	TOLLE, PAUL A.	110.00	.00	.00	.00	.00	.00	110.00	.00	94.75	.00
41540	WAGNER, JORDAN J.	60.00	.00	.00	.00	.00	.00	60.00	.00	.00	55.41
41216	WEINSCHENK, KENRIC J	110.00	.00	.00	.00	.00	.00	110.00	.00	.00	101.58
41213	WILLIAMS, ZACHARY W.	88.00	.00	.00	.00	.00	.00	88.00	.00	.00	75.80
40815	WILLS, DON H.	132.00	.00	.00	.00	.00	.00	132.00	.00	121.91	.00
41340	YOUNGDALE, COLE C.	60.00	.00	.00	.00	.00	.00	60.00	.00	55.41	.00
41270	ZEHNER, DONALD F.	110.00	.00	.00	.00	.00	.00	110.00	.00	.00	101.58
Total FIRE DEPARTMENT:											
		26	14,114.17	485.00	.00	.00	417.36	.00	1,730.00	.00	792.71
61240	WINTER, KIRBY L.	4,089.60	80.00	.00	.00	.00	.00	.00	20.00	.00	2,875.33

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
Total INFORMATION SYSTEMS:											
		1	4,089.60	80.00	.00	.00	.00	.00	20.00	.00	2,875.33
31210	BARNES, DERRICK S.	3,925.31	92.50	.00	745.31	.00	.00	.00	.00	.00	2,715.57
31185	CASEY, DANA R.	3,909.41	88.50	.00	537.41	.00	.00	.00	.00	.00	2,583.61
31190	DAYTON, BRYAN K.	3,375.35	80.50	.00	31.35	.00	.00	.00	.00	.00	2,319.48
30678	DICKINSON, ADAM L.	3,990.40	80.00	.00	.00	.00	.00	.00	.00	.00	2,748.73
31230	MC COLLOUGH, DOUGLAS J.	3,712.41	88.50	.00	31.37	.00	.00	.00	.00	.00	2,585.85
31184	MOURTON, RUSSELL E.	3,372.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,981.08
31240	NEWMAN, BRADY N.	2,389.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,761.55
31186	ORTON, RYAN D.	3,628.80	80.00	.00	.00	.00	.00	.00	.00	.00	2,394.91
30918	PARKHILL, MARTY E.	3,642.40	80.00	.00	.00	.00	.00	.00	.00	.00	2,534.80
Total LINE DEPARTMENT:											
		9	31,945.68	750.00	.00	1,345.44	.00	.00	.00	.00	21,625.58
30976	MADSEN, TODD M.	1,847.21	80.00	.00	.00	.00	.00	.00	.00	.00	1,362.10
31188	PASCHKE, RODNEY A.	1,782.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,210.77
Total METER DEPARTMENT:											
		2	3,629.61	160.00	.00	.00	.00	.00	.00	.00	2,572.87
61250	BERTRAN, ARIEL L.	2,694.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,897.90
Total PLANNING/ZONING:											
		1	2,694.40	80.00	.00	.00	.00	.00	.00	.00	1,897.90
41169	CLARK, TERRI L.	1,605.60	84.00	.00	.00	.00	.00	.00	.00	.00	1,197.03
41480	DILLEY, JEAN M.	1,759.57	84.00	.00	121.57	.00	.00	.00	.00	.00	1,198.01
41543	GAFKJEN, MADISON N.	1,569.41	82.00	.00	.00	.00	.00	.00	.00	.00	1,194.26
41544	HUNTER, EMMA M.	1,661.81	86.00	.00	.00	.00	.00	.00	.00	.00	1,271.08
41390	NOWELL, TANNER J.	2,217.61	80.00	.00	.00	.00	.00	.00	.00	.00	1,601.36
41475	RUSH, DEBORAH G.	1,999.68	84.00	.00	.00	.00	.00	.00	.00	.00	1,392.78
41510	WHITEHILL, AUDRIANA G.	1,663.26	82.00	.00	.00	.00	.00	.00	.00	.00	1,168.70
Total POLICE DEPARTMENT-D:											
		7	12,476.94	582.00	.00	121.57	.00	.00	.00	.00	9,023.22
41430	BASINGER, RYAN A.	2,728.57	87.00	.00	.00	.00	.00	.00	.00	.00	2,001.67
41535	HOLCOMBE, IAN J.	2,434.08	87.00	.00	.00	.00	.00	.00	.00	.00	1,650.63
41191	HOUGE, CLINTON J.	2,732.88	84.00	.00	.00	.00	.00	.00	.00	.00	1,945.37
41453	LEHMAN, MICHEAL L.	2,673.63	87.00	.00	.00	.00	.00	.00	.00	.00	1,953.83
41230	MCKINLEY, ERIC K.	2,991.23	86.00	102.87	.00	.00	.00	.00	.00	.00	2,198.36
41110	MORK, SHILOH B.	3,637.61	80.00	.00	.00	.00	.00	.00	.00	.00	2,478.91
41471	MOURLAM, DALTON G.	2,678.80	90.00	.00	.00	.00	.00	.00	.00	.00	1,924.72
41225	PRITCHARD, BRANDON D.	3,047.60	104.00	.00	.00	.00	.00	.00	.00	.00	2,175.22
41426	ROSE, DYLAN M.	2,770.30	90.00	.00	.00	.00	.00	.00	.00	.00	1,872.95
41537	STURM, CIARA L.	2,393.28	94.00	148.98	.00	.00	.00	.00	.00	.00	1,964.09
41450	THUMMA, STEVEN L.	2,732.43	88.50	68.60	.00	.00	.00	.00	.00	.00	1,700.48
41495	WATKINS, MARK D.	3,966.78	114.00	1,127.88	.00	.00	.00	.00	.00	.00	2,915.66
Total POLICE DEPARTMENT-O:											
		12	34,787.19	1,091.50	1,448.33	.00	.00	.00	.00	.00	24,781.89
70981	MCFARLAND, CHARLES DANIEL	3,227.17	56.00	.00	.00	.00	.00	408.50	1,614.67	.00	2,366.06

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
81776	MEYERS, STEVEN R.	1,548.00	72.00	.00	.00	.00	.00	.00	.00	.00	1,192.43
51195	RODEN, JACOB J.	2,139.20	80.00	.00	.00	.00	.00	.00	.00	.00	1,488.86
Total PUBLIC GROUNDS:		3	6,914.37	208.00	.00	.00	.00	408.50	1,614.67	.00	5,047.35
61255	DRUBE, DERRICK DANIEL	2,038.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,460.26
81745	KEANE, ROSS M.	407.99	24.00	.00	.00	.00	.00	.00	.00	.00	353.11
Total PUBLIC WORKS:		2	2,446.39	104.00	.00	.00	.00	.00	.00	.00	1,813.37
81763	BAHRENFUSS, BREANNA LEE	113.75	8.75	.00	.00	.00	.00	.00	.00	.00	105.05
81653	BINDER, MEREDITH K.	242.00	17.00	.00	.00	.00	.00	.00	.00	.00	208.27
81726	BINDER, RILEY K.	73.50	6.00	.00	.00	.00	.00	.00	.00	.00	67.87
81743	DINSDALE, SOPHIE J.	322.19	25.75	.00	.00	.00	.00	.00	.00	.00	297.54
81708	GALLENLINE, ABIGAIL M.	171.50	14.00	.00	.00	.00	.00	.00	.00	147.59	.00
81746	GALLENLINE, OLIVIA M.	24.50	2.00	.00	.00	.00	.00	.00	.00	22.62	.00
70107	GLASCOCK, MARK A.	1,892.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,272.97
81774	GRAMBLIN, ELIZABETH A.	60.00	5.00	.00	.00	.00	.00	.00	.00	.00	55.41
81772	HANSEN, MIA A.	24.50	2.00	.00	.00	.00	.00	.00	.00	22.62	.00
81753	HEDEEN, MARISSA KAY	71.50	5.50	.00	.00	.00	.00	.00	.00	.00	61.03
81667	LAMB, MITCHELL S.	354.25	27.25	.00	.00	.00	.00	.00	.00	.00	244.87
70975	LESHER, BREANNE M.	3,011.18	80.00	.00	.00	.00	.00	.00	.00	.00	2,096.19
81651	LINDSTROM, SARAH J.	143.94	11.75	.00	.00	.00	.00	.00	.00	.00	123.88
81689	NELSEN, DENISE L.	782.55	45.00	.00	.00	.00	.00	.00	.00	.00	654.82
81754	ORTON, ADDILYN LASHAE	52.06	4.25	.00	.00	.00	.00	.00	.00	.00	43.08
81742	OUVERSON, ERIN A.	52.00	4.00	.00	.00	.00	.00	.00	.00	.00	48.03
81744	PECK, EMMA G.	69.38	5.25	.00	.00	.00	.00	.00	.00	.00	59.71
81771	PETERSON, ELLIE	24.50	2.00	.00	.00	.00	.00	.00	.00	.00	22.62
31195	PETERSON, RICK E.	2,128.01	86.00	.00	215.20	.00	.00	.00	.00	.00	1,515.93
81665	PRUISMANN, LINDA A.	699.95	40.25	.00	.00	.00	.00	.00	.00	.00	555.85
81470	SPELLMEYER, WILLIAM C.	240.57	16.50	.00	.00	.00	.00	.00	.00	182.03	.00
Total RECREATION:		21	10,554.63	488.25	.00	215.20	.00	.00	.00	374.86	7,433.12
51187	BAHRENFUSS, BRANDON D.	4,209.90	102.50	.00	1,249.10	.00	.00	.00	.00	.00	2,952.99
51210	DANIELS, JACOB S.	3,032.23	103.50	.00	927.43	.00	.00	.00	.00	.00	2,086.61
51225	JONDAL, KOOPER M.	2,996.25	105.00	.00	956.25	.00	.00	.00	.00	.00	2,191.40
51220	KLIEGL, SHAWN A.	2,705.23	102.00	.00	790.03	.00	.00	.00	.00	.00	1,914.22
51190	RATCLIFF, BRETT D.	2,216.81	80.00	.00	.00	.00	.00	.00	.00	.00	1,540.73
51230	SCHEUERMANN, RILEE C.	2,059.13	80.50	.00	19.13	.00	.00	.00	.00	.00	1,472.94
51184	WILLIAMS, ZACHARY W.	2,599.27	83.50	.00	160.07	.00	.00	.00	.00	.00	1,799.84
Total STREET DEPARTMENT:		7	19,818.82	657.00	.00	4,102.01	.00	.00	.00	.00	13,958.73
30772	DINGMAN, CHAD M.	2,680.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,968.09
30977	JACKSON, JEFFREY S.	2,588.99	99.50	.00	.00	.00	.00	.00	.00	.00	1,799.88
31179	WEST, JOHN A.	2,221.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,696.67
Total WASTEWATER:		3	7,491.39	259.50	.00	.00	.00	.00	.00	.00	5,464.64
31189	CHAMBERS, TODD A.	2,762.10	90.00	.00	.00	.00	.00	.00	.00	.00	1,851.06

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
31220	FARWELL, GREGORY A.	2,413.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,720.15
31215	KNOWLES, NICHOLAS A.	3,616.00	80.00	.00	.00	.00	.00	.00	.00	.00	2,304.96
31245	NELSON, BENJAMIN J.	2,224.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,605.67
31225	PARKER, LOGAN M.	2,416.14	93.00	.00	.00	.00	.00	.00	.00	.00	1,649.12
Total WATER PLANT:											
	5	13,432.64	423.00	.00	.00	.00	.00	.00	.00	.00	9,130.96
Grand Totals:											
	110	194,438.87	6,248.25	1,448.33	5,784.22	417.36	.00	2,138.50	1,884.67	1,167.57	136,316.29

RESOLUTION NO. 2024 - xxx

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEBSTER CITY, IOWA:

That the payroll for the 80-hour period ending January 27, 2024 and paid on February 2, 2024 aggregating the sum of \$190,880.30 herewith presented, be and the same is hereby approved.

Passed and adopted this 5th day of February, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
11195	HANSEN, ABIGAIL J.	100.00	.00	.00	.00	.00	.00	100.00	.00	92.26	.00
11183	HAWKINS, JOHN C.	60.00	.00	.00	.00	.00	.00	60.00	.00	.00	55.36
11190	MC FARLAND, MEGAN E.	50.00	.00	.00	.00	.00	.00	50.00	.00	.00	46.17
11184	MCKINNEY, MATTHEW L.	50.00	.00	.00	.00	.00	.00	50.00	.00	.00	46.12
11185	WELCH, LOGAN A.	100.00	.00	.00	.00	.00	.00	100.00	.00	.00	92.26
Total CITY COUNCIL:											
		5	360.00	.00	.00	.00	.00	360.00	.00	92.26	239.91
60722	CHELESVIG, BETH A.	3,244.80	80.00	.00	.00	.00	.00	.00	.00	.00	2,177.51
61245	DINSDALE, ASHLEY J.	1,941.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,282.45
20036	HARRENSTEIN, JOHN	6,403.85	80.00	.00	.00	.00	.00	.00	250.00	.00	4,720.62
60003	SMITH, ELIZABETH A.	2,283.22	80.00	.00	.00	.00	.00	.00	.00	.00	1,603.76
Total CITY MANAGER:											
		4	13,873.47	.00	.00	.00	.00	.00	250.00	.00	9,784.34
30980	STRONER, BRIAN M.	2,934.40	80.00	.00	.00	.00	.00	.00	.00	.00	2,095.76
Total ENVIRONMENTAL/SAFETY:											
		1	2,934.40	.00	.00	.00	.00	.00	.00	.00	2,095.76
61164	BONJOUR, KARYL K.	2,335.21	80.00	.00	.00	.00	.00	.00	.00	.00	1,573.27
61238	HAGLUND, DENISE D.	1,733.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,214.94
61241	JOHNSON, LAURA A.	1,603.21	80.00	.00	.00	.00	.00	.00	.00	.00	1,134.66
61190	NERLAND, DEDRA R.	2,221.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,521.87
61163	PEVESTORF, ELIZABETH J.	2,096.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,576.75
30329	WOLFGAM, DOREEN A.	3,244.79	80.00	.00	.00	.00	.00	.00	.00	.00	2,298.21
Total FINANCE OFFICE:											
		6	13,235.21	.00	.00	.00	.00	.00	.00	.00	9,319.70
41502	CAMPBELL, AARON M.	30.00	.00	.00	.00	.00	.00	30.00	.00	.00	27.70
40857	DOOLITTLE, KENDALL J.	72.50	.00	.00	.00	.00	.00	72.50	.00	62.45	.00
41263	ESTLUND, JEROME J.	2,730.52	118.00	.00	.00	.00	.00	.00	.00	.00	1,995.37
41395	FEICKERT, DAKOTA L.	32.50	.00	.00	.00	.00	.00	32.50	.00	.00	27.99
41038	FERGUSON, WILLIAM M.	20.00	.00	.00	.00	.00	.00	20.00	.00	18.47	.00
41300	FOX, JEFFREY A.	150.00	8.00	.00	.00	.00	.00	30.00	.00	.00	129.20
41530	HANSON, CONNER	30.00	.00	.00	.00	.00	.00	30.00	.00	27.70	.00
40971	HAYES, BRANDON W.	2,770.46	112.00	.00	.00	.00	.00	.00	151.90	.00	2,036.12
41445	HAYES, HARRISON W.	461.25	23.50	.00	.00	.00	.00	108.75	.00	397.32	.00
41441	HAYES, HUNTER W.	258.75	12.00	.00	.00	.00	.00	78.75	.00	.00	222.89
40031	HOLST, RONALD W	72.50	.00	.00	.00	.00	.00	72.50	.00	62.45	.00
41192	JESSEN, PHILLIP N.	445.00	20.00	.00	.00	.00	.00	145.00	.00	324.67	.00
41200	MADSEN, TODD M	79.75	.00	.00	.00	.00	.00	79.75	.00	.00	68.70
41515	SCHWERING, DREW M.	52.50	.00	.00	.00	.00	.00	52.50	.00	.00	48.48
41219	SOWLE JR., ANDREW W.	2,599.52	112.00	.00	.00	.00	.00	.00	.00	.00	1,733.56
41400	STANSFIELD, CHARLES T.	3,208.00	80.00	.00	.00	.00	.00	.00	.00	.00	2,208.51
41029	STEWART, EARL L	52.50	.00	.00	.00	.00	.00	52.50	.00	.00	48.48
41088	TOLLE, PAUL A.	22.00	.00	.00	.00	.00	.00	22.00	.00	18.95	.00
41540	WAGNER, JORDAN J.	20.00	.00	.00	.00	.00	.00	20.00	.00	.00	18.47
41216	WEINSCHENK, KENRIC J	79.75	.00	.00	.00	.00	.00	79.75	.00	.00	73.65
41213	WILLIAMS, ZACHARY W.	79.75	.00	.00	.00	.00	.00	79.75	.00	.00	68.70
40815	WILLS, DON H.	79.75	.00	.00	.00	.00	.00	79.75	.00	58.65	.00
41340	YOUNGDALE, COLE C.	20.00	.00	.00	.00	.00	.00	20.00	.00	18.47	.00
41270	ZEHNER, DONALD F.	57.75	.00	.00	.00	.00	.00	57.75	.00	.00	53.33

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
Total FIRE DEPARTMENT:											
		24	13,424.75	485.50	.00	.00	.00	1,163.75	151.90	989.13	8,761.15
61240	WINTER, KIRBY L.	4,089.63	80.00	.00	.00	.00	.00	.00	20.00	.00	2,875.36
Total INFORMATION SYSTEMS:											
		1	4,089.63	80.00	.00	.00	.00	.00	20.00	.00	2,875.36
31210	BARNES, DERRICK S.	4,193.67	97.00	.00	1,013.63	.00	.00	.00	.00	.00	2,901.33
31185	CASEY, DANA R.	3,719.75	85.50	.00	347.74	.00	.00	.00	.00	.00	2,451.71
31190	DAYTON, BRYAN K.	3,344.00	80.00	.00	.00	.00	.00	.00	.00	.00	2,300.95
30678	DICKINSON, ADAM L.	4,613.90	91.00	.00	224.46	.00	.00	.00	.00	.00	3,182.21
31230	MC COLLOUGH, DOUGLAS J.	3,754.26	86.50	.00	407.84	.00	.00	.00	.00	.00	2,611.24
31184	MOURTON, RUSSELL E.	3,498.46	82.00	.00	126.45	.00	.00	.00	.00	.00	2,056.85
31240	NEWMAN, BRADY N.	2,673.37	89.00	.00	44.81	.00	.00	.00	.00	.00	1,945.85
31186	ORTON, RYAN D.	4,785.48	97.00	.00	1,156.68	.00	.00	.00	.00	.00	3,197.62
30918	PARKHILL, MARTY E.	3,642.41	80.00	.00	.00	.00	.00	.00	.00	.00	2,534.80
Total LINE DEPARTMENT:											
		9	34,225.30	788.00	.00	3,321.61	.00	.00	.00	.00	23,182.56
30976	MADSEN, TODD M.	1,847.21	80.00	.00	.00	.00	.00	.00	.00	.00	1,362.10
31188	PASCHKE, RODNEY A.	1,782.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,210.77
Total METER DEPARTMENT:											
		2	3,629.61	160.00	.00	.00	.00	.00	.00	.00	2,572.87
61250	BERTRAN, ARIEL L.	2,694.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,897.90
Total PLANNING/ZONING:											
		1	2,694.40	80.00	.00	.00	.00	.00	.00	.00	1,897.90
41169	CLARK, TERRI L.	1,528.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,142.97
41480	DILLEY, JEAN M.	1,640.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,114.16
41543	GAFKJEN, MADISON N.	1,532.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,168.19
41544	HUNTER, EMMA M.	1,540.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,185.95
41390	NOWELL, TANNER J.	2,217.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,601.35
41475	RUSH, DEBORAH G.	1,905.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,327.41
41510	WHITEHILL, AUDRIANA G.	1,628.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,146.62
Total POLICE DEPARTMENT-D:											
		7	11,992.80	560.00	.00	.00	.00	.00	.00	.00	8,686.65
41430	BASINGER, RYAN A.	2,626.44	84.00	.00	.00	.00	.00	.00	.00	.00	1,929.26
41535	HOLCOMBE, IAN J.	2,349.76	84.00	.00	.00	.00	.00	.00	.00	.00	1,591.14
41191	HOUGE, CLINTON J.	2,735.28	84.00	.00	.00	.00	.00	.00	.00	.00	1,938.02
41453	LEHMAN, MICHEAL L.	3,687.00	108.00	1,097.64	.00	.00	.00	.00	.00	.00	2,675.23
41230	MCKINLEY, ERIC K.	2,891.56	84.00	.00	.00	.00	.00	.00	.00	.00	2,126.83
41110	MORK, SHILOH B.	3,637.61	80.00	.00	.00	.00	.00	.00	.00	.00	2,478.91
41471	MOURLAM, DALTON G.	2,500.96	84.00	.00	.00	.00	.00	.00	.00	.00	1,799.59
41225	PRITCHARD, BRANDON D.	3,613.16	110.00	.00	.00	754.08	.00	.00	.00	.00	2,576.16
41426	ROSE, DYLAN M.	2,574.44	84.00	.00	.00	.00	.00	.00	.00	.00	1,734.95
41537	STURM, CIARA L.	1,994.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,625.15
41450	THUMMA, STEVEN L.	2,639.36	85.50	68.60	.00	.00	.00	.00	.00	.00	1,626.72
41495	WATKINS, MARK D.	2,646.12	84.00	.00	.00	.00	.00	.00	.00	.00	1,972.51

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
Total POLICE DEPARTMENT-O:											
		12	33,896.09	1,051.50	1,166.24	.00	754.08	.00	.00	.00	24,074.47
81776	MEYERS, STEVEN R.	1,720.00	80.00	.00	.00	.00	.00	.00	.00	.00	1,312.12
51195	RODEN, JACOB J.	2,149.23	80.25	.00	10.03	.00	.00	.00	.00	.00	1,496.37
Total PUBLIC GROUNDS:											
		2	3,869.23	160.25	.00	10.03	.00	.00	.00	.00	2,808.49
61255	DRUBE, DERRICK DANIEL	2,038.40	80.00	.00	.00	.00	.00	.00	.00	.00	1,460.26
81745	KEANE, ROSS M.	816.01	48.00	.00	.00	.00	.00	.00	.00	.00	674.95
Total PUBLIC WORKS:											
		2	2,854.41	128.00	.00	.00	.00	.00	.00	.00	2,135.21
81763	BAHRENFUSS, BREANNA LEE	26.00	2.00	.00	.00	.00	.00	.00	.00	.00	24.01
81653	BINDER, MEREDITH K.	533.00	38.00	.00	.00	.00	.00	.00	.00	.00	458.69
81726	BINDER, RILEY K.	98.00	8.00	.00	.00	.00	.00	.00	.00	.00	90.50
81743	DINSDALE, SOPHIE J.	427.75	34.00	.00	.00	.00	.00	.00	.00	.00	395.03
81746	GALLETINE, OLIVIA M.	147.00	12.00	.00	.00	.00	.00	.00	.00	135.76	.00
70107	GLASCOCK, MARK A.	1,963.78	82.00	.00	70.98	.00	.00	.00	.00	.00	1,322.08
81774	GRAMBLIN, ELIZABETH A.	120.00	10.00	.00	.00	.00	.00	.00	.00	.00	110.82
81772	HANSEN, MIA A.	50.50	4.00	.00	.00	.00	.00	.00	.00	46.64	.00
81753	HEDEEN, MARISSA KAY	29.25	2.25	.00	.00	.00	.00	.00	.00	.00	22.02
81667	LAMB, MITCHELL S.	578.50	44.50	.00	.00	.00	.00	.00	.00	.00	437.85
70975	LESHER, BREANNE M.	3,131.19	80.00	.00	.00	.00	.00	.00	.00	.00	2,178.97
81651	LINDSTROM, SARAH J.	147.00	12.00	.00	.00	.00	.00	.00	.00	.00	126.51
81689	NELSEN, DENISE L.	821.68	47.25	.00	.00	.00	.00	.00	.00	.00	683.84
81754	ORTON, ADDILYN LASHAE	52.00	4.00	.00	.00	.00	.00	.00	.00	.00	43.03
81742	OEVERSON, ERIN A.	74.75	5.75	.00	.00	.00	.00	.00	.00	.00	69.04
81771	PETERSON, ELLIE	49.00	4.00	.00	.00	.00	.00	.00	.00	.00	45.25
31195	PETERSON, RICK E.	2,038.34	83.50	.00	125.53	.00	.00	.00	.00	.00	1,453.84
81665	PRUISMANN, LINDA A.	804.29	46.25	.00	.00	.00	.00	.00	.00	.00	630.34
81470	SPELLMEYER, WILLIAM C.	375.44	25.75	.00	.00	.00	.00	.00	.00	298.10	.00
81761	STUELAND, CAMERON M.	33.75	3.00	.00	.00	.00	.00	.00	.00	31.17	.00
Total RECREATION:											
		20	11,501.22	548.25	.00	196.51	.00	.00	.00	511.67	8,091.82
51187	BAHRENFUSS, BRANDON D.	3,682.50	93.00	.00	721.70	.00	.00	.00	.00	.00	2,586.41
51210	DANIELS, JACOB S.	2,321.87	85.50	.00	217.07	.00	.00	.00	.00	.00	1,625.85
51225	JONDAL, KOOPER M.	2,365.13	88.50	.00	325.13	.00	.00	.00	.00	.00	1,752.23
51220	KLIEGL, SHAWN A.	2,765.07	109.00	.00	466.83	.00	.00	.00	.00	.00	1,950.38
51190	RATCLIFF, BRETT D.	2,216.81	80.00	.00	.00	.00	.00	.00	.00	.00	1,540.73
51230	SCHEUERMANN, RILEE C.	2,269.50	86.00	.00	229.50	.00	.00	.00	.00	.00	1,618.33
51184	WILLIAMS, ZACHARY W.	2,439.21	80.00	.00	.00	.00	.00	.00	.00	.00	1,700.92
Total STREET DEPARTMENT:											
		7	18,060.09	622.00	.00	1,960.23	.00	.00	.00	.00	12,774.85
30772	DINGMAN, CHAD M.	2,680.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,968.09
30977	JACKSON, JEFFREY S.	2,081.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,485.47
31179	WEST, JOHN A.	2,443.76	88.00	.00	.00	.00	.00	.00	.00	.00	1,850.88

Employee Number	Name	Total Gross Amount	Total Gross Hours	3-01 OT no pen Emp Amt	4-00 OT pension Emp Amt	5-01 DBL OT np Emp Amt	6-00 DBL OT pen Emp Amt	23-01 OTHER pen Emp Amt	24-00 OTHER np Emp Amt	85-00 NET PAY Emp Amt	86-00 DIRECT DEP Emp Amt
Total WASTEWATER:											
		3	7,206.16	248.00	.00	.00	.00	.00	.00	.00	5,304.44
31189	CHAMBERS, TODD A.	2,700.72	88.00	.00	.00	.00	.00	.00	.00	.00	1,814.88
31220	FARWELL, GREGORY A.	2,413.60	80.00	.00	.00	.00	.00	.00	.00	.00	1,720.15
31215	KNOWLES, NICHOLAS A.	3,616.00	80.00	.00	.00	.00	.00	.00	.00	.00	2,304.96
31245	NELSON, BENJAMIN J.	2,224.80	80.00	.00	.00	.00	.00	.00	.00	.00	1,605.67
31225	PARKER, LOGAN M.	2,078.41	80.00	.00	.00	.00	.00	.00	.00	.00	1,447.09
Total WATER PLANT:											
		5	13,033.53	408.00	.00	.00	.00	.00	.00	.00	8,892.75
Grand Totals:											
		111	190,880.30	6,199.50	1,166.24	5,488.38	754.08	.00	1,523.75	421.90	133,498.23

RESOLUTION NO. 2024 - xxx

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF WEBSTER CITY, IOWA:

That we, the City Council of the City of Webster City, Iowa, having examined bills aggregating the sum of \$1,006,179.41 presented herewith, hereby approve said bills, and the City Clerk is hereby authorized to issue warrants in payment of the same.

Passed and adopted this 5th day of February, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
EPOLICE SUPPLY (7234)							
2000217038	2	Adjustmen	FLEX BADGE #682	08/15/2023	53.85-	05/24	100-21-21-5110-312
Total 2000217038:					53.85-		
2000217610	2	Adjustmen	NEW OFFICER BADGES #691 & CHIEF HAT B	09/28/2023	532.15-	05/24	100-21-21-5110-312
Total 2000217610:					532.15-		
Total EPOLICE SUPPLY (7234):					586.00-		
Total 12/18/2023:					586.00-		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
BLACK HILLS ENERGY (3466)							
0976116930	1	Invoice	GAS UTILITY/LINE	01/10/2024	194.54	07/24	601-23-51-5566-234
Total 0976116930 01/10/24:					194.54		
4752063290	1	Invoice	GAS UTILITY/DEPOT	01/16/2024	153.40	07/24	100-22-42-5221-234
Total 4752063290 01/16/24:					153.40		
5470636360	1	Invoice	GAS UTILITY/FULLER HALL	01/16/2024	194.92	07/24	100-22-42-5233-234
Total 5470636360 01/16/24:					194.92		
5542531803	1	Invoice	GAS UTILITY/FIRE STATION	01/16/2024	204.29	07/24	100-21-22-5140-234
Total 5542531803 01/16/24:					204.29		
5978424719	1	Invoice	GAS UTILITY/WATER PLANT	01/10/2024	159.95	07/24	602-23-61-5642-234
Total 5978424719 01/10/24:					159.95		
6506969580	1	Invoice	GAS UTILITY/WATER PLANT	01/10/2024	184.80	07/24	602-23-61-5642-234
Total 6506969580 01/10/24:					184.80		
8081102404	1	Invoice	GAS UTILITY/SENIOR CENTER	01/16/2024	148.11	07/24	100-22-42-5280-234
Total 8081102404 01/16/24:					148.11		
Total BLACK HILLS ENERGY (3466):					1,240.01		
CARD SERVICES (140)							
0000 01/01/2	1	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	.11	07/24	100-24-30-5380-315
0000 01/01/2	2	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	.11	07/24	601-24-30-5380-315
0000 01/01/2	3	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	.11	07/24	602-24-30-5380-315
0000 01/01/2	4	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	.11	07/24	603-24-30-5380-315
0000 01/01/2	5	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	1.56	07/24	100-21-22-5140-315
0000 01/01/2	6	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	13.55	07/24	100-24-14-5435-315
0000 01/01/2	7	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	14.77	07/24	601-23-52-5935-315
0000 01/01/2	8	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	1.33	07/24	601-23-80-5935-315
0000 01/01/2	9	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	1.33	07/24	602-23-80-5935-315
0000 01/01/2	10	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	23.43	07/24	100-21-21-5110-315
0000 01/01/2	11	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	.95	07/24	100-22-42-5210-315
0000 01/01/2	12	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	1.14	07/24	100-23-42-5371-315
0000 01/01/2	13	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	.24	07/24	100-22-42-5233-315
0000 01/01/2	14	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	31.99	07/24	204-23-30-5310-315
0000 01/01/2	15	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	2.43	07/24	603-23-70-5935-315
0000 01/01/2	16	Invoice	FUEL CLOUD SUBSCRIPTION	01/01/2024	1.84	07/24	602-23-61-5935-315
Total 0000 01/01/24:					95.00		
0001 01/01/2	1	Invoice	B.L.U.E. PROGRAM	01/01/2024	1,844.47	07/24	232-21-21-5110-318
Total 0001 01/01/24:					1,844.47		
0004 01/01/2	1	Invoice	B.L.U.E. PROGRAM	01/01/2024	1,010.07	07/24	232-21-21-5110-318

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total 0004 01/01/24:					1,010.07		
0189 01/01/2	1	Invoice	PESTICIDE COMMERCIAL APPLICATOR CER	01/01/2024	15.00	07/24	100-23-42-5371-215
Total 0189 01/01/24:					15.00		
0221 01/01/2	1	Invoice	POSTAGE EXP/MAIL GEAR FOR REPAIR	01/01/2024	39.56	07/24	100-21-22-5140-221
Total 0221 01/01/24:					39.56		
0239 01/01/2	1	Invoice	MISC SUPPLIES	01/01/2024	55.64	07/24	602-23-62-5662-318
Total 0239 01/01/24:					55.64		
0338 01/01/2	1	Invoice	CONF LODGING EXP/KNOWLES	01/01/2024	180.68	07/24	603-23-70-5926-231
0338 01/01/2	2	Invoice	CONF LODGING EXP/KNOWLES	01/01/2024	180.68	07/24	602-23-61-5926-231
Total 0338 01/01/24:					361.36		
6555 01/01/2	1	Invoice	MEAL EXP/MEETINGS IN DES MOINES/POLI	01/01/2024	24.52	07/24	100-21-21-5110-318
Total 6555 01/01/24:					24.52		
Total CARD SERVICES (140):					3,445.62		
PRAIRIE ENERGY COOPERATIVE (768)							
22685 01/08/	1	Invoice	AIRPORT ELECTRICITY/FIVE METERS	01/08/2024	718.40	07/24	205-23-45-5372-237
Total 22685 01/08/24:					718.40		
Total PRAIRIE ENERGY COOPERATIVE (768):					718.40		
Total 01/25/2024:					5,404.03		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
THE WEBSTAURANT STORE, LLC. (7742)							
93993064	1	Invoice	CHANGING STATIONS/LINERS	01/26/2024	1,182.43	07/24	100-22-42-5210-310
Total 93993064:					1,182.43		
Total THE WEBSTAURANT STORE, LLC. (7742):					1,182.43		
Total 01/26/2024:					1,182.43		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
NORTH IOWA MUNICIPAL ELECTRIC (705)							
011024	1	Invoice	PURCHASED POWER - DECEMBER 2023	01/10/2024	590,424.00	08/24	601-23-50-5555-233
Total 011024:					590,424.00		
6543	1	Invoice	ANNUAL METER MAINTENANCE 2023	01/15/2024	1,761.50	08/24	601-23-51-5566-299
Total 6543:					1,761.50		
Total NORTH IOWA MUNICIPAL ELECTRIC (705):					592,185.50		
Total 02/01/2024:					592,185.50		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
PEOPLES CREDIT UNION (4140)							
020124	1	Invoice	LOAN PAYMENT-POLICE-PRINCIPAL PAYME	02/01/2024	5,143.69	08/24	100-41-21-5110-910
020124	2	Invoice	LOAN PAYMENT-POLICE-INTEREST PAYMEN	02/01/2024	222.80	08/24	100-41-21-5110-911
Total 020124:					5,366.49		
Total PEOPLES CREDIT UNION (4140):					5,366.49		
Total 02/02/2024:					5,366.49		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
ACCESS SYSTEMS (3917)							
INV1509060	1	Invoice	PRINTER CONTRACT- FINANCE/UTILITY OF	01/19/2024	22.82	08/24	100-24-14-5435-225
INV1509060	2	Invoice	PRINTER CONTRACT- FINANCE/UTILITY OF	01/19/2024	164.81	08/24	601-23-80-5931-225
INV1509060	3	Invoice	PRINTER CONTRACT- FINANCE/UTILITY OF	01/19/2024	50.71	08/24	602-23-80-5931-225
INV1509060	4	Invoice	PRINTER CONTRACT- FINANCE/UTILITY OF	01/19/2024	15.22	08/24	603-23-80-5931-225
Total INV1509060:					253.56		
Total ACCESS SYSTEMS (3917):					253.56		
AFLAC, INC. (20)							
649005	1	Invoice	AFLAC PREMIUMS	01/30/2024	2,012.22	08/24	902-11215
Total 649005:					2,012.22		
Total AFLAC, INC. (20):					2,012.22		
AHLERS & COONEY, P.C. (22)							
859229	1	Invoice	LEGAL SERVICES - HR	01/29/2024	252.00	08/24	100-24-13-5460-212
859229	2	Invoice	LEGAL SERVICES - HR	01/29/2024	693.00	08/24	601-24-13-5460-212
859229	3	Invoice	LEGAL SERVICES - HR	01/29/2024	157.50	08/24	602-24-13-5460-212
859229	4	Invoice	LEGAL SERVICES - HR	01/29/2024	157.50	08/24	603-24-13-5460-212
Total 859229:					1,260.00		
859655	1	Invoice	LEGAL - ELECTRIC TRANSMISSION	01/23/2024	2,447.00	08/24	601-23-51-5566-871
Total 859655:					2,447.00		
Total AHLERS & COONEY, P.C. (22):					3,707.00		
ALEX AIR APPARATUS 2, LLC (7874)							
ONV-49189	1	Invoice	REPLACE GEAR FROM FIRE	01/15/2024	299.72	08/24	100-21-22-5140-311
Total ONV-49189:					299.72		
Total ALEX AIR APPARATUS 2, LLC (7874):					299.72		
AMAZON CAPITAL SERVICES (7618)							
1MPT-QRFG	1	Invoice	SALT SPREADER CLUTCH REPLACEMENT	01/01/2024	140.99	08/24	100-22-42-5210-314
Total 1MPT-QRFG-WKLM:					140.99		
1VCL-FKMX-	1	Invoice	SWIFFER WETJET REFILLS	01/01/2024	18.98	08/24	100-23-42-5371-318
1VCL-FKMX-	2	Invoice	SWIFFER WETJET REFILLS	01/01/2024	36.48	08/24	100-22-42-5233-318
1VCL-FKMX-	3	Invoice	SWIFFER WETJET REFILLS	01/01/2024	27.59	08/24	100-22-42-5233-316
Total 1VCL-FKMX-TT74:					83.05		
1XQR-HG74-	1	Invoice	COLD GEAR/MISC SUPPLIES	01/01/2024	812.68	08/24	100-21-21-5110-318
Total 1XQR-HG74-XCMX:					812.68		
Total AMAZON CAPITAL SERVICES (7618):					1,036.72		
ARNOLD MOTOR SUPPLY (68)							
26CR010168	1	Invoice	RETURN CLAMP	01/15/2024	13.25	08/24	100-21-22-5140-227

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total 26CR010168:					13.25-		
26CR010198	1	Invoice	RETURN SEPARATOR FILTER-SKID LOADER	01/18/2024	18.43-	08/24	601-23-52-5935-314
Total 26CR010198:					18.43-		
26NV097561	1	Invoice	ROLOC DISCS-SHOP	01/12/2024	17.96	08/24	601-23-52-5588-318
Total 26NV097561:					17.96		
26NV097649	1	Invoice	AUTOMOTIVE RELAY-TRK 7 FUEL TANK	01/15/2024	6.99	08/24	601-23-52-5935-314
Total 26NV097649:					6.99		
26NV097675	1	Invoice	COLD WEATHER TREATMENT	01/15/2024	79.95	08/24	100-21-22-5140-227
Total 26NV097675:					79.95		
26NV097820	1	Invoice	MISC FILTERS-SKID LOADER	01/17/2024	166.17	08/24	601-23-52-5935-314
Total 26NV097820:					166.17		
26NV097863	1	Invoice	AIR FILTER/CABIN FILTER-SKID LOADER	01/18/2024	65.41	08/24	601-23-52-5935-314
Total 26NV097863:					65.41		
26NV097864	1	Invoice	SEPARATOR FILTER-SKID LOADER	01/18/2024	18.43	08/24	601-23-52-5935-314
Total 26NV097864:					18.43		
Total ARNOLD MOTOR SUPPLY (68):					323.23		
ASTRA SECURITY (6495)							
52329	1	Invoice	CAMERA PoE SWITCH-STREET DEPT	01/08/2024	234.50	08/24	204-23-30-5310-226
Total 52329:					234.50		
Total ASTRA SECURITY (6495):					234.50		
AVAILA BANK (6318)							
013024	1	Invoice	FULLER HALL PRINCIPAL PYMT	01/30/2024	4,265.42	08/24	300-22-98-5295-910
013024	2	Invoice	FULLER HALL INTEREST PYMT	01/30/2024	4,888.88	08/24	300-22-98-5295-911
Total 013024:					9,154.30		
Total AVAILA BANK (6318):					9,154.30		
BACKFLOW SOLUTIONS INC. (7875)							
8802	1	Invoice	ANNUAL BSI ONLINE SUBSCRIPTION FEE	01/05/2024	995.00	08/24	100-21-18-5190-215
Total 8802:					995.00		
Total BACKFLOW SOLUTIONS INC. (7875):					995.00		
BILLER PRESS & MFG., INC. (102)							
BP-9000	1	Invoice	PARKING TICKETS/SHIPPING	01/17/2024	439.69	08/24	100-21-21-5110-223

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total BP-9000:					439.69		
Total BILLER PRESS & MFG., INC. (102):					439.69		
BLACK HILLS ENERGY (3466)							
2074931097	1	Invoice	GAS UTILITY/CEMETERY	01/22/2024	379.15	08/24	100-23-42-5371-234
Total 2074931097 01/22/24:					379.15		
7824805624	1	Invoice	GAS UTILITY/WWTP	01/23/2024	1,334.60	08/24	603-23-70-5642-234
Total 7824805624 01/23/24:					1,334.60		
9*634407409	2	Invoice	GAS UTILITY/STREET DEPT	01/23/2024	1,062.36	08/24	204-23-30-5310-234
Total 9*634407409 01/23/24:					1,062.36		
Total BLACK HILLS ENERGY (3466):					2,776.11		
BOLTON & MENK INC. (106)							
0328151	1	Invoice	ENG - DESIGN WATER PLANT IMPROVEMEN	12/29/2023	1,060.50	08/24	602-23-61-5651-212
Total 0328151:					1,060.50		
0328153	1	Invoice	ENG - DESIGN & BID PHASE - WWT FACILIT	12/29/2023	56,325.00	08/24	603-23-70-5652-860
Total 0328153:					56,325.00		
Total BOLTON & MENK INC. (106):					57,385.50		
BOMGAARS (5165)							
61479974	1	Invoice	V-BELT & PULLEY-SHOP	01/15/2024	14.48	08/24	601-23-52-5588-318
Total 61479974:					14.48		
62083456	1	Invoice	LIGHT BULB-WELL HOUSE #8	01/02/2024	22.99	08/24	602-23-60-5611-226
Total 62083456:					22.99		
62085196	1	Invoice	STREET ELBOWS	01/08/2024	7.98	08/24	100-23-42-5371-318
Total 62085196:					7.98		
62085752	1	Invoice	CONNECTING LINK-SANDER TRUCK	01/09/2024	6.58	08/24	204-23-30-5320-314
Total 62085752:					6.58		
62085754	1	Invoice	RETURN/EXCHANGE CONNECTING LINKS	01/09/2024	1.29-	08/24	204-23-30-5320-314
Total 62085754:					1.29-		
62085798	1	Invoice	POLY SCOOP/TORCH KIT	01/09/2024	39.99	08/24	601-23-80-5905-318
62085798	2	Invoice	POLY SCOOP/TORCH KIT	01/09/2024	39.99	08/24	602-23-80-5903-318
Total 62085798:					79.98		
62085806	1	Invoice	PRICE ADJUSTMENT-POLY SCOOP	01/09/2024	7.50-	08/24	601-23-80-5905-318

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
62085806	2	Invoice	PRICE ADJUSTMENT-POLY SCOOP	01/09/2024	7.50-	08/24	602-23-80-5903-318
Total 62085806:					15.00-		
62085935	1	Invoice	SHOP SUPPLIES	01/10/2024	34.41	08/24	601-23-52-5588-311
Total 62085935:					34.41		
62086093	1	Invoice	JUNCTION BOX -FULLER HALL	01/10/2024	14.99	08/24	100-22-42-5233-310
Total 62086093:					14.99		
62086299	1	Invoice	BULK BOLTS	01/11/2024	11.03	08/24	204-23-30-5310-318
Total 62086299:					11.03		
62086329	1	Invoice	COUPLING	01/11/2024	15.49	08/24	602-23-61-5642-318
Total 62086329:					15.49		
62086355	1	Invoice	COUPLING	01/11/2024	19.99	08/24	602-23-61-5642-318
Total 62086355:					19.99		
62086427	1	Invoice	IMPACT KIT-SHOP	01/11/2024	99.99	08/24	601-23-52-5588-311
Total 62086427:					99.99		
62087025	1	Invoice	CLEVIS-PLOW TRUCK #23	01/12/2024	5.49	08/24	204-23-30-5320-314
Total 62087025:					5.49		
62087782	1	Invoice	PULLEY	01/15/2024	6.49	08/24	601-23-52-5588-318
Total 62087782:					6.49		
62087799	1	Invoice	RETURN PULLEY	01/15/2024	6.49-	08/24	601-23-52-5588-318
Total 62087799:					6.49-		
62088226	1	Invoice	SPRAY PAINT & PRIMER - TRENCHER	01/16/2024	17.98	08/24	601-23-52-5935-314
Total 62088226:					17.98		
62088316	1	Invoice	BULK BOLTS	01/16/2024	3.89	08/24	204-23-30-5320-299
Total 62088316:					3.89		
62088633	1	Invoice	PROPANE TORCH	01/17/2024	69.99	08/24	603-23-70-5642-311
62088633	2	Invoice	BULBS/CLAMP LIGHTS/SALT PELLETS	01/17/2024	86.39	08/24	603-23-70-5642-318
Total 62088633:					156.38		
62088768	1	Invoice	15 LB PROPANE	01/17/2024	15.99	08/24	603-23-70-5642-318
Total 62088768:					15.99		
62088973	1	Invoice	WELDING SAFETY GEAR	01/18/2024	103.94	08/24	204-23-30-5310-311

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total 62088973:					103.94		
62089057	1	Invoice	CLEVIS/MARKER/STOP BLOCK KIT - SNOW	01/18/2024	87.95	08/24	204-23-30-5320-314
62089057	2	Invoice	HAND CLEANER	01/18/2024	14.99	08/24	204-23-30-5320-318
Total 62089057:					102.94		
62089102	1	Invoice	PET PORTER	01/18/2024	57.99	08/24	100-21-21-5110-318
Total 62089102:					57.99		
62089476	1	Invoice	KEY BLANK/GLOVES	01/19/2024	24.98	08/24	204-23-30-5310-312
Total 62089476:					24.98		
62089478	1	Invoice	RETURN KEY BLANK	01/19/2024	3.99-	08/24	204-23-30-5310-312
Total 62089478:					3.99-		
62090325	1	Invoice	FURNACE FILTER	01/22/2024	4.99	08/24	100-23-42-5371-318
62090325	2	Invoice	BULK BOLTS	01/22/2024	4.22	08/24	100-22-42-5210-314
Total 62090325:					9.21		
62091264	1	Invoice	CAR WASH HI FOAM	01/25/2024	7.99	08/24	100-23-42-5371-318
Total 62091264:					7.99		
Total BOMGAARS (5165):					814.41		
CAPITAL SANITARY SUPPLY (6096)							
C380099A	1	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/24/2024	18.25	08/24	100-24-36-5480-318
C380099A	2	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/24/2024	13.03	08/24	601-23-36-5480-318
C380099A	3	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/24/2024	10.43	08/24	602-23-36-5480-318
C380099A	4	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/24/2024	10.43	08/24	603-23-36-5480-318
Total C380099A:					52.14		
C380635	1	Invoice	CLOROX WIPES/URIGARD FLOOR MATS	01/11/2024	143.33	08/24	100-22-42-5233-318
Total C380635:					143.33		
C380667	1	Invoice	COPY PAPER	01/11/2024	11.35	08/24	100-21-22-5140-316
C380667	2	Invoice	COPY PAPER	01/11/2024	11.35	08/24	204-23-30-5310-316
C380667	3	Invoice	COPY PAPER	01/11/2024	11.35	08/24	603-23-70-5921-316
C380667	4	Invoice	COPY PAPER	01/11/2024	11.35	08/24	100-23-42-5371-316
C380667	5	Invoice	COPY PAPER	01/11/2024	11.35	08/24	602-23-61-5921-316
C380667	6	Invoice	COPY PAPER	01/11/2024	11.35	08/24	100-21-18-5190-316
C380667	7	Invoice	COPY PAPER	01/11/2024	11.35	08/24	100-23-43-5361-316
C380667	8	Invoice	COPY PAPER	01/11/2024	11.35	08/24	601-24-16-5921-316
C380667	9	Invoice	COPY PAPER	01/11/2024	11.35	08/24	100-22-42-5233-316
C380667	10	Invoice	COPY PAPER	01/11/2024	11.35	08/24	601-23-52-5921-316
C380667	11	Invoice	COPY PAPER	01/11/2024	11.35	08/24	100-21-21-5110-316
C380667	12	Invoice	COPY PAPER	01/11/2024	11.35	08/24	100-24-18-5470-316
C380667	13	Invoice	COPY PAPER	01/11/2024	11.69	08/24	100-24-12-5430-316
C380667	14	Invoice	COPY PAPER	01/11/2024	21.28	08/24	602-23-81-5921-316
C380667	15	Invoice	COPY PAPER	01/11/2024	5.48	08/24	603-23-81-5921-316

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
C380667	16	Invoice	COPY PAPER	01/11/2024	28.73	08/24	601-23-81-5921-316
C380667	17	Invoice	COPY PAPER	01/11/2024	6.44	08/24	100-24-14-5435-316
C380667	18	Invoice	COPY PAPER	01/11/2024	13.62	08/24	602-23-80-5921-316
C380667	19	Invoice	COPY PAPER	01/11/2024	3.29	08/24	603-23-80-5921-316
C380667	20	Invoice	COPY PAPER	01/11/2024	40.13	08/24	601-23-80-5921-316
C380667	21	Invoice	COPY PAPER	01/11/2024	3.35	08/24	100-24-30-5380-316
C380667	22	Invoice	COPY PAPER	01/11/2024	3.35	08/24	601-24-30-5380-316
C380667	23	Invoice	COPY PAPER	01/11/2024	5.11	08/24	602-24-30-5380-316
C380667	24	Invoice	COPY PAPER	01/11/2024	5.11	08/24	603-24-30-5380-316
Total C380667:					283.78		
C380868	1	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/17/2024	30.58	08/24	100-24-36-5480-318
C380868	2	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/17/2024	21.85	08/24	601-23-36-5480-318
C380868	3	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/17/2024	17.47	08/24	602-23-36-5480-318
C380868	4	Invoice	CUSTODIAL SUPPLIES/CITY HALL	01/17/2024	17.47	08/24	603-23-36-5480-318
Total C380868:					87.37		
C381030	1	Invoice	BLUE KITCHEN TOWELS/TOILET PAPER	01/17/2024	101.90	08/24	100-22-42-5233-318
Total C381030:					101.90		
C381376	1	Invoice	MISC CLEANING SUPPLIES	01/24/2024	236.29	08/24	100-22-42-5233-318
Total C381376:					236.29		
Total CAPITAL SANITARY SUPPLY (6096):					904.81		
CENTRAL IOWA BLDG SUPPLY (1298)							
1019649	1	Invoice	STORM SEWER REPAIR	01/05/2024	17.23	08/24	204-23-30-5330-318
Total 1019649:					17.23		
Total CENTRAL IOWA BLDG SUPPLY (1298):					17.23		
CHIZEK LAW OFFICE (5715)							
013024	1	Invoice	CITY ATTORNEY FEES	01/30/2024	1,300.00	08/24	100-24-13-5460-212
013024	2	Invoice	CITY ATTORNEY FEES	01/30/2024	3,575.00	08/24	601-24-13-5460-212
013024	3	Invoice	CITY ATTORNEY FEES	01/30/2024	812.50	08/24	602-24-13-5460-212
013024	4	Invoice	CITY ATTORNEY FEES	01/30/2024	812.50	08/24	603-24-13-5460-212
Total 013024:					6,500.00		
Total CHIZEK LAW OFFICE (5715):					6,500.00		
CITY OF WEBSTER CITY (176)							
012524	1	Invoice	CITY UTILITIES	01/25/2024	1,533.01	08/24	100-24-36-5480-233
012524	2	Invoice	CITY UTILITIES	01/25/2024	1,095.01	08/24	601-23-36-5480-233
012524	3	Invoice	CITY UTILITIES	01/25/2024	876.01	08/24	602-23-36-5480-233
012524	4	Invoice	CITY UTILITIES	01/25/2024	876.01	08/24	603-23-36-5480-233
012524	5	Invoice	CITY UTILITIES	01/25/2024	1,643.77	08/24	100-21-22-5140-233
012524	6	Invoice	CITY UTILITIES	01/25/2024	1,378.59	08/24	204-23-30-5310-233
012524	7	Invoice	CITY UTILITIES	01/25/2024	763.16	08/24	100-21-30-5120-233
012524	8	Invoice	CITY UTILITIES	01/25/2024	387.02	08/24	602-23-62-5662-233
012524	9	Invoice	CITY UTILITIES	01/25/2024	537.03	08/24	603-23-71-5662-233
012524	10	Invoice	CITY UTILITIES	01/25/2024	23,913.64	08/24	603-23-70-5642-233
012524	11	Invoice	CITY UTILITIES	01/25/2024	10,540.63	08/24	100-21-30-5160-233

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
012524	12	Invoice	CITY UTILITIES	01/25/2024	623.87	08/24	100-22-42-5221-233
012524	13	Invoice	CITY UTILITIES	01/25/2024	212.20	08/24	100-22-42-5210-233
012524	14	Invoice	CITY UTILITIES	01/25/2024	18.45	08/24	100-22-42-5210-233
012524	15	Invoice	CITY UTILITIES	01/25/2024	1,010.06	08/24	100-22-42-5222-233
012524	16	Invoice	CITY UTILITIES	01/25/2024	5,055.70	08/24	100-22-42-5233-233
012524	17	Invoice	CITY UTILITIES	01/25/2024	561.81	08/24	100-23-42-5371-233
012524	18	Invoice	CITY UTILITIES	01/25/2024	12,424.29	08/24	602-23-60-5601-233
012524	19	Invoice	CITY UTILITIES	01/25/2024	227.26	08/24	601-23-51-5566-233
012524	20	Invoice	CITY UTILITIES	01/25/2024	227.25	08/24	601-23-52-5588-233
012524	21	Invoice	CITY UTILITIES	01/25/2024	227.25	08/24	601-23-52-5586-233
012524	22	Invoice	CITY UTILITIES	01/25/2024	127.50	08/24	100-22-42-5242-233
012524	23	Invoice	CITY UTILITIES	01/25/2024	2,501.78	08/24	602-23-61-5642-233
012524	24	Invoice	CITY UTILITIES	01/25/2024	454.41	08/24	100-23-43-5361-233
012524	25	Invoice	CITY UTILITIES	01/25/2024	660.18	08/24	100-22-42-5280-233
012524	26	Invoice	CITY UTILITIES	01/25/2024	455.28	08/24	100-21-22-5140-233
Total 012524:					68,331.17		
Total CITY OF WEBSTER CITY (176):					68,331.17		
COLUMN SOFTWARE PBC (7826)							
D1EC1C38-0	1	Invoice	PH NOTICE - DISP OF PROPERTY - 1135 DIVI	01/10/2024	29.85	08/24	100-24-18-5470-210
Total D1EC1C38-0062:					29.85		
D1EC1C38-0	1	Invoice	PH NOTICE - SPLASH PAD	01/10/2024	54.23	08/24	100-22-42-5210-880
Total D1EC1C38-0063:					54.23		
D1EC1C38-0	1	Invoice	2ND PH NOTICE - SPLASH PAD	01/17/2024	57.41	08/24	100-22-42-5210-880
Total D1EC1C38-0064:					57.41		
Total COLUMN SOFTWARE PBC (7826):					141.49		
CORN BELT POWER COOP, INC. (197)							
16631	1	Invoice	TRANSFORMER PT - FOR METERING INSID	12/21/2023	8,731.04	08/24	601-23-51-5566-318
Total 16631:					8,731.04		
Total CORN BELT POWER COOP, INC. (197):					8,731.04		
COUNSEL (3995)							
24AR141068	1	Invoice	PRINTER CONTRACT - POLICE DEPT	12/28/2023	31.36	08/24	100-21-21-5110-225
Total 24AR1410682:					31.36		
24AR143361	1	Invoice	PRINTER CONTRACT - STREET DEPT	01/05/2024	49.71	08/24	204-23-30-5310-225
Total 24AR1433615:					49.71		
24AR143733	1	Invoice	PRINTER CONTRACT - WATER DEPT	01/08/2024	38.67	08/24	602-23-61-5931-225
Total 24AR1437335:					38.67		
24AR145274	1	Invoice	PRINTER CONTRACT - FINANCE/UTILITY OF	01/15/2024	6.26	08/24	100-24-14-5435-225
24AR145274	2	Invoice	PRINTER CONTRACT - FINANCE/UTILITY OF	01/15/2024	45.21	08/24	601-23-80-5931-225
24AR145274	3	Invoice	PRINTER CONTRACT - FINANCE/UTILITY OF	01/15/2024	13.91	08/24	602-23-80-5931-225

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
24AR145274	4	Invoice	PRINTER CONTRACT - FINANCE/UTILITY OF	01/15/2024	4.17	08/24	603-23-80-5931-225
Total 24AR1452746:					69.55		
24AR145274	1	Invoice	IT PRINTER PER CLICK MAINT. FEE	01/15/2024	4.18	08/24	100-24-16-5420-299
24AR145274	2	Invoice	IT PRINTER PER CLICK MAINT. FEE	01/15/2024	15.32	08/24	601-24-16-5935-299
24AR145274	3	Invoice	IT PRINTER PER CLICK MAINT. FEE	01/15/2024	4.18	08/24	602-24-16-5935-299
24AR145274	4	Invoice	IT PRINTER PER CLICK MAINT. FEE	01/15/2024	4.18	08/24	603-24-16-5935-299
Total 24AR1452747:					27.86		
24AR146266	1	Invoice	COPIER-PRINTER-FAX MACHINE	01/18/2024	112.50	08/24	100-24-14-5435-511
24AR146266	2	Invoice	COPIER-PRINTER-FAX MACHINE	01/18/2024	812.50	08/24	601-23-80-5935-511
24AR146266	3	Invoice	COPIER-PRINTER-FAX MACHINE	01/18/2024	250.00	08/24	602-23-80-5935-511
24AR146266	4	Invoice	COPIER-PRINTER-FAX MACHINE	01/18/2024	75.00	08/24	603-23-80-5935-511
Total 24AR1462668:					1,250.00		
Total COUNSEL (3995):					1,467.15		
DAILY FREEMAN JOURNAL, INC. (211)							
000153 1231	1	Invoice	MY HOMETOWN - DECEMBER 2023	12/31/2023	99.00	08/24	100-24-12-5430-223
000153 1231	2	Invoice	MY HOMETOWN - DECEMBER 2023	12/31/2023	272.25	08/24	601-23-81-5921-223
000153 1231	3	Invoice	MY HOMETOWN - DECEMBER 2023	12/31/2023	61.87	08/24	602-23-81-5921-223
000153 1231	4	Invoice	MY HOMETOWN - DECEMBER 2023	12/31/2023	61.88	08/24	603-23-81-5921-223
Total 000153 123123:					495.00		
011124	1	Invoice	CM 01/02/2024	01/11/2024	313.88	08/24	100-24-14-5435-210
Total 011124:					313.88		
122326	1	Invoice	ORD 2023-1870 WATER SYSTEM RATES	12/23/2023	107.73	08/24	602-23-61-5651-210
Total 122326:					107.73		
Total DAILY FREEMAN JOURNAL, INC. (211):					916.61		
DALCO (7876)							
4181024	1	Invoice	SOAP FOR BUILDING WASH	01/10/2024	112.96	08/24	100-21-22-5140-310
Total 4181024:					112.96		
Total DALCO (7876):					112.96		
DELL MARKETING L.P. (221)							
1072301690	1	Invoice	HOST SERVER/FINISH REDUNDANCY PROJ	12/18/2023	2,534.87	08/24	100-41-16-5420-513
1072301690	2	Invoice	HOST SERVER/FINISH REDUNDANCY PROJ	12/18/2023	9,294.51	08/24	601-41-16-5420-513
1072301690	3	Invoice	HOST SERVER/FINISH REDUNDANCY PROJ	12/18/2023	2,534.87	08/24	602-41-16-5420-513
1072301690	4	Invoice	HOST SERVER/FINISH REDUNDANCY PROJ	12/18/2023	2,534.87	08/24	603-41-16-5420-513
Total 10723016904:					16,899.12		
Total DELL MARKETING L.P. (221):					16,899.12		
DGR ENGINEERING (5967)							
00265647	1	Invoice	MISC ENGINEERING SERVICES	01/09/2024	72.50	08/24	601-23-52-5923-212

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total 00265647:					72.50		
00265649	1	Invoice	ENG - PHASE 1 69kV TRANSMISSION IMPRO	01/09/2024	13,738.00	08/24	601-23-51-5566-871
Total 00265649:					13,738.00		
00265650	1	Invoice	ENG - PHASE 1 DIST IMPROVEMENTS #9-25-	01/09/2024	1,430.00	08/24	601-23-51-5566-871
Total 00265650:					1,430.00		
00265651	1	Invoice	ENG - ELE SYSTEM COORDINATION STUDY	01/09/2024	5,516.00	08/24	601-23-51-5566-871
Total 00265651:					5,516.00		
00265654	1	Invoice	ENG - REISNER SUBSTATION (#9-23-011)	01/09/2024	22,959.00	08/24	601-23-51-5562-871
Total 00265654:					22,959.00		
Total DGR ENGINEERING (5967):					43,715.50		
DON'S PEST CONTROL (3349)							
7138	1	Invoice	PEST CONTROL/WATER PLANT	01/08/2024	51.00	08/24	602-23-61-5651-299
Total 7138:					51.00		
Total DON'S PEST CONTROL (3349):					51.00		
DOOLITTLE OIL COMPANY, INC. (243)							
749695	1	Invoice	5 GAL. UNLEADED-SHOP	01/11/2024	20.35	08/24	601-23-52-5935-315
Total 749695:					20.35		
79564	1	Invoice	WINTER FUEL FOR E34	01/04/2024	94.50	08/24	100-21-22-5140-315
Total 79564:					94.50		
79753	1	Invoice	FUEL FOR L31	01/15/2024	45.49	08/24	100-21-22-5140-315
Total 79753:					45.49		
Total DOOLITTLE OIL COMPANY, INC. (243):					160.34		
DOROTHY, TROY (3096)							
112923	1	Invoice	ENERGY EFFICIENCY REBATE	11/29/2023	250.00	08/24	601-23-36-5930-979
Total 112923:					250.00		
Total DOROTHY, TROY (3096):					250.00		
FLETCHER-REINHARDT SERVICE COMPANY (305)							
S1315862.00	1	Invoice	LAMP - 150 WATT	01/16/2024	669.82	08/24	601-23-52-5588-318
Total S1315862.001:					669.82		
Total FLETCHER-REINHARDT SERVICE COMPANY (305):					669.82		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
FORCE AMERICA DISTRIBUTING, LLC (311)							
IN001-17950	1	Invoice	HYD COUPLING/SNOWBLOWER	01/23/2024	53.70	08/24	204-23-30-5320-314
Total IN001-1795080:					53.70		
Total FORCE AMERICA DISTRIBUTING, LLC (311):					53.70		
GALLS, LLC - DBA CARPENTER UNIFORM (331)							
026596270	1	Invoice	ZIP FRONT SHIRT/MORK	12/20/2023	68.85	08/24	100-21-21-5110-312
Total 026596270:					68.85		
026596271	1	Invoice	TIES/TIE TACK/BELT-MORK	12/20/2023	66.57	08/24	100-21-21-5110-312
Total 026596271:					66.57		
Total GALLS, LLC - DBA CARPENTER UNIFORM (331):					135.42		
GERBER AUTO ELECTRIC (342)							
144198	1	Invoice	REPLACE TRANSMISSION #3	01/10/2024	7,558.74	08/24	100-21-21-5110-227
Total 144198:					7,558.74		
Total GERBER AUTO ELECTRIC (342):					7,558.74		
GORDON FLESCH COMPANY (6978)							
IN14512556	1	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	13.13	08/24	100-24-12-5430-225
IN14512556	2	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	36.12	08/24	601-23-81-5931-225
IN14512556	3	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	8.21	08/24	602-23-81-5931-225
IN14512556	4	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	8.21	08/24	603-23-81-5931-225
IN14512556	5	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	5.91	08/24	100-24-14-5435-225
IN14512556	6	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	42.69	08/24	601-23-80-5931-225
IN14512556	7	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	13.13	08/24	602-23-80-5931-225
IN14512556	8	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	3.94	08/24	603-23-80-5931-225
IN14512556	9	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	5.58	08/24	100-24-30-5380-225
IN14512556	10	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	5.58	08/24	601-24-30-5380-225
IN14512556	11	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	5.58	08/24	602-24-30-5380-225
IN14512556	12	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	5.58	08/24	603-24-30-5380-225
IN14512556	13	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	21.67	08/24	100-21-18-5190-225
IN14512556	14	Invoice	C5550i-PRINTER/COPIER-MGR'S OFFICE	01/06/2024	21.67	08/24	100-24-18-5470-121
Total IN14512556:					197.00		
Total GORDON FLESCH COMPANY (6978):					197.00		
GRAINGER (3288)							
9950221185	1	Invoice	MOGUL SCREWS	01/03/2024	91.18	08/24	602-23-61-5642-318
Total 9950221185:					91.18		
Total GRAINGER (3288):					91.18		
GRIMES ASPHALT & PAVING CORP. (1837)							
25141	1	Invoice	Cold mix 6.55 TON	11/01/2023	982.50	08/24	204-23-30-5310-318
Total 25141:					982.50		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total GRIMES ASPHALT & PAVING CORP. (1837):					982.50		
HAMILTON COUNTY (366)							
011824	1	Invoice	2023 CITY ELECTION EXPENSE	01/18/2024	1,398.05	08/24	100-24-14-5436-213
Total 011824:					1,398.05		
12/19/23	1	Invoice	CONDEMNATION-WV/GILLETTE	12/19/2023	909.73	08/24	603-23-70-5652-860
Total 12/19/23:					909.73		
Total HAMILTON COUNTY (366):					2,307.78		
HAWKEYE WEST PEST CONTROL (7345)							
62984	1	Invoice	PEST CONTROL STREET DEPT	01/15/2024	90.00	08/24	204-23-30-5310-299
Total 62984:					90.00		
Total HAWKEYE WEST PEST CONTROL (7345):					90.00		
HOLMES MURPHY & ASSOCIATES, LLC (5556)							
749909	1	Invoice	HOLMES MURPHY FEES - FEBRUARY 2024	01/18/2024	2,380.00	08/24	902-11215
Total 749909:					2,380.00		
Total HOLMES MURPHY & ASSOCIATES, LLC (5556):					2,380.00		
HYDRITE CHEMICAL CO. (421)							
2024222224	1	Invoice	SODA ASH 48,040lbs	01/16/2024	14,624.53	08/24	602-23-61-5641-318
Total 2024222224131:					14,624.53		
Total HYDRITE CHEMICAL CO. (421):					14,624.53		
inTANDEM (6526)							
2454	1	Invoice	RETAINER/FEBRUARY 2024	11/27/2023	488.00	08/24	100-24-12-5430-299
2454	2	Invoice	RETAINER/FEBRUARY 2024	11/27/2023	1,342.00	08/24	601-23-81-5930-299
2454	3	Invoice	RETAINER/FEBRUARY 2024	11/27/2023	305.00	08/24	602-23-81-5930-299
2454	4	Invoice	RETAINER/FEBRUARY 2024	11/27/2023	305.00	08/24	603-23-81-5930-299
Total 2454:					2,440.00		
Total inTANDEM (6526):					2,440.00		
IOWA DEPT OF NATURAL RESOURCES (466)							
4063001 AM	1	Invoice	NPDES PERMIT AMENDMENT FEE	01/16/2024	85.00	08/24	603-23-70-5930-215
Total 4063001 AMENDMENT:					85.00		
Total IOWA DEPT OF NATURAL RESOURCES (466):					85.00		
IOWA LAW ENFORCEMENT ACADEMY (480)							
325563	1	Invoice	BASIC LEVEL 1 TRAINING-STURM	01/24/2024	6,875.00	08/24	100-21-21-5110-231
Total 325563:					6,875.00		
Total IOWA LAW ENFORCEMENT ACADEMY (480):					6,875.00		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
IOWA PRISON INDUSTRIES (489)							
374890	1	Invoice	UNIFORM EXPENSE/OFFICER STURM	01/18/2024	230.00	08/24	100-21-21-5110-312
Total 374890:					230.00		
Total IOWA PRISON INDUSTRIES (489):					230.00		
IOWA PUBLIC AIRPORTS ASSN. (490)							
1475	1	Invoice	2024 MEMBERSHIP FEE	11/01/2023	200.00	08/24	205-23-45-5372-215
Total 1475:					200.00		
Total IOWA PUBLIC AIRPORTS ASSN. (490):					200.00		
IOWA SPECIALITY HOSPITAL-CLARION (7796)							
012524	1	Invoice	4TH QTR DRUG TESTS	01/25/2024	25.00	08/24	100-23-42-5371-212
012524	2	Invoice	4TH QTR DRUG TESTS	01/25/2024	50.00	08/24	204-23-30-5310-212
012524	3	Invoice	4TH QTR DRUG TESTS	01/25/2024	25.00	08/24	601-23-52-5923-212
012524	4	Invoice	4TH QTR DRUG TESTS	01/25/2024	50.00	08/24	602-23-61-5923-212
012524	5	Invoice	4TH QTR DRUG TESTS	01/25/2024	25.00	08/24	603-23-70-5923-212
Total 012524:					175.00		
Total IOWA SPECIALITY HOSPITAL-CLARION (7796):					175.00		
K.C. NIELSEN, LTD (6609)							
337648	1	Invoice	PARTS/REPAIRS-NEW HOLLAND-AIRPORT	01/16/2024	2,071.80	08/24	205-23-45-5372-314
Total 337648:					2,071.80		
Total K.C. NIELSEN, LTD (6609):					2,071.80		
LINCOLN NATL LIFE INSURANCE CO (3031)							
011924	1	Invoice	LIFE INSURANCE PREMIUMS	01/19/2024	1,526.18	08/24	902-11215
Total 011924:					1,526.18		
Total LINCOLN NATL LIFE INSURANCE CO (3031):					1,526.18		
MC CLURE ENGINEERING ASSOCIATE (3047)							
149813	1	Invoice	AIRPORT ENGR/RECONSTRUCT AIRFIELD LI	12/31/2023	948.07	08/24	205-23-45-5372-880
Total 149813:					948.07		
149818	1	Invoice	AIRPORT TAXIWAY LIGHTING	12/31/2023	1,033.24	08/24	205-23-45-5372-880
Total 149818:					1,033.24		
Total MC CLURE ENGINEERING ASSOCIATE (3047):					1,981.31		
MEDIACOM (5464)							
011624	1	Invoice	DIGITAL BOX RENTAL	01/16/2024	7.86	08/24	100-21-21-5110-230
Total 011624:					7.86		
Total MEDIACOM (5464):					7.86		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
MENARDS (622)							
3531	1	Invoice	ADAPTER/FITTINGS-WWTP	12/19/2023	202.11	08/24	603-23-70-5642-318
Total 3531:					202.11		
4894	1	Invoice	BRACKETS FOR PRESSURE WASHER/WET-	01/17/2024	109.96	08/24	100-21-22-5140-318
Total 4894:					109.96		
Total MENARDS (622):					312.07		
MID-AMERICAN RESEARCH CHEMICAL (630)							
0808583-IN	1	Invoice	WASP/HORNET KILLER	12/29/2023	172.42	08/24	100-22-42-5210-318
Total 0808583-IN:					172.42		
Total MID-AMERICAN RESEARCH CHEMICAL (630):					172.42		
MIDWEST ALARM SERVICES (2420)							
441291	1	Invoice	FIRE ALARM INSPECTION - CITY HALL	01/24/2024	43.97	08/24	100-24-36-5480-226
441291	2	Invoice	FIRE ALARM INSPECTION - CITY HALL	01/24/2024	62.82	08/24	601-23-36-5480-226
441291	3	Invoice	FIRE ALARM INSPECTION - CITY HALL	01/24/2024	9.43	08/24	602-23-36-5480-226
441291	4	Invoice	FIRE ALARM INSPECTION - CITY HALL	01/24/2024	9.42	08/24	603-23-36-5480-226
Total 441291:					125.64		
Total MIDWEST ALARM SERVICES (2420):					125.64		
MOORE CLEANING SERVICE, LLC (2902)							
013124	1	Invoice	CLEANING SERVICES FOR CITY HALL	01/31/2024	455.00	08/24	100-24-36-5480-299
013124	2	Invoice	CLEANING SERVICES FOR CITY HALL	01/31/2024	325.00	08/24	601-23-36-5480-299
013124	3	Invoice	CLEANING SERVICES FOR CITY HALL	01/31/2024	260.00	08/24	603-23-36-5480-299
013124	4	Invoice	CLEANING SERVICES FOR CITY HALL	01/31/2024	260.00	08/24	603-23-36-5480-299
Total 013124:					1,300.00		
Total MOORE CLEANING SERVICE, LLC (2902):					1,300.00		
NAPA AUTO PARTS (677)							
977673	1	Invoice	#7 TAIL LIGHT	01/08/2024	59.99	08/24	204-23-30-5310-314
Total 977673:					59.99		
977813	1	Invoice	FUEL NOZZLE SWIVEL	01/10/2024	58.99	08/24	100-23-42-5371-314
Total 977813:					58.99		
977815	1	Invoice	FILTERS - TRK #27	01/10/2024	69.61	08/24	204-23-30-5310-314
Total 977815:					69.61		
977861	1	Invoice	FUEL LINE HOSE - TRK #27	01/11/2024	5.18	08/24	204-23-30-5310-315
Total 977861:					5.18		
978006	1	Invoice	FLUID FILTER - TRK #27	01/15/2024	40.73	08/24	204-23-30-5310-315

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total 978006:					40.73		
978025	1	Invoice	HOSE FITTINGS/HYD FLUID/OIL DRY	01/15/2024	207.33	08/24	603-23-70-5935-314
Total 978025:					207.33		
978037	1	Invoice	ORING/HOSE FITTINGS - #9	01/15/2024	125.52	08/24	204-23-30-5310-314
Total 978037:					125.52		
978129	1	Invoice	BATTERY/CORE DEPOSIT	01/16/2024	207.99	08/24	602-23-61-5935-314
Total 978129:					207.99		
978147	1	Invoice	MISC TOOLS/DE-ICER	01/16/2024	39.42	08/24	204-23-30-5310-315
Total 978147:					39.42		
978149	1	Invoice	CORE DEPOSIT - CREDIT	01/16/2024	18.00-	08/24	602-23-61-5935-314
Total 978149:					18.00-		
978250	1	Invoice	GLASS & EQUIP CLEANER	01/17/2024	186.32	08/24	204-23-30-5310-314
Total 978250:					186.32		
978304	1	Invoice	LUBRICANT	01/18/2024	171.48	08/24	204-23-30-5310-314
Total 978304:					171.48		
978329	1	Invoice	SNOW BLOWER CONTROL BOX	01/18/2024	23.99	08/24	204-23-30-5320-314
Total 978329:					23.99		
978520	1	Invoice	SHOP TOOLS	01/22/2024	50.98	08/24	204-23-30-5310-311
Total 978520:					50.98		
Total NAPA AUTO PARTS (677):					1,229.53		
NCL OF WISCONSIN, INC. (687)							
497911	1	Invoice	LAB SUPPLIES	01/10/2024	511.13	08/24	603-23-70-5642-319
Total 497911:					511.13		
498134	1	Invoice	QA/QC STANDARD	01/15/2024	84.20	08/24	603-23-70-5642-319
Total 498134:					84.20		
Total NCL OF WISCONSIN, INC. (687):					595.33		
NEW CENTURY FS (7877)							
2001456267	1	Invoice	LP TO HEAT GRAVES	12/19/2023	291.98	08/24	100-23-42-5371-318
Total 2001456267:					291.98		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total NEW CENTURY FS (7877):					291.98		
O'REILLY AUTOMOTIVE, INC. (727)							
0357-180203	1	Invoice	HYD FLUID - SNOWPLOW	01/13/2024	42.75	08/24	603-23-70-5935-314
Total 0357-180203:					42.75		
Total O'REILLY AUTOMOTIVE, INC. (727):					42.75		
PAGEL REPAIR (3497)							
118-55	1	Invoice	KEYS CUT - PARK & REC	01/18/2024	42.00	08/24	100-22-42-5210-318
Total 118-55:					42.00		
Total PAGEL REPAIR (3497):					42.00		
PEPSI-COLA (7435)							
22324006	1	Invoice	POP & GATORADE FOR RESALE-FULLER HA	01/16/2024	291.84	08/24	100-22-42-5233-323
Total 22324006:					291.84		
Total PEPSI-COLA (7435):					291.84		
PITNEY BOWES BANK INC RESERVE ACCT (758)							
013124	1	Invoice	PREPAID POSTAGE	01/31/2024	3,000.00	08/24	100-11210
Total 013124:					3,000.00		
Total PITNEY BOWES BANK INC RESERVE ACCT (758):					3,000.00		
PRINTING SERVICES, INC. (1130)							
10205	1	Invoice	DESK CHAIR - CEMETERY	01/05/2024	445.81	08/24	100-23-42-5371-316
Total 10205:					445.81		
Total PRINTING SERVICES, INC. (1130):					445.81		
RECREATION SUPPLY COMPANY (3694)							
521728	1	Invoice	REPL HARDWARE-ENTRAPMENT DRAIN CO	01/19/2024	255.96	08/24	100-22-42-5242-880
Total 521728:					255.96		
Total RECREATION SUPPLY COMPANY (3694):					255.96		
RICOH USA, INC. (4831)							
107945352	1	Invoice	COPY MACHINE LEASE/COPY CHARGES/PD	01/11/2024	182.07	08/24	100-21-21-5110-225
Total 107945352:					182.07		
Total RICOH USA, INC. (4831):					182.07		
RIVER CITY COMMUNICATIONS, INC (818)							
102596	1	Invoice	NAME/EMAIL CHANGES - CEMETERY	01/09/2024	50.00	08/24	100-23-42-5371-299
Total 102596:					50.00		
102717	1	Invoice	TELEPHONE - CITY HALL	01/25/2024	82.22	08/24	100-24-36-5480-226
102717	2	Invoice	TELEPHONE - CITY HALL	01/25/2024	58.73	08/24	601-23-36-5480-226

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
102717	3	Invoice	TELEPHONE - CITY HALL	01/25/2024	46.98	08/24	602-23-36-5480-226
102717	4	Invoice	TELEPHONE - CITY HALL	01/25/2024	46.97	08/24	603-23-36-5480-226
Total 102717:					234.90		
Total RIVER CITY COMMUNICATIONS, INC (818):					284.90		
RJ THOMAS MANUFACTURING CO (1760)							
269281	1	Invoice	6' PLANK SEAT/PICNIC TABLES	01/23/2024	1,025.00	08/24	100-22-42-5210-318
Total 269281:					1,025.00		
Total RJ THOMAS MANUFACTURING CO (1760):					1,025.00		
SANDRY FIRE SUPPLY (834)							
INV-032189	1	Invoice	SCBA REPAIR	01/03/2024	11.67	08/24	100-21-22-5140-227
Total INV-032189:					11.67		
Total SANDRY FIRE SUPPLY (834):					11.67		
SCHUMACHER ELEVATOR COMPANY (843)							
90602606	1	Invoice	ANNUAL SAFETY TEST	01/03/2024	595.00	08/24	602-23-61-5642-299
Total 90602606:					595.00		
Total SCHUMACHER ELEVATOR COMPANY (843):					595.00		
SERVING HEROES (7878)							
89	1	Invoice	CHAPLAIN TRAINING/BASINGER	01/24/2024	99.00	08/24	100-21-21-5110-231
Total 89:					99.00		
Total SERVING HEROES (7878):					99.00		
SINCLAIR, CARLOUS (7881)							
010824	1	Invoice	METER RELOCATION REBATE	01/08/2024	500.00	08/24	601-23-51-5930-982
Total 010824:					500.00		
Total SINCLAIR, CARLOUS (7881):					500.00		
SNYDER & ASSOCIATES (2951)							
123.0071.01-	1	Invoice	ENG - ON-CALL, GEN SVC	01/16/2024	476.61	08/24	100-24-30-5380-212
123.0071.01-	2	Invoice	ENG - ON-CALL, GEN SVC	01/16/2024	476.61	08/24	601-24-30-5380-212
123.0071.01-	3	Invoice	ENG - ON-CALL, GEN SVC	01/16/2024	476.61	08/24	602-24-30-5380-212
123.0071.01-	4	Invoice	ENG - ON-CALL, GEN SVC	01/16/2024	476.61	08/24	603-24-30-5380-212
123.0071.01-	5	Invoice	ENG - KWIK STAR DEV	01/16/2024	3,639.71	08/24	100-24-18-5470-212
123.0071.01-	6	Invoice	ENG - ADA SIDEWALKS - COMM THEATRE	01/16/2024	537.50	08/24	204-23-30-5310-212
Total 123.0071.01-11:					6,083.65		
123.1117.01-	1	Invoice	2024 HMA STREET IMPROVEMENTS	01/16/2024	20,516.55	08/24	525-23-30-5310-212
Total 123.1117.01-2:					20,516.55		
Total SNYDER & ASSOCIATES (2951):					26,600.20		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
STATE HYGIENIC LABORATORY (423)							
271512	1	Invoice	WASTEWATER TESTING	12/31/2023	1,248.00	08/24	603-23-70-5923-212
Total 271512:					1,248.00		
271513	1	Invoice	WATER TESTING FEES	12/31/2023	193.50	08/24	602-23-61-5651-299
Total 271513:					193.50		
Total STATE HYGIENIC LABORATORY (423):					1,441.50		
STOREY KENWORTHY (5937)							
PINV114782	1	Invoice	TAX FORMS 2023	01/17/2024	21.04	08/24	100-24-14-5435-316
PINV114782	2	Invoice	TAX FORMS 2023	01/17/2024	151.98	08/24	601-23-80-5921-316
PINV114782	3	Invoice	TAX FORMS 2023	01/17/2024	46.76	08/24	602-23-80-5921-316
PINV114782	4	Invoice	TAX FORMS 2023	01/17/2024	14.03	08/24	603-23-80-5921-316
Total PINV1147824:					233.81		
Total STOREY KENWORTHY (5937):					233.81		
STORM FLYING SERVICE, INC. (911)							
013124	1	Invoice	AIRPORT MANAGER FEE - JANUARY 2024	01/31/2024	4,166.94	08/24	205-23-45-5372-299
Total 013124:					4,166.94		
Total STORM FLYING SERVICE, INC. (911):					4,166.94		
TERMINAL SUPPLY CO. (6527)							
98826-00	1	Invoice	BOLTS BINS/MISC PARTS	01/19/2024	171.78	08/24	204-23-30-5310-311
Total 98826-00:					171.78		
Total TERMINAL SUPPLY CO. (6527):					171.78		
TITAN MACHINERY (3357)							
PS0208055-	1	Invoice	WIPER ARM/BLADE - SKID LOADER	01/09/2024	171.10	08/24	601-23-52-5935-314
Total PS0208055-1:					171.10		
Total TITAN MACHINERY (3357):					171.10		
TOLLE AUTOMOTIVE, INC. (3188)							
22477	1	Invoice	TOWING	12/21/2023	60.00	08/24	100-21-21-5110-318
Total 22477:					60.00		
23377	1	Invoice	MOUNT & BALANCE 4 TIRES-CAR #2	12/27/2023	168.92	08/24	100-21-21-5110-227
Total 23377:					168.92		
Total TOLLE AUTOMOTIVE, INC. (3188):					228.92		
TONY'S TIRE SERVICE (958)							
31141	1	Invoice	REPAIR PLOW TRUCK #23	01/04/2024	2,101.14	08/24	204-23-30-5310-227
Total 31141:					2,101.14		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total TONY'S TIRE SERVICE (958):					2,101.14		
TOWN & COUNTRY INSURANCE (959)							
6935	1	Invoice	LIABILITY COVERAGE - 614 1ST STREET	01/10/2024	34.00	08/24	207-24-18-5470-216
Total 6935:					34.00		
6986	1	Invoice	NEW RAM INSURANCE	01/26/2024	35.00	08/24	207-21-21-5110-216
Total 6986:					35.00		
Total TOWN & COUNTRY INSURANCE (959):					69.00		
TRUCK EQUIPMENT, INC. (1630)							
313558	1	Invoice	SNOW PLOW BLADES	01/12/2024	443.15	08/24	100-22-42-5210-314
Total 313558:					443.15		
Total TRUCK EQUIPMENT, INC. (1630):					443.15		
ULTIMATE SAFETY CONCEPTS INC. (6344)							
209121	1	Invoice	BOOTS/HUNTER HAYES	12/28/2023	445.00	08/24	100-21-22-5140-312
Total 209121:					445.00		
Total ULTIMATE SAFETY CONCEPTS INC. (6344):					445.00		
UNITY POINT CLINIC-OCC MEDICINE (5263)							
208865	1	Invoice	4TH QTR DRUG TESTING 2023	01/02/2024	126.00	08/24	100-23-42-5371-212
208865	2	Invoice	4TH QTR DRUG TESTING 2023	01/02/2024	42.00	08/24	204-23-30-5310-212
208865	3	Invoice	4TH QTR DRUG TESTING 2023	01/02/2024	42.00	08/24	601-23-52-5923-212
208865	4	Invoice	4TH QTR DRUG TESTING 2023	01/02/2024	84.00	08/24	602-23-61-5923-212
208865	5	Invoice	4TH QTR DRUG TESTING 2023	01/02/2024	42.00	08/24	603-23-70-5923-212
Total 208865:					336.00		
Total UNITY POINT CLINIC-OCC MEDICINE (5263):					336.00		
UNITY POINT HEALTH (7715)							
7020IN6516	1	Invoice	BLS CARDS - FIRE DEPT	12/28/2023	7.00	08/24	100-21-22-5140-319
7020IN6516	2	Invoice	BLS CARDS - POLICE DEPT	12/28/2023	77.00	08/24	100-21-21-5110-231
Total 7020IN6516:					84.00		
Total UNITY POINT HEALTH (7715):					84.00		
UPPER DES MOINES OPPORTUNITY (985)							
011024	1	Invoice	ELECTRIC REFUND/HAILEE AMBROSE	01/10/2024	83.32	08/24	601-23-80-5903-980
Total 011024:					83.32		
Total UPPER DES MOINES OPPORTUNITY (985):					83.32		
US CELLULAR (986)							
0628394459	1	Invoice	STREET WATERFILL STATION	01/10/2024	3.98	08/24	602-23-62-5662-230
Total 0628394459:					3.98		

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total US CELLULAR (986):					3.98		
UTILITY ASSOCIATES, INC. (7879)							
44605	1	Invoice	REPLACEMENT SOFTWARE/PD EVIDENCE	01/02/2024	4,830.05	08/24	100-24-16-5420-215
44605	2	Invoice	REPLACEMENT SOFTWARE/PD EVIDENCE	01/02/2024	17,710.16	08/24	601-24-16-5930-215
44605	3	Invoice	REPLACEMENT SOFTWARE/PD EVIDENCE	01/02/2024	4,830.05	08/24	602-24-16-5930-215
44605	4	Invoice	REPLACEMENT SOFTWARE/PD EVIDENCE	01/02/2024	4,830.05	08/24	603-24-16-5930-215
44605	5	Invoice	REPLACEMENT SOFTWARE/PD EVIDENCE	01/02/2024	20,000.00	08/24	100-41-21-5110-515
Total 44605:					52,200.31		
Total UTILITY ASSOCIATES, INC. (7879):					52,200.31		
UTILITY SERVICE CO., INC. (3294)							
586227	1	Invoice	QTRLY PYMT/520 WATER TOWER MTC	01/01/2024	6,444.31	08/24	602-23-60-5614-299
Total 586227:					6,444.31		
596228	1	Invoice	QRTLY PYMT/GROUND STORAGE TANK MT	01/01/2024	5,422.76	08/24	602-23-60-5614-299
Total 596228:					5,422.76		
596229	1	Invoice	QRTLY PYMT/PEDISPHERE HY-VEE TOWER	01/01/2024	5,485.03	08/24	602-23-60-5614-299
Total 596229:					5,485.03		
Total UTILITY SERVICE CO., INC. (3294):					17,352.10		
VALUTECH PEST CONTROL (6822)							
4262	1	Invoice	PEST CONTROL/SENIOR CENTER	01/23/2024	35.00	08/24	100-22-42-5280-299
Total 4262:					35.00		
4263	1	Invoice	PEST CONTROL/CITY HALL	01/23/2024	10.50	08/24	100-24-36-5480-299
4263	2	Invoice	PEST CONTROL/CITY HALL	01/23/2024	7.50	08/24	601-23-36-5480-299
4263	3	Invoice	PEST CONTROL/CITY HALL	01/23/2024	6.00	08/24	602-23-36-5480-299
4263	4	Invoice	PEST CONTROL/CITY HALL	01/23/2024	6.00	08/24	603-23-36-5480-299
Total 4263:					30.00		
4264	1	Invoice	PEST CONTROL/FULLER HALL	01/23/2024	32.00	08/24	100-22-42-5233-299
Total 4264:					32.00		
Total VALUTECH PEST CONTROL (6822):					97.00		
VAN DIEST SUPPLY COMPANY (1455)							
100621	1	Invoice	ICE MELT	01/18/2024	247.00	08/24	100-23-42-5371-318
100621	2	Invoice	ICE MELT	01/18/2024	247.00	08/24	100-22-42-5210-318
Total 100621:					494.00		
Total VAN DIEST SUPPLY COMPANY (1455):					494.00		
VAN WHYE, CINDY (7880)							
113023	1	Invoice	CB EE REBATE/INSULATION	11/30/2023	600.00	08/24	601-23-53-5930-979

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total 113023:					600.00		
Total VAN WHYE, CINDY (7880):					600.00		
VAN-HOF TRUCKING, INC. (2655)							
16864	1	Invoice	FREIGHT ON LIME 12/15/23	12/15/2023	2,548.05	08/24	602-23-61-5921-221
Total 16864:					2,548.05		
Total VAN-HOF TRUCKING, INC. (2655):					2,548.05		
VEENSTRA & KIMM, INC. (5904)							
INV #2 PROJ	1	Invoice	ENG Services - BUILDING INSPECTION - 11.1	12/22/2023	653.08	08/24	100-21-18-5190-212
Total INV #2 PROJ 25222:					653.08		
Total VEENSTRA & KIMM, INC. (5904):					653.08		
VERMEER IOWA & N. MISSOURI (6073)							
PO139402	1	Invoice	SWIVELS/VAC UNIT	12/27/2023	129.53	08/24	601-23-52-5935-314
Total PO139402:					129.53		
Total VERMEER IOWA & N. MISSOURI (6073):					129.53		
VESSCO, INC. (997)							
092963	1	Invoice	ONSITE SERVICE/SANTOPRENE PUMP HEA	01/04/2024	1,050.00	08/24	602-23-61-5651-299
Total 092963:					1,050.00		
093027	1	Invoice	ROSEMOUNT, PH SENSOR	01/15/2024	1,007.23	08/24	602-23-61-5651-299
Total 093027:					1,007.23		
Total VESSCO, INC. (997):					2,057.23		
VULGAMOTT, JOHN (6359)							
102123	1	Invoice	ENERGY EFFICIENCY REBATE	10/21/2023	75.00	08/24	601-23-36-5930-979
102123	2	Invoice	CB EE RESIDENTIAL REBATE	10/21/2023	25.00	08/24	601-23-53-5930-979
Total 102123:					100.00		
Total VULGAMOTT, JOHN (6359):					100.00		
WEBSTER CITY TRUE VALUE (2155)							
173656	1	Invoice	PHONE LINE & ADAPTER	01/08/2024	2.40	08/24	100-24-16-5420-399
173656	2	Invoice	PHONE LINE & ADAPTER	01/08/2024	8.78	08/24	601-24-16-5930-399
173656	3	Invoice	PHONE LINE & ADAPTER	01/08/2024	2.40	08/24	602-24-16-5930-399
173656	4	Invoice	PHONE LINE & ADAPTER	01/08/2024	2.40	08/24	603-24-16-5921-399
Total 173656:					15.98		
173661	1	Invoice	CLOROX WIPES	01/08/2024	9.58	08/24	100-21-22-5140-318
Total 173661:					9.58		
173662	1	Invoice	BATTERIES	01/08/2024	19.99	08/24	601-23-52-5588-318

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total 173662:					19.99		
173711	1	Invoice	WINDSHIELD DE-ICER/SNOW BRUSH	01/12/2024	15.57	08/24	603-23-70-5935-314
Total 173711:					15.57		
173769	1	Invoice	AIR DUSTER	01/17/2024	9.99	08/24	602-23-61-5642-318
Total 173769:					9.99		
173773	1	Invoice	WALL CLOCK	01/17/2024	29.99	08/24	601-23-52-5588-318
Total 173773:					29.99		
173818	1	Invoice	Batteries	01/19/2024	39.76	08/24	100-21-22-5140-318
Total 173818:					39.76		
173839	1	Invoice	WHITE RETURN GRILLE/FURNACE FILTER	01/22/2024	20.48	08/24	100-23-42-5371-318
Total 173839:					20.48		
173868	1	Invoice	UPS SHIPPING FEE/PHONE	01/23/2024	2.70	08/24	100-24-16-5420-399
173868	2	Invoice	UPS SHIPPING FEE/PHONE	01/23/2024	9.92	08/24	601-24-16-5930-399
173868	3	Invoice	UPS SHIPPING FEE/PHONE	01/23/2024	2.70	08/24	602-24-16-5930-399
173868	4	Invoice	UPS SHIPPING FEE/PHONE	01/23/2024	2.70	08/24	603-24-16-5921-399
Total 173868:					18.02		
173888	1	Invoice	BALL VALVE - A-36 PART FOR PUMP	01/24/2024	33.99	08/24	100-21-22-5140-227
Total 173888:					33.99		
Total WEBSTER CITY TRUE VALUE (2155):					213.35		
WEBSTER CITY VETERINARY CLINIC (1030)							
502763	1	Invoice	4TH QTR 2023 DOG POUND FEES	01/08/2024	1,625.00	08/24	100-22-21-5240-299
Total 502763:					1,625.00		
503168	1	Invoice	VET VISIT/K-9 SHOTS	01/18/2024	252.86	08/24	214-21-21-5110-318
Total 503168:					252.86		
Total WEBSTER CITY VETERINARY CLINIC (1030):					1,877.86		
WINDOW MAN LLC (3653)							
4860	1	Invoice	QUARTERLY WINDOW CLEANING/SR. CTR	01/15/2024	39.00	08/24	100-22-42-5280-299
Total 4860:					39.00		
Total WINDOW MAN LLC (3653):					39.00		
ZERO9 SOLUTIONS LTD (7691)							
INV#3582-B2	1	Invoice	DOUBLE NARCAN CASE	01/19/2024	50.45	08/24	100-21-21-5110-312

Invoice	Seq	Type	Description	Invoice Date	Total Cost	Period	GL Account
Total INV#3582-B2B:					50.45		
Total ZERO9 SOLUTIONS LTD (7691):					50.45		
ZIEGLER, INC. (1071)							
IN001320770	1	Invoice	SEAL KIT	01/11/2024	106.14	08/24	204-23-30-5310-314
Total IN001320770:					106.14		
IN001329877	1	Invoice	HYD CYLINDER SEAL KIT-GRADER #9	01/18/2024	118.75	08/24	204-23-30-5310-314
Total IN001329877:					118.75		
SI000424087	1	Invoice	REPAIR GRADER #9	12/07/2023	1,523.20	08/24	204-23-30-5310-227
Total SI000424087:					1,523.20		
SI000439176	1	Invoice	MOTOR REPAIR - PLOW TRUCK #27	01/16/2024	2,770.90	08/24	204-23-30-5310-227
Total SI000439176:					2,770.90		
Total ZIEGLER, INC. (1071):					4,518.99		
Total 02/05/2024:					402,626.96		
Grand Totals:					1,006,179.41		

Report GL Period Summary

GL Period	Amount
05/24	586.00-
08/24	1,000,178.95
07/24	6,586.46
Grand Totals:	1,006,179.41

Vendor number hash: 696658
Vendor number hash - split: 1291769
Total number of invoices: 220
Total number of transactions: 380

Terms Description	Invoice Amount	Net Invoice Amount
Open Terms	1,006,179.41	1,006,179.41
Grand Totals:	1,006,179.41	1,006,179.41

FUND LIST TOTALS FOR BILLS February 5, 2024

<u>Account</u>	<u>Fund</u>	<u>Total Amount</u>
100	General	96,207.80
204	Road Use Tax Funds	12,360.13
205	Airport Fund	9,138.45
207	Property/Liability insurance	69.00
214	K9 Trust SP Rev Trust Fund	252.86
232	B.L.U.E. Program Fund	2,854.54
300	Debt Service	9,154.30
525	Street Improvement	20,516.55
601	Electric Utility	687,403.82
602	Water Utility	65,639.51
603	Sewer Fund	96,664.05
902	Medical/Flex	<u>5,918.40</u>
	Grand Total	\$1,006,179.41

**ANNUAL
FINANCIAL REPORT
OF THE
CITY OF WEBSTER CITY, IOWA
FOR THE FISCAL YEAR ENDED
JUNE 30, 2023**

**CITY OF WEBSTER CITY, IOWA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023
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**CITY OF WEBSTER CITY, IOWA
ANNUAL FINANCIAL REPORT
FOR THE YEAR ENDED JUNE 30, 2023
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Le Mars, IA 51031
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INDEPENDENT AUDITORS' REPORT

To the Honorable Mayor, Members of City Council
City of Webster City
Webster City, Iowa

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying 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 Webster City, Iowa as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Webster City, Iowa's basic financial statements as listed in the table of contents.

In our opinion, the 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 of Webster 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 and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Webster City, Iowa and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter

As described in Note 20 to the financial statements the City adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these 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 of Webster City, Iowa'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.

Auditors' 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 generally accepted auditing standards 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 generally accepted auditing standards 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 of Webster City, Iowa'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 of Webster City, Iowa's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability (Asset), the Schedule of City Contributions and the Schedule of Changes in the city's Total OPEB Liability, Related Ratios, and Notes on pages 4 through 13 and 70 through 80 be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of

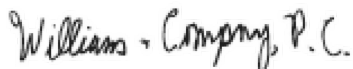
management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The supplementary information included on pages 81 through 102 is presented for purposes of additional analysis 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. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the other supplementary information is fairly stated in all material respects in relation to the basic financial statements as a whole.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued a report dated December 22, 2023 on our consideration of the City of Webster City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City of Webster City's internal controls over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City of Webster City's internal control over financial reporting and compliance.



Certified Public Accountants

Le Mars, Iowa
December 22, 2023

CITY OF WEBSTER CITY
Management Discussion and Analysis
For the year ending June 30, 2023

As management of the City of Webster City, we offer readers of the City of Webster City's financial statements this narrative overview and analysis of the financial activities of the City of Webster City for the fiscal year ending June 30, 2023. This section should be read in conjunction with the financial statements and the accompanying notes that follow. It should also be noted that the information contained here will provide information on both the governmental operations and the business-type activities of the City.

Financial Highlights

- The City had \$8,900,000 in construction in progress on various projects.
- The City completed two large capital projects including the 1st Street Lighting Project, Mini Pitch Soccer Complex, and the 2021 HMA Project.
- The city issued a \$170,000 note payable related to police vehicles.

Overview of Financial Statements

This discussion and analysis is intended to serve as an introduction to the City of Webster City's basic financial statements. The City of Webster City's basic financial statements are comprised of three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains required supplementary information and other supplementary information in addition to the basic financial statements themselves.

Government-Wide Financial Statements

The government-wide financial statements are designed to provide readers with a broad overview of the City of Webster City's finances, in a manner similar to a private sector business.

The statement of net position presents information on all of the City of Webster City's assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference between reported as net position. Over time, increases or decreases in net position may serve as useful indicators of whether the financial position of the City of Webster City is improving or deteriorating.

The statement of activities presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving the rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in the future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Webster City that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Webster City include public safety, public works, health and social services, culture and recreation, community and economic development and general government. The business-

type activities of the City of Webster City include the operation of electric, water, and sewer utilities.

The government-wide financial statements include not only the City of Webster City itself (known as the primary government), but also a legally separate airport authority for which the City of Webster City is financially accountable and a trust known as the Fred Fuller Trust that was created for the sole benefit of the City. Financial information for these component units are reported separately from the financial information presented for the primary government itself. The Electric, Water, and Sewer utilities function as departments of the City of Webster City, and therefore have been included as an integral part of the primary government.

Fund Financial Statements

A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Webster City, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds for the City of Webster City can be divided into three categories: governmental funds, proprietary funds, and fiduciary funds.

Governmental Funds: Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on the near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

Because the focus of the governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for the governmental funds with similar information presented for the governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Webster City maintains numerous 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 balances for the general fund, debt service fund, annual street maintenance fund, and Brewer Creek Estates fund, of which all are considered to be major funds. Data from the other 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 elsewhere in this report.

The City of Webster City adopts an annual combined budget for all of its funds except private purpose trust funds and internal service funds. A budgetary comparison schedule has been provided to demonstrate compliance with this budget.

Proprietary Funds: The City of Webster City maintains different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Webster City uses enterprise funds to account for its Electric, Water, and Sewer utilities. Internal service funds are an accounting

device used to accumulate and allocate costs internally among the City of Webster City's various functions. The City of Webster City uses an internal service fund to account for self-insured dental/vision insurance. The internal service fund will be found in the governmental activities.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the electric, water and sewer utilities, all of which are considered major funds of the City of Webster City. Conversely, the internal service fund is combined into a single, aggregated presentation in the proprietary fund financial statements.

Fiduciary Funds: Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Webster City's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements: The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Government-wide Financial Analysis

The largest portion of the City of Webster City's net position (68%) reflects its investment in capital assets (e.g. Land, Construction in progress, Land improvements, Structures and Improvements, Machinery and equipment, and Infrastructure) less any related debt used to acquire those assets that is still outstanding. The City of Webster City uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Webster City's investments in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

	City of Webster City's Net Position					
	Governmental Activities		Business Type Activities		Total	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Current and Other Assets	\$ 19,253,421	\$ 17,229,316	\$ 23,250,203	\$ 22,076,891	\$ 42,503,624	\$ 39,306,207
Non-current assets	124,319	189,108	5,754,344	6,010,588	5,878,663	6,199,696
Capital assets, net of depreciation	46,502,709	45,766,371	36,678,172	35,852,259	\$ 83,180,881	\$ 81,618,630
Total assets	65,880,449	63,184,795	65,682,719	63,939,738	131,563,168	127,124,533
Deferred Outflows of Resources	752,458	778,726	1,193,058	1,247,901	1,945,516	2,026,627
Current and other liabilities	2,586,211	1,847,436	1,756,557	1,699,072	4,342,768	3,546,508
Non-current liabilities	16,300,088	15,338,932	18,552,091	18,533,742	34,852,179	33,872,674
Total liabilities	18,886,299	17,186,368	20,308,648	20,232,814	39,194,947	37,419,182
Deferred Inflows of Resources	5,506,997	6,991,850	270,701	1,364,750	5,777,698	8,356,600
Net Position:						
Net Investment in Capital Assets						
Assets	32,856,701	32,581,146	27,264,305	25,578,165	60,121,006	58,159,311
Restricted	9,354,003	7,231,778	343,908	343,562	9,697,911	7,575,340
Unrestricted	28,907	(27,621)	18,688,215	17,668,348	18,717,122	17,640,727
Total Net Position	\$ 42,239,611	\$ 39,785,303	\$ 46,296,428	\$ 43,590,075	\$ 88,536,039	\$ 83,375,378

An additional portion of the City of Webster City's net position (11.0%) represents resources that are subject to external restrictions on how they may be used. The remaining balances of unrestricted net position (\$18,717,122) may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the City of Webster City is able to report positive balances in all three categories of net position, for the government as a whole, as well as for its separate business-type activities.

City of Webster City's Changes in Net Position						
	Governmental Activities		Business Type Activities		Total	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Revenues:						
Program Revenues:						
Charges for Services	\$ 916,130	\$ 962,059	\$ 16,892,091	\$ 16,194,687	\$ 17,808,221	\$ 17,156,746
Operating Grants & Contributions	1,134,164	1,106,053	30,237	8,139	1,164,401	1,114,192
Capital Grants & Contributions	335,625	241,949	-	-	335,625	241,949
General Revenues:						
Property Taxes	4,802,576	4,369,608	-	-	4,802,576	4,369,608
Other Taxes	1,264,744	1,069,561	-	-	1,264,744	1,069,561
Other	999,106	661,452	2,905,939	2,357,517	3,905,045	3,018,969
Total Revenues	9,452,345	8,410,682	19,828,267	18,560,343	29,280,612	26,971,025
Expenses:						
Public Safety	2,784,545	2,698,652	-	-	2,784,545	2,698,652
Public Works	2,327,017	2,212,775	-	-	2,327,017	2,212,775
Health & Social Services	13,899	16,778	-	-	13,899	16,778
Culture & Recreation	1,582,442	1,805,332	-	-	1,582,442	1,805,332
Community & Economic Development	620,709	776,288	-	-	620,709	776,288
General Government	228,211	316,717	-	-	228,211	316,717
Interest & Fiscal Charges	249,715	336,727	-	-	249,715	336,727
Water Utility	-	-	2,569,103	2,127,845	2,569,103	2,127,845
Sewer Utility	-	-	1,795,812	1,636,993	1,795,812	1,636,993
Electric Utility	-	-	11,948,498	11,939,149	11,948,498	11,939,149
Total Expenses	7,806,538	8,163,269	16,313,413	15,703,987	24,119,951	23,867,256
Increase (Decrease) in Position Before Transfers	1,645,807	247,413	3,514,854	2,856,356	5,160,661	3,103,769
Transfers	808,501	494,288	(808,501)	(494,288)	-	-
Increase (Decrease) in Net Position	2,454,308	741,701	2,706,353	2,362,068	5,160,661	3,103,769
Net Position - Beginning	39,785,303	39,043,602	43,590,075	41,228,007	83,375,378	80,271,609
Ending Net Position	\$42,239,611	\$39,785,303	\$46,296,428	\$43,590,075	\$88,536,039	\$83,375,378

Statement of Activities. The government's net position increased by \$5,160,661 during the fiscal year. Net position in the governmental activities increased by \$2,454,308. Net position in the business type activities increased by \$2,706,353.

Governmental Activities. Governmental activities increased the City of Webster City's net position by \$2,454,308. The increase was caused by an increase of property taxes of \$432,968, other taxes of \$195,183, and other revenues of \$337,654.

The main sources of revenue for the governmental activities are from property taxes, other taxes (including local options sales tax), and grants and contributions. The City of Webster City received \$4,802,576 in property tax revenue, \$1,264,744 in other taxes, \$1,134,164 in operating grants and contributions, and \$335,625 in capital grants and contributions.

Business-type Activities. The net position of the business-type activities of the City of Webster City increased by \$2,706,353.

The goal of the City of Webster City is to have the revenues exceed the expenses in the Business-type activities. This goal was obtained for all utilities for the year ending June 30, 2023 before other financing sources.

The electric utility is the main function of the City of Webster City Business-type Activities making up 72% of the total charges for services. Since most sewer utility usage is based on a per unit water usage, with the exception of industrial sewer, the revenues for these two functions should remain close. Rates are monitored in each of these utilities on an on-going basis to maintain their financial stability.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City of Webster City's governmental funds reported combined ending fund balances of \$10,999,940; with the prior year being \$10,443,557, the increase for this year was \$556,383. Ending fund balance is classified as \$562,237 is non-spendable, \$7,961,771 is restricted, \$742,300 is committed, and \$1,733,632 is unassigned.

Revenues from the City's governmental funds totaled \$8,886,059 with taxes accounting for \$4,926,057 of that amount. Intergovernmental activities, including local option sales tax and road use tax, represented another \$2,514,132 of the total governmental revenues.

Total expenditures for the governmental funds were \$10,193,629. The six main activities that make up these expenditures are public works for \$1,792,892, public safety for \$2,898,190, debt service for \$1,248,833, health and social services for \$13,874, culture and recreation for \$1,632,455, community and economic development for \$547,978, and capital projects for \$1,742,430.

The general fund is the chief operating fund of the City of Webster City. At the end of the current fiscal year, unassigned fund balance of the general fund was \$4,695,542. As a measure of the general fund's liquidity, it may be useful to compare both the unassigned fund balance to the total fund expenditures. Unassigned fund balance represents 101% of the total general fund expenditures.

The fund balance of the City of Webster City's general fund decreased by \$7,566 during the current fiscal year, due primarily to an increase in culture and recreation expenditures of \$180,433.

The debt service fund balance decreased by \$63,013 due to continued debt payments and interest payments. The ending balance is shown as Restricted of \$190,066.

The annual street maintenance fund balance increased \$324,392 due to transfers in of \$1,624,146. The ending balance is shown as Restricted of \$658,180.

The Brewer Creek Estates fund balance increased \$111,335 due to proceeds related to the sale of capital assets of \$94,980. The ending balance is shown as unrestricted for (\$2,444,530).

Proprietary Funds. The City of Webster City's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Total net position of the electric utility totaled \$23,101,487, the water utility totaled \$11,122,625, and the sewer utility totaled \$12,072,316. The total change in net position for these three funds was \$1,572,124, \$53,654, and \$1,080,575, respectively. Other factors concerning the finances of these three funds have already been addressed in the discussion of the City of Webster City's business-type activities.

Governmental and Proprietary Funds Budgetary Highlights

The City amended their budget two times during fiscal year 2023. Disbursements exceeded budgeted amounts in the culture and recreation and debt service functions.

Capital Asset and Debt Administration

Capital Assets. The City of Webster City's investment in capital assets for its governmental and business-type activities as of June 30, 2023, amounts to \$83,180,881 (net of accumulated depreciation/amortization). This investment in capital assets includes land, construction in progress, buildings, machinery and equipment, infrastructure, and IT subscriptions. See Note 7 for additional information.

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

- The completion of the 2021 HMA Project
- The construction of the Mini Pitch Soccer complex
- The purchase of a multiple police trucks

City of Webster City's Capital Assets (Net of Depreciation/Amortization)

	Governmental Activities		Business Type Activities		Total	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
Land	\$ 5,647,124	\$ 5,687,308	\$ 1,201,448	\$ 1,201,448	\$ 6,848,572	\$ 6,888,756
Structures & Equipment	36,483,055	36,543,221	30,881,081	31,952,828	67,364,136	68,496,049
Construction in Progress	4,372,530	3,535,842	4,595,643	2,697,983	8,968,173	6,233,825
Total	\$ 46,502,709	\$ 45,766,371	\$ 36,678,172	\$ 35,852,259	\$ 83,180,881	\$ 81,618,630

Long-term debt. At the end of the current fiscal year, the City of Webster City had total bonded debt outstanding of \$29,617,655. Of this amount, \$11,762,666 comprises debt backed by the full faith and credit of the government. The remainder of the City of Webster City's debt represents bonds secured solely by specified revenue source (i.e. revenue bonds).

Total outstanding liabilities includes an estimated liability for compensated absences, other post-employment benefits and net pension liability. The total estimate for compensated absences is \$656,468 with \$345,445 being for governmental activities and \$311,023 being for business-type activities.

	General Obligation and Revenue Bonds					
	Governmental Activities		Business Type Activities		Total	
	6/30/2023	6/30/2022	6/30/2023	6/30/2022	6/30/2023	6/30/2022
General Obligation Bonds	\$ 11,445,000	\$ 12,310,000	\$ -	\$ -	\$ 11,445,000	\$ 12,310,000
Revenue Bonds	1,509,894	1,574,038	16,135,000	16,980,000	17,644,894	18,554,038
Notes Payable	125,068	-	836,474	949,583	961,542	949,583
IT Subscriptions	76,192	-	18,761		94,953	-
Total	\$ 13,156,154	\$ 13,884,038	\$ 16,990,235	\$ 17,929,583	\$ 30,146,389	\$ 31,813,621

The City of Webster City's total long-term liabilities decreased by \$1,667,232 during the fiscal year.

State statutes limit the amount of general obligation debt, including tax increment financing. A government entity may issue to 5% of its total assessed valuation. The current debt limit for the City of Webster City is approximately \$21,891,739. With the General Obligation Debt being \$11,445,000 and the Tax Increment Debt being \$2,257,798, the City of Webster City is at 63% of the debt limit.

Economic Factors and Next Year's Budgets and Rates

Succession planning and professional development continues to be to a strategic priority for the City. In the spring of 2023, the City had over 74 regular employees, not including volunteer firefighters or seasonal staff. Of the 74 regular employees, approximately 18% are eligible for retirement over the next 8 years. This includes 6 director or supervisor level positions. In order to plan and address the pending retirements of several key positions, the Assistant City Manager has been providing support in the Public Works and Community Development Departments in addition to other duties as assigned by the City Manager. The City hired a new Community Development Director in 2022, but did not hire a new Public Works Director this year. City leadership staff participated in a refresher training in efforts to develop leadership skills of existing Directors and Supervisors. This year, Supervisors for each Department selected individuals that may potentially become supervisors in the future to participate in a week-long leadership development training. The City will continue to make investments in staff development where possible.

New and more stringent requirements for positions that require specific certifications and licenses pose challenges to recruiting and retaining personnel. The City has limited financial resources that it must balance with expenses and investments necessary to operate efficiently and effectively. The City's enterprise/utility funds face significant pressure to keep up with increasing expenses.

City contribution rates for Municipal Police and Fire Retirement System of Iowa was 22.98 in FY24 and will be 22.66 in FY25. City contribution rates for Iowa Public Employees Retirement System of Iowa will remain at 9.44% in the regular class and 9.31 in the protective class (Volunteer Fire) for FY24.

Webster City saw multiple construction projects constructed this past year including an addition and remodel at Peoples Credit Union, a new multi-office located at 601 Wilson Avenue and a new building that replaces a building in our downtown district. Anticipated in FY2024 a new Kwik Star development on the west side of town will be built.

The housing shortage is being addressed with the addition of five residential dwelling units being purchased at Brewer Creek Estates, four of the five are well underway. The City continues to address the nuisance and unsafe properties in the community. The City has taken possession of six additional abandoned and unsafe residential properties the past few years. The city has demolished five of the homes and plans to demolish the sixth with hopes that the empty lots will be sold for new construction. The City continues to research other avenues to also help address the housing shortage, including the Homes for Iowa program, options to bring a mass developer in and also is exploring accessory dwelling zoning opportunities.

The City continues to be active in the Heart of Iowa Regional Housing Trust Fund. The Heart of Iowa Regional Housing Trust is a local housing trust fund program. Receives funding from the State Housing Trust Fund and local matches from participating counties and communities. Local matches are raised from contributions of community partners such as banks, credit-unions, realtors, other businesses, and cities directly. The Heart of Iowa Regional Housing Trust Fund assists individuals and community organizations with the rehabilitation and repair of owner-occupied housing. Activities funded serve households with incomes less than 50% of the area median family income with priority on those that are at or below the 30% AMI. Since its creation in 2018, the City has had 20 projects completed totaling \$256,453.34. Several other residential properties were in progress or approved and awaiting bids.

The City Fleet Management Software has launched and is being utilized by staff. There have been delays with the integration of software for Code Enforcement and Permitting to assist with streamlining processes and improving customer services. It is anticipated to be in place by the end of 2023. In addition to this, the awarded a contract for Advanced Metering Infrastructure to be installed for Water and Electric Meters. It is anticipated this project will be completed by the end of 2024. The integration of smart meters will provide accessible data information related to usage for both the customer and the City in real time. This will help the electric department when dealing with power outages as the data provided by the smart electric meters will provide them with locations associated with the power outage.

The City continues to work with Bolton & Menk Engineering to plan and design the construction of a new wastewater treatment plant. The design phase of the Wastewater Treatment Plant has been delayed. Local industries procured a graduate engineering student to perform an analysis of alternate technologies. In addition, the City procured Snyder & Associates to perform a technical review of potential to proceed with alternate technologies at the direction of the City Council. After reviewing both reports, the City Council decided to continue with the existing technology. The design phase is now anticipated to be completed by June of 2024. This project is estimated to cost approximately \$78,000,000 and the City is actively working with the State Revolving Loan Fund to pursue financing for this project. It is anticipated that the City will secure a 30-year loan. As part of this project, the City raised sewer rates by 25% for calendar year 2023 and has established a steady increase of rates over the next six years ranging from 10-25% each year. The City faces major challenges as it continues to actively pursue grant funding to offset the large rate impact to citizens of the community. The current supply chain market may pose

additional delays to the construction project; however, it is tentatively anticipated the construction will be completed by November of 2026.

The City Council directed staff in 2022 to begin analysis associated with the feasibility of expanding or building a new Water Treatment Plant. The existing water treatment plant was constructed in 1979. The plant is land-locked and abuts the Boone River floodplain. Due to the lack of redundancy in the plant's design, each year the water treatment plant must cease softening for several weeks in order to perform maintenance. The City is assessing the ability to expand or develop a new plant that utilizes reverse osmosis or other treatment technologies in order to enhance the quality of treated water and plan for future constituents. The City Council in the Spring of 2023 decided against purchasing a commercial piece of property that was 300 feet away from the existing water treatment plant, deferring the possibility of a new plant or upgrades to the existing plant to the future.

The City completed the rehabilitation of Lincoln Drive. This project also included new water main and restoration and sealing of some storm and sanitary structures within the project area. The City of Webster City is currently undergoing an update to the ADA Transition Plan in order to remain compliant and current. This plan will identify areas requiring improvements and these findings will be incorporated into future road projects. It is scheduled to be completed by the end of 2023.

The City continues to work on the conversion of overhead electric lines to underground. The existing market and materials lead times continue to delay the project; however, the City did move forward with placing an order for materials. The comprehensive study and plan for the electric utility was completed and incorporated into the 5-year Capital Improvement Plan. As part of this study, it was identified that the Passwaters Substation would require significant improvements that make it more feasible to build a new substation. Because Passwaters is currently in the path of the anticipated sanitary sewer force main route to the new Wastewater Treatment Plant, it will be decommissioned and Reisner Substation will be constructed south of Highway 20. The City has begun preliminary engineering work associated with the new substation and purchased the power transformer needed to complete the installation.

In order to continue planning efforts towards the future of Webster City, the City Council approved work associated with development of hydraulic models and studies tied to the water distribution system and the storm water conveyance system. These models and studies are anticipated to be completed by the end of 2024. The models will provide City staff with information tied to existing capacity, bottlenecks in the system and data for future decision making as it continues to address aging infrastructure.

In addition to the projects the City is embarking on, operations continue to be impacted as chemical and material suppliers continue to notify the City of price increases in the 2024 calendar year. Price increase notifications have ranged from 10-35% increases in supplies, chemicals and materials. These factors, if known, were considered in doing the City of Webster City 2024/2025 Budget.

Request for Information

This financial report is designed to provide a general overview of the City of Webster City's finances for all those with an interest in the government's finances. For questions concerning any of the information provided in this report or requests for additional financial information, please feel free to contact the City of Webster City, Finance Director, 400 Second Street, PO Box 217, Webster City, IA 50595.

CITY OF WEBSTER CITY, IOWA
STATEMENT OF NET POSITION
June 30, 2023

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Webster City Airport Commission	Fuller Trust
ASSETS					
Cash and Cash Equivalents	\$ 4,468,337	\$ 4,885,737	\$ 9,354,074	\$ 139,338	\$ 70,953
Investments	10,917,460	8,680,446	19,597,906	500,000	2,452,059
Receivables (Net, where applicable, of allowance for uncollectibles)					
Accounts	220,433	1,424,621	1,645,054	665	200
Taxes	50,070	-	50,070	755	-
Subsequent Year Taxes	5,284,217	-	5,284,217	68,010	-
Accrued Interest	224,101	128,044	352,145	11,788	-
Lease Receivable	14,821	29,076	43,897	28,232	-
Notes Receivable	36,000	210,301	246,301	-	-
Internal Balances	(2,443,437)	2,443,437	-	-	-
Due from Other Governmental Agencies	196,651	3,077	199,728	80,862	-
Inventories	88,223	991,587	1,079,810	-	-
Prepaid Assets	196,545	178,939	375,484	-	-
Land Held for Resale	-	2,311,479	2,311,479	-	-
Restricted Assets:					
Cash and Cash Equivalents	-	1,963,459	1,963,459	-	-
Noncurrent Assets:					
Lease Receivable	7,437	50,330	57,767	14,166	-
Notes Receivable	116,882	5,704,014	5,820,896	-	-
Land	5,647,124	1,201,448	6,848,572	-	-
Construction in Progress	4,372,530	4,595,643	8,968,173	-	-
Infrastructure, Property and Equipment, Net of Accumulated Depreciation/Amortization	36,483,055	30,881,081	67,364,136	-	-
Total Assets	65,880,449	65,682,719	131,563,168	843,816	2,523,212
Deferred Outflows of Resources					
Unamortized bond refunding related deferred outflows	-	869,156	869,156	-	-
Pension related deferred outflows	741,643	313,835	1,055,478	-	-
OPEB related deferred outflows	10,815	10,067	20,882	-	-
Total Deferred Outflows of Resources	752,458	1,193,058	1,945,516	-	-
LIABILITIES					
Accounts Payable	1,214,073	1,129,660	2,343,733	29,014	-
Accrued Wages	76,959	68,682	145,641	-	-
Other Accrued Expenses	70,860	45,142	116,002	-	-
Customer Deposits	-	429,121	429,121	-	-
Claims Incurred But Not Reported	29,000	-	29,000	-	-
Unearned Revenue	1,170,555	3,678	1,174,233	-	-
Accrued Interest Payable	24,764	-	24,764	-	-
Payables from Restricted Assets:					
Accrued Revenue Bond Interest	-	80,274	80,274	-	-
Noncurrent Liabilities:					
Due within one year:					
Revenue Bonds Payable	-	870,000	870,000	-	-
General Obligation Bonds	880,000	-	880,000	-	-
Notes Payable	61,497	201,681	263,178	-	-
IT Subscriptions	6,526	7,227	13,753	-	-
Compensated Absences and Benefits	191,126	168,584	359,710	-	-
Due in more than one year:					
Revenue Bonds Payable	1,509,894	15,475,095	16,984,989	-	-
General Obligation Bonds	10,882,666	-	10,882,666	-	-
Notes Payable	63,571	634,790	698,361	-	-
Other Post Employment Benefits	83,094	77,354	160,448	-	-
IT Subscriptions	69,666	11,534	81,200	-	-
Compensated Absences and Benefits	154,319	142,439	296,758	-	-
Net pension liability	2,397,729	963,387	3,361,116	-	-
Total Liabilities	18,886,299	20,308,648	39,194,947	29,014	-
Deferred Inflows of Resources					
Lease Related Deferred Inflows	24,677	80,874	105,551	47,022	-
Unavailable Revenue - Subsequent Year Property Taxes	5,284,217	-	5,284,217	68,010	-
Unavailable Revenue	-	-	-	11,713	-
Pension related deferred inflows	149,842	144,900	294,742	-	-
OPEB related deferred inflows	48,261	44,927	93,188	-	-
Total Deferred Inflows of Resources	5,506,997	270,701	5,777,698	126,745	-
NET POSITION					
Net Investment in Capital Assets	32,856,701	27,264,305	60,121,006	-	-
Restricted for:					
Debt Service	165,302	343,908	509,210	-	-
Specific Tax Levies	758,643	-	758,643	-	-
Streets	5,970,917	-	5,970,917	-	-
Economic Development Activities	1,817	-	1,817	-	-
Capital Projects	1,992,725	-	1,992,725	-	-
Permanent Funds- nonexpendable	464,599	-	464,599	-	-
Unrestricted	28,907	18,688,215	18,717,122	688,057	2,523,212
Total Net Position	\$ 42,239,611	\$ 46,296,428	\$ 88,536,039	\$ 688,057	\$ 2,523,212

See Accompanying Notes to Financial Statements

CITY OF WEBSTER CITY, 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	\$ 2,784,545	\$ 70,053	\$ 45,016	\$ 26,301
Public Works	2,327,017	274,036	1,085,916	60,341
Health and Social Services	13,899	-	-	-
Culture and Recreation	1,582,442	384,934	3,232	-
Community and Economic Development	620,709	132,957	-	248,983
General Government	228,211	54,150	-	-
Debt Service	249,715	-	-	-
Total governmental activities	<u>7,806,538</u>	<u>916,130</u>	<u>1,134,164</u>	<u>335,625</u>
Business-Type Activities:				
Water System	2,569,103	2,612,851	37	-
Sewer System	1,795,812	2,155,762	37	-
Electric System	11,948,498	12,123,478	30,163	-
Total Business-Type Activities:	<u>16,313,413</u>	<u>16,892,091</u>	<u>30,237</u>	<u>-</u>
Total Primary Government	<u>\$ 24,119,951</u>	<u>\$ 17,808,221</u>	<u>\$ 1,164,401</u>	<u>\$ 335,625</u>
Component Unit:				
Webster City Airport Commission	<u>\$ 404,597</u>	<u>\$ 51,538</u>	<u>\$ -</u>	<u>\$ 245,923</u>
Fuller Trust	<u>\$ 384,334</u>	<u>\$ 108,413</u>	<u>\$ -</u>	<u>\$ -</u>
General Revenues:				
Property Taxes				
Local Option Sales Tax				
Hotel/Motel Taxes				
Commerical/Industrial Tax Replacement				
Interest and Investment Gains and Losses				
Gain on Disposition of Assets				
Miscellaneous				
Revenue from Use of Property				
Interfund Transfers				
Total general revenues and transfers				
Change in net position				
Net Position - beginning				
Net Position- ending				

See Accompanying Notes to Financial Statements

Net (Expense) Revenue and Changes in Net Position				
Governmental Activities	Business-Type Activities	Total	Component Unit	
			Webster City Airport Commission	Fuller Trust
\$ (2,643,175)		\$ (2,643,175)		
(906,724)		(906,724)		
(13,899)		(13,899)		
(1,194,276)		(1,194,276)		
(238,769)		(238,769)		
(174,061)		(174,061)		
(249,715)		(249,715)		
<u>(5,420,619)</u>		<u>(5,420,619)</u>		
	\$ 43,785	43,785		
	359,987	359,987		
	<u>205,143</u>	<u>205,143</u>		
	<u>608,915</u>	<u>608,915</u>		
<u>(5,420,619)</u>	<u>608,915</u>	<u>(4,811,704)</u>		
			\$ (107,136)	\$ (275,921)
4,802,576	-	4,802,576	69,076	-
1,264,744	-	1,264,744	-	-
123,479	-	123,479	-	-
92,322	-	92,322	-	-
384,382	382,867	767,249	5,773	240,474
57,096	-	57,096	-	-
341,827	2,520,889	2,862,716	12,860	-
-	2,183	2,183	-	-
808,501	(808,501)	-	-	-
<u>7,874,927</u>	<u>2,097,438</u>	<u>9,972,365</u>	<u>87,709</u>	<u>240,474</u>
2,454,308	2,706,353	5,160,661	(19,427)	(35,447)
39,785,303	43,590,075	83,375,378	707,484	2,558,659
<u>\$ 42,239,611</u>	<u>\$ 46,296,428</u>	<u>\$ 88,536,039</u>	<u>\$ 688,057</u>	<u>\$ 2,523,212</u>

See Accompanying Notes to Financial Statements

CITY OF WEBSTER CITY, IOWA
BALANCE SHEET
Governmental Funds
June 30, 2023

			Capital Projects		Other	Total
	General	Debt Service Fund	Annual Street Maintenance	Brewer Creek Estates	Governmental Funds	Governmental Funds
Assets						
Cash and Cash Equivalents	\$ 542,492	\$ 131,451	\$ 1,131,805	\$ -	\$ 2,659,546	\$ 4,465,294
Investments	3,750,000	50,000	-	-	7,117,460	10,917,460
Receivables (Net, where applicable, of allowance for uncollectibles)			-			
Accounts	122,359	-	-	94,981	3,093	220,433
Taxes	24,765	8,615	-	-	16,690	50,070
Subsequent Year Taxes	2,260,734	1,186,717	-	-	1,836,766	5,284,217
Accrued Interest	101,325	1,078	-	-	121,698	224,101
Lease Receivable	22,258	-	-	-	-	22,258
Notes Receivable	-	-	-	-	152,882	152,882
Due from Other Funds	641,463	-	-	-	-	641,463
Due from Other Governmental Agencies	25,473	-	-	-	171,178	196,651
Inventories	44,819	-	-	-	43,404	88,223
Prepaid Assets	9,415	-	-	-	1,569	10,984
Total Assets	7,545,103	1,377,861	1,131,805	94,981	12,124,286	22,274,036
Liabilities						
Accounts Payable	262,878	-	473,625	-	475,995	1,212,498
Accrued Wages	67,716	-	-	-	9,243	76,959
Other Accrued Expenses	70,265	-	-	-	595	70,860
Due to Other Funds	-	-	-	2,539,511	545,389	3,084,900
Unearned Revenue	-	-	-	-	1,170,555	1,170,555
Total Liabilities	400,859	-	473,625	2,539,511	2,201,777	5,615,772
Deferred Inflows of Resources						
Lease Related Deferred Inflows	24,677	-	-	-	-	24,677
Unavailable Revenue - Subsequent Year Property Taxes	2,260,734	1,186,717	-	-	1,836,766	5,284,217
Unavailable Revenue - Other	109,057	1,078	-	-	239,295	349,430
Total Deferred Inflows of Resources	2,394,468	1,187,795	-	-	2,076,061	5,658,324
Fund Balances						
Non-Spendable:						
Inventories	44,819	-	-	-	43,404	88,223
Prepaid Expenses	9,415	-	-	-	-	9,415
Permanent Fund	-	-	-	-	464,599	464,599
Restricted:						
Specific Tax Levy	-	190,066	-	-	758,643	948,709
Streets	-	-	-	-	5,927,513	5,927,513
Capital Projects	-	-	658,180	-	151,045	809,225
Economic Development Activities	-	-	-	-	276,324	276,324
Committed:						
Police Activities	-	-	-	-	3,611	3,611
Economic Development Activities	-	-	-	-	732,503	732,503
Community Development Activities	-	-	-	-	6,186	6,186
Unassigned	4,695,542	-	-	(2,444,530)	(517,380)	1,733,632
Total Fund Balances	4,749,776	190,066	658,180	(2,444,530)	7,846,448	10,999,940
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 7,545,103	\$ 1,377,861	\$ 1,131,805	\$ 94,981	\$ 12,124,286	\$ 22,274,036

CITY OF WEBSTER CITY, IOWA
RECONCILIATION OF THE BALANCE SHEET OF GOVERNMENTAL FUNDS
TO THE STATEMENT OF NET POSITION
June 30, 2023

Amounts reported for Governmental Activities in the Statement of Net Position are different because:

Total Fund Balance - Governmental Funds (page 17)		\$ 10,999,940
Infrastructure, property, equipment and land held for resale used in governmental activities are not financial resources and, therefore, are not reported in the funds.		46,502,709
Internal service funds are used by management to fund and maintain the City's medical/flex costs provided to user departments and are included in the statement of net position.		(148,072)
Assets such as notes receivables and property taxes are not available to pay for current period expenditures and therefore are deferred in the funds.		349,430
Prepaid expenses are reported in the governmental activities but are not reported in the funds as they do not provide current economic resources.		185,561
Accrued interest expense from the balance sheet that require current financial resources from governmental activities.		(24,764)
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 governmental funds, as follows:		
Deferred outflows of resources	\$ 741,643	
Deferred inflows of resources	<u>(149,842)</u>	591,801
Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds:		
General Obligation Bonds	\$ (11,762,666)	
Revenue Bonds	(1,509,894)	
Notes Payable	(125,068)	
IT Subscriptions	(76,192)	
Compensated Absences	(345,445)	
Net Pension Liabilities	<u>(2,397,729)</u>	(16,216,994)
Total Net Position - Governmental Activities (page 14)		<u><u>\$ 42,239,611</u></u>

CITY OF WEBSTER CITY, IOWA
STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Funds
For the Year Ended June 30, 2023

			Capital Projects		Other		Total
	General	Debt Service Fund	Annual Street Maintenance	Brewer Creek Estates	Governmental Funds	Governmental Funds	Governmental Funds
Revenue:							
Taxes	\$ 2,394,373	\$ 807,106	\$ -	\$ -	\$ 1,724,578	\$ 4,926,057	
Licenses and Permits	149,091	-	-	-	-	149,091	
Intergovernmental Revenue	121,549	16,409	-	-	2,376,174	2,514,132	
Charges for Services	501,918	-	-	-	12,833	514,751	
Fines and Forfeits	15,775	-	-	-	-	15,775	
Contributions	15,869	-	-	-	60,361	76,230	
Refunds/Reimbursements	-	109,852	-	-	36,000	145,852	
Revenue from Use of Property	167,311	-	-	-	-	167,311	
Interest on Investments	45,806	7,028	-	29	96,910	149,773	
Miscellaneous	203,117	-	-	5,000	18,970	227,087	
Total Revenue	3,614,809	940,395	-	5,029	4,325,826	8,886,059	
Expenditures:							
Public Safety	2,086,558	-	-	-	811,632	2,898,190	
Public Works	609,259	-	-	-	1,183,633	1,792,892	
Health and Social Services	13,874	-	-	-	-	13,874	
Culture and Recreation	1,442,931	-	-	-	189,524	1,632,455	
Community and Economic Development	284,236	-	-	-	263,742	547,978	
General Government	205,455	-	-	-	111,522	316,977	
Capital Projects	-	-	1,283,685	-	458,745	1,742,430	
Debt Service	5,425	1,243,408	-	-	-	1,248,833	
Total Expenditures	4,647,738	1,243,408	1,283,685	-	3,018,798	10,193,629	
Excess (deficiency) of revenues over expenditures	(1,032,929)	(303,013)	(1,283,685)	5,029	1,307,028	(1,307,570)	
Other financing sources (uses):							
Issuance of Debt	253,808	-	-	-	13,180	266,988	
Proceeds from Sale of Capital Equipment	2,300	-	-	94,980	-	97,280	
Transfers In	936,705	240,000	1,624,146	11,326	661,310	3,473,487	
Transfers Out	(167,450)	-	(16,069)	-	(1,790,283)	(1,973,802)	
Total other financing sources (uses)	1,025,363	240,000	1,608,077	106,306	(1,115,793)	1,863,953	
Net Change in Fund Balance	(7,566)	(63,013)	324,392	111,335	191,235	556,383	
Fund balances - beginning of year	4,757,342	253,079	333,788	(2,555,865)	7,655,213	10,443,557	
Fund balances - end of year	\$ 4,749,776	\$ 190,066	\$ 658,180	\$ (2,444,530)	\$ 7,846,448	\$ 10,999,940	

See Accompanying Notes to Financial Statements

CITY OF WEBSTER CITY, IOWA
RECONCILIATION OF THE STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES
IN FUND BALANCES OF GOVERNMENTAL FUNDS TO THE STATEMENT OF ACTIVITIES
For the Year Ended June 30, 2023

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

Net change in fund balances - total governmental funds (page 19)	\$	556,383
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Governmental funds report capital outlays, including infrastructure, as expenditures. However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation/amortization expense. Capital outlays exceeded depreciation/amortization expense in the current year as follows:

Expenditures for capital assets	\$	1,954,077	
Depreciation/Amortization expense		<u>(1,439,643)</u>	514,434

Governmental funds report the proceeds from the sale of capital assets as revenue whereas the statement of activities reports the gain or loss on the disposal of capital assets. This is the effect on the change in net position on the statement of activities.	(53,381)
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Capital Contributions reported in the Statement of Activities that do not provide current financial resources and are not reported as revenues in the funds.	275,284
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The effect of the change in prepaid insurance which is not reported in the governmental funds as it is not available to provide current financial resources.	24,553
--	--------

Governmental funds report economic development notes receivable and property taxes as revenue when it becomes available, but the statement of activities includes these assets as revenue when originally issued.	148,531
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Accrued interest expense reported in the Statement of Activities does not require the use of current financial resources and, therefore, is not reported as expenditures in the governmental funds.	975
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The effect of bond premiums and discounts are shown in the governmental funds when new debt is issued, whereas, these amounts are deferred and amortized in the Statement of Activities.	24,067
--	--------

Governmental funds do not reflect the change in accrued compensated absences as it does not consume current financial resources. The Statement of Activities reflects the change in accrued compensated absences through expenditures.	(12,510)
--	----------

Internal service funds are used by management to fund and maintain the City's insurance policies provided to user departments and are included in the statement of net position. The net revenue of the internal service funds is reported with governmental activities.	(1,376)
--	---------

Pension expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds.	249,463
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The repayment of the principal of long-term debt consumes the current financial resources of governmental funds. The transaction, however, has no effect on net position. The amount of payments in the current year are as follows:

Proceeds from debt issuance	(266,988)
Repayments of long-term debt	<u>994,873</u>
	727,885

Change in net position of governmental activities (page 16)	\$	<u>2,454,308</u>
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CITY OF WEBSTER CITY, IOWA
STATEMENT OF NET POSITION
Proprietary Funds
June 30, 2023

	Business Type Activities				Governmental Activities
	Water System	Sewer System	Electric System	Total	Internal Service
ASSETS					
Current Assets					
Cash and Cash Equivalents	\$ 105,555	\$ 2,593,242	\$ 2,186,940	\$ 4,885,737	\$ 3,043
Investments	1,010,000	2,042,835	5,627,611	8,680,446	-
Receivables (Net, where applicable, of allowance for uncollectibles)					
Accounts	260,254	249,065	915,302	1,424,621	-
Accrued Interest	7,592	15,648	104,804	128,044	-
Lease Receivable	1,621	-	27,455	29,076	-
Notes Receivable	-	-	210,301	210,301	-
Due from Other Funds	-	16,503	3,955,626	3,972,129	-
Due from Other Governmental Agencies	190	2,022	865	3,077	-
Inventories	224,109	89,296	678,182	991,587	-
Prepaid Assets	52,606	31,707	94,626	178,939	-
Land Held for Resale	-	-	2,311,479	2,311,479	-
Restricted Assets:					
Cash and Cash Equivalents	352,601	-	1,610,858	1,963,459	-
Total Current Assets	2,014,528	5,040,318	17,724,049	24,778,895	3,043
Noncurrent Assets					
Lease Receivable	23,444	-	26,886	50,330	-
Notes Receivable	-	-	5,704,014	5,704,014	-
Land	237,885	741,628	221,935	1,201,448	-
Construction in Progress	2,550,284	1,456,111	589,248	4,595,643	-
Infrastructure, Property and Equipment, Net of Accumulated Depreciation/Amortization	12,041,608	6,463,443	12,376,030	30,881,081	-
Total Noncurrent Assets	14,853,221	8,661,182	18,918,113	42,432,516	-
Total Assets	16,867,749	13,701,500	36,642,162	67,211,411	3,043
Deferred Outflows of Resources					
Unamortized bond refunding related deferred outflows	-	-	869,156	869,156	-
Pension related deferred outflows	78,094	58,394	177,347	313,835	-
OPEB related deferred outflows	2,481	1,802	5,784	10,067	10,815
Total Deferred Outflows of Resources	80,575	60,196	1,052,287	1,193,058	10,815
LIABILITIES					
Current Liabilities					
Accounts Payable	97,270	169,322	863,068	1,129,660	1,575
Accrued Wages	17,162	12,047	39,473	68,682	-
Other Accrued Expenses	11,694	2,393	31,055	45,142	-
Customer Deposits	-	-	429,121	429,121	-
Due to Other Funds	417,291	1,111,401	-	1,528,692	-
Unearned Revenue	-	-	3,678	3,678	-
Claims Incurred But Not Reported	-	-	-	-	29,000
Payables from Restricted Assets:					
Accrued Revenue Bond Interest	8,693	2	71,579	80,274	-
Total Current Liabilities	552,110	1,295,165	1,437,974	3,285,249	30,575
Noncurrent Liabilities:					
Due within one year:					
Revenue Bonds Payable	215,000	-	655,000	870,000	-
IT Subscriptions	1,588	477	5,162	7,227	-
Compensated Absences and Benefits	46,646	28,951	92,987	168,584	-
Notes Payable	-	-	201,681	201,681	-
Due in more than one year:					
Revenue Bonds Payable	4,650,095	-	10,825,000	15,475,095	-
Notes Payable	-	88,571	546,219	634,790	-
Total Other Post Employment Benefits	19,065	13,847	44,442	77,354	83,094
IT Subscriptions	4,911	559	6,064	11,534	-
Compensated Absences and Benefits	27,089	27,569	87,781	142,439	-
Net pension liability	239,033	196,625	527,729	963,387	-
Total Noncurrent Liabilities	5,203,427	356,599	12,992,065	18,552,091	83,094
Total Liabilities	5,755,537	1,651,764	14,430,039	21,837,340	113,669
Deferred Inflows of Resources					
Lease related deferred inflows	23,137	-	57,737	80,874	-
Pension related deferred inflows	35,952	29,574	79,374	144,900	-
OPEB related deferred inflows	11,073	8,042	25,812	44,927	48,261
Total Deferred Inflows of Resources	70,162	37,616	162,923	270,701	48,261
NET POSITION					
Net Investment in Capital Assets	10,285,052	8,661,182	8,318,071	27,264,305	-
Restricted for:					
Debt Service	343,908	-	-	343,908	-
Unrestricted	493,665	3,411,134	14,783,416	18,688,215	(148,072)
Total Net Position	\$ 11,122,625	\$ 12,072,316	\$ 23,101,487	\$ 46,296,428	\$ (148,072)

See Accompanying Notes to Financial Statements

CITY OF WEBSTER CITY, IOWA
STATEMENT OF REVENUES, EXPENSES, AND CHANGES IN NET POSITION
Proprietary Funds
For the Year Ended June 30, 2023

	Business Type Activities	
	Water System	Sewer System
Operating Revenues:		
Charges for Services	\$ 2,612,851	\$ 2,155,762
Miscellaneous	69,552	684,224
Total Operating Revenue	2,682,403	2,839,986
Operating Expenses:		
General Government		
Operating and Maintenance	1,943,648	1,483,468
Depreciation / Amortization	527,089	312,342
Total Operating Expenses	2,470,737	1,795,810
Operating Income (Loss)	211,666	1,044,176
Non-Operating Income (Expense):		
Interest Income	37,588	108,438
Grant Revenue	37	37
Revenue from Use of Property	2,183	-
Interest Expense	(95,476)	(2)
Bad Debt Expense	(2,890)	-
Corn Belt Reimbursements	-	-
Total Non-Operating Income (Expenses)	(58,558)	108,473
Income (Loss) before Contributions and Transfers	153,108	1,152,649
Contributions and Transfers		
Contributed Capital Revenue	346,685	286,922
Transfers In	-	1,750
Transfers (Out)	(446,139)	(360,746)
Total Contributions and Transfers	(99,454)	(72,074)
Change in Net Position	53,654	1,080,575
Net Position- Beginning	11,068,971	10,991,741
Net Position - Ending	\$ 11,122,625	\$ 12,072,316

Business Type Activities		Governmental Activities	
Electric System	Total	Internal Service	
\$ 12,123,478	\$ 16,892,091	\$ 1,551,860	
880,103	1,633,879	85	
13,003,581	18,525,970	1,551,945	
10,685,010	14,112,126	1,553,342	
749,935	1,589,366	-	
11,434,945	15,701,492	1,553,342	
1,568,636	2,824,478	(1,397)	
236,841	382,867	21	
30,163	30,237	-	
-	2,183	-	
(500,793)	(596,271)	-	
(12,760)	(15,650)	-	
887,010	887,010	-	
640,461	690,376	21	
2,209,097	3,514,854	(1,376)	
57,577	691,184	-	
-	1,750	-	
(694,550)	(1,501,435)	-	
(636,973)	(808,501)	-	
1,572,124	2,706,353	(1,376)	
21,529,363	43,590,075	(146,696)	
\$ 23,101,487	\$ 46,296,428	\$ (148,072)	

CITY OF WEBSTER CITY, IOWA
STATEMENT OF CASH FLOWS
Proprietary Funds
For the Year Ended June 30, 2023

	Business Type Activities	
	Water System	Sewer System
CASH FLOWS FROM OPERATING ACTIVITIES:		
Cash Received from Customers	\$ 2,635,014	\$ 2,782,102
Cash Paid to Suppliers for Goods and Services	(1,335,677)	(1,027,321)
Cash Paid to Employees for Services	(583,529)	(449,036)
Other Non-Operating Income	2,220	37
Net Cash Provided by Operating Activities	<u>718,028</u>	<u>1,305,782</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:		
Acquisition and Construction of Capital Assets	(939,214)	(272,383)
Proceeds from Notes	-	270,327
Corn Belt Reimbursements	-	-
Principal Paid on Notes, Bonds, and Other Liabilities	(211,410)	(182,179)
Interest Paid on Notes, Bonds, and Other Liabilities	(107,591)	-
Net Cash (Used) for Capital and Related Financing Activities	<u>(1,258,215)</u>	<u>(184,235)</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES:		
Transfers From (To) Other Funds	(446,139)	(358,996)
Due From (To) Other Funds	417,291	9,384
Net Cash (Used) for Non-Capital Financing Activities	<u>(28,848)</u>	<u>(349,612)</u>
CASH FLOWS FROM INVESTING ACTIVITIES:		
Purchase of Investments	(1,010,000)	(2,042,835)
Interest and Dividends on Investments	30,394	92,790
Net Cash Provided (Used) for Investing Activities	<u>(979,606)</u>	<u>(1,950,045)</u>
Net (Decrease) in Cash and Cash Equivalents	(1,548,641)	(1,178,110)
Cash and Cash Equivalents at Beginning of Year	<u>2,006,797</u>	<u>3,771,352</u>
Cash and Cash Equivalents at End of Year	<u><u>\$ 458,156</u></u>	<u><u>\$ 2,593,242</u></u>
Cash and Cash Equivalents:		
Unrestricted	\$ 105,555	\$ 2,593,242
Restricted	352,601	-
	<u><u>\$ 458,156</u></u>	<u><u>\$ 2,593,242</u></u>

Business Type Activities		Governmental Activities
Electric System	Total	Internal Service
\$ 12,950,316	\$ 18,367,432	\$ 1,551,945
(9,504,451)	(11,867,449)	(1,550,276)
(1,489,533)	(2,522,098)	-
917,173	919,430	-
<u>2,873,505</u>	<u>4,897,315</u>	<u>1,669</u>
(365,596)	(1,577,193)	-
-	270,327	-
227,163	227,163	-
(841,263)	(1,234,852)	-
(438,708)	(546,299)	-
<u>(1,418,404)</u>	<u>(2,860,854)</u>	<u>-</u>
(694,550)	(1,499,685)	-
(292,829)	133,846	(49,782)
<u>(987,379)</u>	<u>(1,365,839)</u>	<u>(49,782)</u>
(5,627,611)	(8,680,446)	-
<u>132,298</u>	<u>255,482</u>	<u>21</u>
<u>(5,495,313)</u>	<u>(8,424,964)</u>	<u>21</u>
(5,027,591)	(7,754,342)	(48,092)
<u>8,825,389</u>	<u>14,603,538</u>	<u>51,135</u>
<u>\$ 3,797,798</u>	<u>\$ 6,849,196</u>	<u>\$ 3,043</u>
\$ 2,186,940	\$ 4,885,737	\$ 3,043
1,610,858	1,963,459	-
<u>\$ 3,797,798</u>	<u>\$ 6,849,196</u>	<u>\$ 3,043</u>

(Continued)

CITY OF WEBSTER CITY, IOWA
COMBINING STATEMENT OF CASH FLOWS (Continued)
Proprietary Funds
For the Year Ended June 30, 2023

	Business Type Activities	
	Water System	Sewer System
Reconciliation of Operating Income (Loss) to Net Cash Provided by Operating Activities		
Operating Income (Loss)	<u>\$ 211,666</u>	<u>\$ 1,044,176</u>
Adjustments to Reconcile Net Operating Income (Loss) to Net Cash Provided by Operating Activities:		
Depreciation/Amortization	527,089	312,342
Other Non-Operating Income	2,220	37
Bad Debt Expense	(2,890)	-
(Increase) Decrease in Assets and Deferred Outflows:		
Accounts Receivable	(44,325)	(57,884)
Lease Receivable	1,603	-
Prepaid Expenses	(9,946)	(7,423)
Inventories	(3,764)	(6,358)
Deferred outflows of resources	(5,963)	4,161
Increase (Decrease) in Liabilities and Deferred Inflows:		
Accounts Payable	16,283	34,078
Accrued Wages	17,697	15,708
Other Accruals	6,772	1,071
Net pension liability	231,950	189,918
Deferred inflows of resources	(230,960)	(222,787)
Customer Deposits	-	-
Other Post Employment Benefits	596	(1,257)
Total Adjustments	<u>506,362</u>	<u>261,606</u>
Net Cash Provided by Operating Activities	<u><u>\$ 718,028</u></u>	<u><u>\$ 1,305,782</u></u>
Supplemental Schedule of Noncash Capital and Related Financing Activities:		
Contributed Capital	<u>346,685</u>	<u>286,922</u>
	<u><u>\$ 346,685</u></u>	<u><u>\$ 286,922</u></u>

See Accompanying Notes to Financial Statements

Business Type Activities		Governmental Activities
Electric Utility	Total	Internal Service

\$ 1,568,636	\$ 2,824,478	\$ (1,397)
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749,935	1,589,366	-
917,173	919,430	-
(12,760)	(15,650)	-
(53,623)	(155,832)	-
27,240	28,843	-
(18,501)	(35,870)	-
(51,607)	(61,729)	-
(8,541)	(10,343)	1,053
(161,211)	(110,850)	84
15,673	49,078	(7,260)
16,455	24,298	4,000
509,251	931,119	-
(640,302)	(1,094,049)	5,189
13,562	13,562	-
2,125	1,464	-
1,304,869	2,072,837	3,066
<u>\$ 2,873,505</u>	<u>\$ 4,897,315</u>	<u>\$ 1,669</u>

57,577	691,184	-
<u>\$ 57,577</u>	<u>\$ 691,184</u>	<u>\$ -</u>

CITY OF WEBSTER CITY, IOWA
STATEMENT OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2023

	Private Purpose Trust Fund
ASSETS	
Cash and Cash Equivalents	<u>\$ 22,636</u>
Investments	
Receivables:	
Accounts Receivable	164
Total Assets	<u>22,800</u>
NET POSITION	
Restricted for individuals, organizations, and other governments	22,800
Total Net Position	<u><u>\$ 22,800</u></u>

CITY OF WEBSTER CITY, IOWA
STATEMENT OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2023

	Private Purpose Trust Fund
Additions	
Interest Income	\$ 265
Miscellaneous	11,039
Total Additions	<u>11,304</u>
Deductions	
Culture and Recreation	<u>16,032</u>
Total Deductions	<u>16,032</u>
Changes in Net Position	(4,728)
Net Position Beginning of Year	<u>27,528</u>
Net Position End of Year	<u><u>\$ 22,800</u></u>

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Webster City, Iowa is a political subdivision of the State of Iowa located in Hamilton County, and was incorporated in 1874, under the laws of the State of Iowa, later amended in 1974 under the Home Rule City Act. The City operates under a Council-Manager form of government with the council members elected on a non-partisan basis and administers the following functions as authorized by its charter: public safety, public works, health and social services, culture and recreation, community and economic development and general government services. The City also has municipal water, sewer, and electric utility systems, which are governed by the City Council.

The City's financial statements have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board.

A. Reporting Entity

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

These financial statements present the City of Webster City, Iowa (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Discretely Presented Component Units

Webster City Airport Commission

The government-wide financial statements include the Webster City Airport Commission ("airport commission") as a component unit. The airport commission is a legally separate organization. The board of the airport commission is appointed by the Webster City City Council. Iowa Statutes provide for circumstances whereby the City can impose their will on the airport commission. The airport commission can create a potential financial benefit to or burden on the City. As a component unit, the airport commission's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2023. Separate financial statements are not issued for the Webster City Airport Commission.

Fuller Trust

The government-wide financial statements include the Fuller Trust as a component unit.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

The Fuller Trust is a legally separate organization. The board of Fuller Trust is elected by the general public and can provide a financial benefit or burden to the City. As a component unit, the Fuller Trust's financial statements have been presented as a discrete column in the financial statements. The information presented is for the fiscal year ended June 30, 2023. Separate financial statements are not issued for the Fuller Trust.

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: Hamilton County Assessors' Conference Board, Hamilton County Emergency Management Commission, and Hamilton County Joint E911 Service Board.

B. Basis of Presentation

Government-wide Financial Statements – The Statement of Net Position and the Statement of Activities report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. Governmental activities, which are supported by property tax, intergovernmental revenues, and other nonexchange revenues are reported separately from business type activities, which rely to a significant extent on fees and charges for services. The City's general, special revenue, debt service, capital projects and permanent funds are classified as governmental activities. The City's Medical/Flex internal service fund is also classified as a governmental-type activity.

The Statement of Net Position presents the City's nonfiduciary assets and liabilities, with the difference reported as net position. Net position is reported in three categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation and reduced by outstanding balances for bonds, notes and other debt attributable to the acquisition, construction or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation. The City first uses restricted resources when an expense is incurred for purposes for which both restricted and unrestricted assets are available.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. Program revenues include 1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

function and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

The City does not allocate indirect costs. Certain expenses of the City are accounted for through the internal service fund on a cost-reimbursement basis.

This government-wide focus is more on the sustainability of the City as an entity and the change in the City's net position resulting from the current year activities.

Fund Financial Statements – Separate financial statements are provided for governmental and proprietary funds. Major individual governmental and proprietary funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

- 1) General Fund – The General Fund is the general operating fund of the City. It is used to account for all financial resources except those required to be accounted for in another fund. The sources of revenue include property taxes, charges for services, fines and fees, licenses and permits, as well as state and federal grants. The expenditures of the General Fund relate to general administration, police and fire protection, maintenance of public streets, economic development, and culture and recreation.
- 2) Debt Service Fund – Debt Service Fund is used to account for property taxes received to be expended to retire principal and interest on General Obligation Bonds and other debt.
- 3) Capital Project – The Annual Street Maintenance Fund is used to track revenue and expenses related to street maintenance.
- 4) Capital Project – The Brewer Creek Estates Fund is used to account for costs and resources for residential development.

The City reports the following major proprietary (enterprise) funds:

The Water Utility is used to account for the operation and maintenance of the City's water system.

The Sewer Utility is used to account for the operation and maintenance of the City's sewer system.

The Electric Utility is used to account for the operation and maintenance of the City owned electric system.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

In addition, the City reports the following fund types:

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the city, or to other governmental units, on a cost-reimbursement basis.

The City reports the following fiduciary fund type:

Private-purpose trust funds are used to report any trust arrangement not properly reported in a pension trust fund under which principal and income benefit individuals, private organizations, or other governments.

Joe E. Barr Trust
Edgar Foster Trust
Calvary Cemetery Trust

Zella Silvers Trust
Mulberry Church Trust

C. Measurement Focus and Basis of Accounting

The government-wide, proprietary, and fiduciary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days after year end.

Property tax, local option sales tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgments and compensated absences are recognized as expenditures only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Under terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there are both restricted and unrestricted net position available

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

to finance the program. It is the City's policy to first apply cost-reimbursement grant resources to such programs, followed by categorical block grants and then by general revenues.

Proprietary funds distinguish operating revenues and expenses from non-operating 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 enterprise funds are charges to customers for sales and services. Operating expenses consist of cost of sales and services, administrative expenses and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as non-operating revenues and expenses.

D. Assets, Liabilities and Fund Equity

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

Cash, Pooled Investments and Cash Equivalents – The cash balances of most City funds, including the airport discretely presented component unit, are pooled and invested. Interest earned on investments is recorded in the General Fund unless otherwise provided by law.

For purposes of the statement of cash flows, all short-term cash investments that are highly liquid (including restricted assets) are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash and, at the day of purchase, have a maturity date no longer than three months.

Investments consist of the following:

<u>Type</u>	<u>Method</u>
Nonnegotiable Certificates of Deposit	Amortized Cost
Iowa Public Agency Investment Trust	Amortized Cost
Government Obligations	Fair Value
Commercial Paper	Fair Value
Mutual Funds – Fuller Trust	Fair Value

Custodial Credit Risk – the City has no policy in place regarding custodial credit risk and deposits with financial institutions, however, deposits are insured by the state sinking fund, which provides for additional assessments against depositories to avoid loss of public funds.

Property Tax Receivable, Including Tax Increment Financing - Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting. Property tax receivable is recognized in these funds on the levy or lien date, which is the date the tax asking is certified by the City Council to the County Board of Supervisors. Current year delinquent property taxes receivable represents unpaid taxes from the current year. The succeeding year property tax receivable represents taxes certified by the City Council to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City Council is required to certify its budget to the County Auditor by March 15 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

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

the succeeding year property tax receivable has been recorded, the related revenue is deferred and will not be recognized as revenue until the year for which it is levied.

Property tax revenue recognized in these funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2021 assessed property valuations; is for the tax accrual period July 1, 2022 through June 30, 2023 and reflects the tax asking contained in the budget certified to the County Board of Supervisors in March 2022. Any county collections on the 2022-2023 tax levy remitted to the City within 60 days subsequent to June 30, 2023, are recorded as property tax revenue.

Customer Accounts and Unbilled Usage – Accounts receivable in the Enterprise Funds includes services billed prior to June 30, 2023 and an estimate of services provided through June 30, 2023 but not billed.

Short-Term Interfund Receivables/Payables - During the course of its operations, the City has numerous transactions between funds to finance operations, provide services, construct assets, and service debt. To the extent certain transactions between funds have not been paid or received as of June 30, 2023, balances of interfund amounts payable or receivable have been recorded as “due to other funds” and “due from other funds”, respectively in the fund financial statements. Any residual balances outstanding between governmental activities and business-type activities are reported in the government-wide financial statements as interfund balances.

Due from Other Governments – Due from other governments represents amounts due from the State of Iowa, various shared revenues, grants and reimbursements from other governments.

Inventories - Inventories of the proprietary fund types are valued at cost, which approximates market, using the first-in/first-out (FIFO) method. The costs of governmental fund-type inventories are recorded as expenditures when consumed.

Restricted Assets – Funds set aside for payment of Enterprise Fund revenue notes are classified as restricted assets since their use is restricted by applicable note indentures.

Prepaid Items - Payments made to vendors for services that will benefit periods beyond June 30, 2023 are recorded as prepaid items.

Capital Assets - Capital assets, which include property, equipment and vehicles and infrastructure assets (e.g. roads, bridges, curbs, gutters, sidewalks and similar items which are immovable and of value only to the government) are reported in the applicable governmental or business type activities columns in the government-wide Statement of Net Position and in the Proprietary Funds Statement of Net Position. Capital assets are recorded at 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. The costs of normal maintenance and repair not adding to the value of the asset or materially extend asset lives are not capitalized. Reportable capital assets

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

are defined by the City as assets with initial, individual costs in excess of \$5,000 for general capital assets and \$25,000 for infrastructure assets and estimated useful lives in excess of one year.

Depreciation expense is calculated using the straight-line method over the following useful lives:

Buildings	39 – 150 Years
Utility Plant	25 – 90 Years
Machinery & Equipment	3 – 30 Years
Infrastructure	20 – 100 Years
Land Improvements	50 – 100 Years

Leases – City of Webster City is a lessor for multiple different types of leases, including land and telephone pole space. The City recognizes lease receivables and deferred inflows of resources in the government-wide, governmental fund, and proprietary fund financial statements.

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

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

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

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Subscription-Based Information Technology Arrangements (SBITAs) - The City uses information technology (IT) software and has a contract that meets the definition of a subscription-based information technology arrangement (SBITA) for this software. A SBITA is a contract that conveys control to the right to use another party's IT software alone, or in combination with tangible capital assets, as specified in the contract for a period of time in an exchange or exchange-like transaction.

At the commencement of a SBITA, The City initially measures the subscription liability at the present value of payments expected to be made during the SBITA term. Subsequently, the subscription liability is reduced by the principal portion of SBITA payments made. The subscription asset is initially measured as the initial amount of the subscription liability, adjusted

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

for subscription payments made at or before the SBITA commencement date, plus certain initial direct costs. Subsequently, the subscription asset is amortized on a straight-line basis over the shorter of the useful life of IT asset or the term of the SBITA.

Key estimates and judgments related to SBITAs include how the City determines the discount rate it uses to discount the expected subscription payments to present value, subscription term and subscription payments.

The City uses the interest rate charged by the SBITA vendor as the discount rate. When the interest rate charged by the vendor is not provided, The City generally uses its estimated incremental borrowing rate as the discount rate for subscriptions.

The subscription term includes the noncancellable period of the subscription and optional renewal periods if the City is reasonably certain to exercise those options. Subscription payments included in the measurement of the subscription liability are composed of fixed payments and certain variable payments. Variable payments based on future performance of the government, usage of the underlying IT assets, or number of users seats are expensed as incurred, and not included in the measurement of the subscription liability.

The City monitors changes in circumstances that would require a remeasurement of its subscription and will remeasure the subscription asset and liability if certain changes occur that are expected to significantly affect the amount of the subscription liability.

On the statement of net position, subscription assets and are reported with other capital assets and subscription liabilities are reported as separate line items for the current and long-term portion of the subscription contracts.

Deferred Outflows of Resources –Deferred outflows of resources represent a consumption of net position 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, unamortized portion of the net difference between projected and actual earnings on pension plan assets, and contributions from the employer after the measurement date but before the end of the employer's reporting period.

Compensated Absences - City employees accumulate a limited amount of earned but unused vacation and sick-leave hours for subsequent use or for payment upon termination, death or retirement. A liability is recorded when incurred in the government-wide and proprietary fund financial statement. A liability for these amounts is reported in governmental fund financial statements only for employees that have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2023. The compensated absences liability attributable to the governmental activities will be paid by the General Fund.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

Long-term Liabilities – In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business type activities column in the Statement of Net Position and the proprietary fund Statement of Net Position. In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources.

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 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.

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

Deferred Inflows of Resources – Deferred inflows of resources represent an acquisition of net position 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, the unamortized portion of the net difference between projected and actual earnings on pension plan investments and OPEB, and the deferred amounts related to leases.

Fund balances - In each of the City's governmental funds (general fund, special revenue funds, capital projects funds, and debt service funds) are displayed in the following classifications depicting the relative strength of the spending constraints placed on the purposes for which resources can be used:

- *Nonspendable fund balance* – amounts that cannot be spent because they are either not in a spendable form (such as inventories and prepaid amounts) or are legally or contractually required to be maintained intact.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - (Continued)

- *Restricted fund balance* – amounts that can be spent only for specific purposes because of constraints imposed by external providers (such as grantors, bondholders, and higher levels of government), or imposed by constitutional provisions or enabling legislation.
- *Committed fund balance* – amounts that can be spent only for specific purposes determined by a formal action of the government's highest level of decision-making authority.
- *Assigned fund balance* – amounts the government intends to use for specific purposes that do not meet the criteria to be classified as restricted or committed.
- *Unassigned fund balance* – amounts that are available for any purpose; these amounts can be reported only in the City's General Fund.

Fund balance amounts represent the nature of the net resources that are reported in a governmental fund. The City fund balance classifications include non-spendable resources, restricted, and non-restricted (committed, assigned and unassigned) amounts. When the City incurs an expenditure and both restricted and unrestricted amounts are available, the City considers restricted amounts to have been spent. When the City incurs an expenditure for an unrestricted amount, committed amounts are reduced first, followed by assigned amounts and then unassigned amounts for purposes in which any of those unrestricted fund balance classifications could be used.

Interfund Transactions - Interfund services provided and used are accounted for as revenues, expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. All other interfund transactions, except interfund services provided and used transactions and reimbursements, are reported as transfers.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2023, disbursements exceeded budgeted expenditures in the culture and recreation and debt service functions.

Note 2 - CASH AND CASH EQUIVALENTS AND INVESTMENTS

The City's deposits at June 30, 2023, were entirely covered by Federal Depository Insurance collateralized with securities or letters of credit held by the City or by a multiple financial institution collateral pool in accordance with Chapter 12C of the Code of Iowa. Chapter 12C 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 obligation 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.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 2 - CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

At June 30, 2023 the City had the following investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

City Investments	Credit Risk	Fair Value	Maturity	Fair Value Hierarchy
IPAIT Investments	Not Rated	\$ 10,097,756	1 year	N/A

The City had investments in the Iowa Public Agency Investment Trust (IPAIT) which are valued at an amortized cost of \$10,097,756. There were no limitations or restrictions on withdrawals for the IPAIT investments. The City's investment in IPAIT is unrated. Investment policies are followed to maintain a constant net position value of \$1.00 per unit for the portfolio. The City held \$9,500,150 in nonnegotiable certificates of deposit at various banks at year end.

Interest Rate Risk – This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The City does have a formal investment policy that limits investment maturities (no more than 397 days) as a means of managing its exposure to fair value losses arising from increasing interest rates.

Fuller Trust – Discretely Presented Component Unit:

Custodial Credit Risk: This is the risk that in the event of the failure of the counterparty (e.g. broker-dealer) to a transaction, a government will not be able to recover the value of its investment or collateral securities that are in the possession of another party. The Fuller Trust funds do not have custodial credit risk policies for investments.

Interest Rate Risk: This is the risk that changes in market interest rates will adversely affect the fair value of an investment. Generally, the longer the maturity of an investment, the greater the sensitivity of its fair value to changes in market interest rates. The Fuller Trust does not have a formal investment policy that limits investment maturities (no more than 397 days) as a means of managing its exposure to fair value losses arising from increasing interest rates. Information about the exposure of the Fuller Trust's investments to this risk is as follows:

Type of Investment	Credit Risk	Fair Value	Less Than 1 Year
Fixed Income	Not Rated	\$ 517,785	\$ 517,785
Fixed Income Bonds	AAA	37,778	37,778
Fixed Income Bonds	AA	103,556	103,556
Fixed Income Bonds	A	67,223	67,223
Fixed Income Bonds	BBB	37,898	37,898
Mutual Funds	-	1,687,819	1,687,819
		<u>\$ 2,452,059</u>	<u>\$ 2,452,059</u>

The Fuller Trust uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets. Level 2 inputs are significant other

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 2 - CASH AND CASH EQUIVALENTS AND INVESTMENTS (Continued)

observable inputs. Level 3 inputs are significant unobservable inputs.

The recurring fair value measurement for the Fixed Income Bonds of \$764,240 and the Mutual Funds of \$1,687,819 were all determined using the last reported sales price at current exchange rates (Level 1 inputs).

The Fuller Trust had no other investments meeting the disclosure requirements of Governmental Accounting Standards Boards Statement No. 72.

Airport Commission – Discretely Presented Component Unit

The Airport Commission held nonnegotiable certificate of deposits in the amount of \$500,000 as of June 30, 2023. The Airport Commission had no other investments meeting the disclosure requirements of Governmental Accounting Standards Boards Statement No. 72.

Note 3 - RECEIVABLES

Receivables at June 30, 2023 are net of allowance for uncollectibles. The allowance for uncollectibles of the enterprise funds of the primary government was \$4,283 at June 30, 2023.

The City has received federal and state grant funds for economic development and housing rehabilitation loan programs to various businesses and individuals. The City records a loan receivable when the loan has been made and funds have been disbursed.

It is the City's policy to record unavailable revenue for the net amount of the receivable balance. As loans are repaid, revenue is recognized. When new loans are made from the repayments, expenditures are recorded. Interest received from loan repayments is recognized as revenue when received in cash. Any unspent loan repayments at year-end are presented as committed fund balance in the fund financial statements.

Note 4 - DUE FROM OTHER GOVERNMENTS

At June 30, 2023, amounts due from other governments were as follows:

Due from the Iowa Department of Revenue for Road Use Tax allocation	\$ 87,940
Due from the Federal Emergency Management Agency for COVID Relief Funds	1,334
Due from the Iowa Department of Natural Resources for Forestry Funds	4,235
Due from the Iowa Department of Revenue for Local Option Sales taxes	83,202
Due from the Iowa Department of Revenue for Local Transient Guest taxes	19,940
Total Governmental Funds	<u>\$ 196,651</u>
Due from Federal Emergency Management Agency for COVID Relief Funds	3,077
Total Proprietary Funds	<u>\$ 3,077</u>
Due from the Federal Aviation Administration for Airport Grant funding	80,862
Total Component Unit – Airport Commission	<u>\$ 80,862</u>

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 5 - LEASE RECEIVABLES

The City has entered into lease agreements as the Lessor for multiple types of leases. Balances as of June 30, 2023 for the lease receivables are as follows:

	Governmental Activities	Business-Type Activities	Component Units	Total
Collins Street Land Lease	\$ -	\$ 25,065	\$ -	\$ 25,065
WCCS Dark Fibers Lease	-	4,937	-	4,937
Airport Farm Lease	-	-	42,398	42,398
ICN Pole Lease	-	1,919	-	1,919
Township 88 Land Lease	22,258	35,034	-	57,292
2019 Woolstock Mutual Pole Lease	-	5,779	-	5,779
2020 Woolstock Mutual Pole Lease	-	6,672	-	6,672
Total	\$ 22,258	\$ 79,406	\$ 42,398	\$ 144,062

On July 6, 2021, the City of Webster City entered into a 180 month lease as Lessor for the use of 1317 Collins Street. The lease receivable is recorded in the amount of \$25,065 as of June 30, 2023. The lessee is required to make annual fixed payments of \$2,000. The lease has an interest rate of 1.51%. The value of the deferred inflow of resources as of June 30, 2023 was \$23,137, and the City of Webster City recognized lease revenue of \$1,753 and lease interest of \$398 during the fiscal year. The lessee has 2 extension options, each for 180 month. A summary of the remaining lease receivable principal and interest to maturity is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,621	\$ 379	\$ 2,000
2025	1,646	354	2,000
2026	1,670	330	2,000
2027	1,696	304	2,000
2028	1,721	279	2,000
2029-2033	9,005	995	10,000
2034-2037	7,706	294	8,000
Total	\$ 25,065	\$ 2,935	\$ 28,000

On October 1, 2015, the City of Webster City entered into a 51 month lease as Lessor for the use of dark fibers. As of June 30, 2023, the value of the lease receivable recorded is \$4,937. The lessee is required to make annual fixed payments of \$1,664. The lease has an interest rate of 0.56%. The value of the deferred inflow of resources as of June 30, 2023 was \$4,356, and the City of Webster City recognized lease revenue of \$1,936 and lease interest of \$37 during the fiscal year. The lessee has 1 extension option for 12 months. A summary of the remaining lease receivable principal and interest to maturity is as follows:

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 5 - LEASE RECEIVABLES (Continued)

Year Ending June 30,	Principal	Interest	Total
2024	\$ 1,637	\$ 27	\$ 1,664
2025	1,646	18	1,664
2026	1,654	10	1,664
Total	<u>\$ 4,937</u>	<u>\$ 55</u>	<u>\$ 4,992</u>

On March 1, 2022, the City of Webster City entered into a 36 month lease as Lessor for the use of Hamilton County 1 farmland. As of June 30, 2023, the value of the lease receivable is \$42,398. The lessee is required to make semi-annual fixed payments of \$14,200. The lease has an interest rate of 0.48%. The value of the deferred inflow of resources as of June 30, 2023 was \$47,022, and the City of Webster City recognized lease revenue of \$28,213 and interest of \$358 during the fiscal year. A summary of the remaining lease receivable principal and interest to maturity is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 28,232	\$ 168	\$ 28,400
2025	14,166	34	14,200
Total	<u>\$ 42,398</u>	<u>\$ 202</u>	<u>\$ 42,600</u>

On March 20, 2017, the City of Webster City entered into a 66 month lease as Lessor for the use of ICN-Pole Attachment. As of June 30, 2023, the value of the lease receivable is \$1,919. The lessee is required to make annual fixed payments of \$650. The lease has an interest rate of 0.82%. The value of the deferred inflow of resources as of June 30, 2023 was \$2,031, and the City of Webster City recognized lease revenue of \$577 and lease interest of \$21 during the fiscal year. A summary of the remaining lease receivable principal and interest to maturity is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 634	\$ 16	\$ 650
2025	640	10	650
2026	645	5	650
Total	<u>\$ 1,919</u>	<u>\$ 31</u>	<u>\$ 1,950</u>

On October 1, 2019, the City of Webster City entered into a 98 month lease as Lessor for the use of WCMU's Poles 1. As of June 30, 2023, the value of the lease receivable recorded in the Electric fund is \$5,779. The lessee is required to make annual fixed payments of \$1,000. The lease has an interest rate of 1.08%. The value of the deferred inflow of resources as of June 30, 2023 was \$5,804, and the City of Webster City recognized lease revenue of \$941 and lease interest of \$73 during the fiscal year. A summary of the remaining lease receivable principal and interest to maturity is as follows:

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 5 - LEASE RECEIVABLES (Continued)

Year Ending June 30,	Principal	Interest	Total
2024	\$ 937	\$ 63	\$ 1,000
2025	948	52	1,000
2026	958	42	1,000
2027	968	32	1,000
2028	979	21	1,000
2029	989	11	1,000
Total	<u>\$ 5,779</u>	<u>\$ 221</u>	<u>\$ 6,000</u>

On September 8, 2020, The City of Webster City entered into a 111 month lease as Lessor for the use of WCMU's Poles 2. As of June 30, 2023, the value of the lease receivable recorded in the Electric fund is \$6,672. The lessee is required to make annual fixed payments of \$1,000. The lease has an interest rate of 1.21%. The value of the deferred inflow of resources as of June 30, 2023 was \$6,705, and The City of Webster City recognized lease revenue of \$925 and lease interest of \$92 during the fiscal year. A summary of the remaining lease receivable principal and interest to maturity is as follows:

Year Ending June 30,	Principal	Interest	Total
2024	\$ 919	\$ 81	\$ 1,000
2025	930	70	1,000
2026	942	58	1,000
2027	953	47	1,000
2028	964	36	1,000
2029-2030	1,964	36	2,000
Total	<u>\$ 6,672</u>	<u>\$ 328</u>	<u>\$ 7,000</u>

On March 14, 2022, The City of Webster City entered into a 36 month lease as Lessor for the use of Township 88 North, Range 26. As of June 30, 2023, the value of the lease receivable recorded 61.15% in the Electric fund and 38.85% in the General fund is \$57,292. The lessee is required to make semi-annual fixed payments of \$19,188. The lease has an interest rate of 0.48%. The value of the deferred inflow of resources as of June 30, 2023 was \$63,519, and The City of Webster City recognized lease revenue of \$38,111 and lease interest of \$521 during the fiscal year. A summary of the remaining lease receivable principal and interest to maturity is as follows:

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 5 - LEASE RECEIVABLES (Continued)

Year Ending June 30,	Principal	Interest	Total
2024	\$ 38,149	\$ 227	\$ 38,376
2025	19,143	45	19,188
Total	<u>\$ 57,292</u>	<u>\$ 272</u>	<u>\$ 57,564</u>

Note 6 - INTERFUND RECEIVABLES AND PAYABLES

As of June 30, 2023, short-term interfund borrowings were as follows:

<u>Fund Due To</u>	<u>Fund Due From</u>	<u>Amount</u>
General	Sewer	\$600,000
General	Non-Major Governmental	41,463
Electric	Sewer	511,401
Electric	Brewer Creek Estates	2,539,511
Electric	Water	417,291
Electric	Non-Major Governmental	487,423
Sewer	Non-Major Governmental	16,503
		<u>\$ 4,613,592</u>

The purpose of the interfund balances is to help finance short-term cash flow shortages of various funds and interfund borrowing.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 7 - CAPITAL ASSETS

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

Governmental Activities	Beginning Balance	Additions	Deletions	Ending Balance
Capital assets not being depreciated/amortized:				
Land	\$ 4,900,509	\$ -	\$ 40,184	\$ 4,860,325
Right of way	786,799	-	-	786,799
Construction in progress	3,535,842	1,632,783	796,095	4,372,530
Total capital assets not being depreciated/amortized	9,223,150	1,632,783	836,279	10,019,654
Capital assets being depreciated/amortized:				
Land improvements	2,503,172	-	-	2,503,172
Structures and improvements	10,885,989	276,190	300	11,161,879
Machinery and equipment	6,214,239	387,352	87,564	6,514,027
Streets	33,322,964	551,329	-	33,874,293
Trails and paths	2,070,885	-	-	2,070,885
Sidewalks	1,988,915	-	-	1,988,915
Storm sewers	3,299,059	53,594	-	3,352,653
Bridges	3,324,561	-	-	3,324,561
Dam	200,000	-	-	200,000
Traffic signals	183,657	-	-	183,657
IT Subscriptions	-	124,209	-	124,209
Total capital assets being depreciated/amortized	63,993,441	1,392,674	87,864	65,298,251
Less: Accumulated depreciation/Amortization for				
Land improvements	784,751	51,820	-	836,571
Structures and improvements	4,973,777	266,858	23	5,240,612
Machinery and equipment	3,106,006	288,769	74,644	3,320,131
Streets	15,193,630	638,435	-	15,832,065
Trails and paths	566,532	41,418	-	607,950
Sidewalks	347,444	32,320	-	379,764
Storm sewers	704,753	39,651	-	744,404
Bridges	1,436,337	52,415	-	1,488,752
Dam	153,335	6,667	-	160,002
Traffic signals	183,655	-	-	183,655
IT Subscriptions	-	21,290	-	21,290
Total Accumulated Depreciation/Amortization	27,450,220	1,439,643	74,667	28,815,196
Capital Assets, Net of Depreciation/Amortization	36,543,221	(46,969)	13,197	36,483,055
Governmental activities capital assets, net	\$45,766,371	\$ 1,585,814	\$ 849,476	\$46,502,709

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 7 - CAPITAL ASSETS - (Continued)

Construction in progress is related to street projects, airport improvements, and utility projects.

Depreciation/Amortization expense was charged to functions as follows:

Governmental Activities:

General Government	\$ 52,668
Public Safety	141,518
Public Works, which includes the depreciation of infrastructure	1,006,727
Culture and Recreation	238,730
	<u>238,730</u>

Total governmental activities - depreciation/amortization expense	<u><u>\$ 1,439,643</u></u>
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	Beginning Balance	Additions	Deletions	Ending Balance
Business-Type Activities:				
Capital assets not being depreciated/amortized:				
Land	\$ 1,201,448	\$ -	\$ -	\$ 1,201,448
Construction in Progress	2,697,983	2,224,950	327,290	4,595,643
Total capital assets not being depreciated/amortized	<u>3,899,431</u>	<u>2,224,950</u>	<u>327,290</u>	<u>5,797,091</u>
Capital assets being depreciated/amortized:				
Buildings and improvements	3,518,764	-	-	3,518,764
Machinery and equipment	4,855,263	185,560	23,717	5,017,106
Utility Plant	75,479,495	312,277	-	75,791,772
IT Subscriptions	-	25,177	-	25,177
Total capital assets being depreciated/amortized	<u>83,853,522</u>	<u>523,014</u>	<u>23,717</u>	<u>84,352,819</u>
Less: Accumulated Depreciation/Amortization	<u>51,900,694</u>	<u>1,589,366</u>	<u>18,322</u>	<u>53,471,738</u>
Total capital assets being depreciated/amortized, net	<u>31,952,828</u>	<u>(1,066,352)</u>	<u>5,395</u>	<u>30,881,081</u>
Business-type activities capital assets, net	<u><u>\$ 35,852,259</u></u>	<u><u>\$ 1,158,598</u></u>	<u><u>\$ 332,685</u></u>	<u><u>\$ 36,678,172</u></u>

Construction in progress at June 30, 2023 consisted of costs associated with the water, wastewater and electric system improvements.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 7 - CAPITAL ASSETS - (Continued)

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

Business-Type Activities:	
Water	\$ 527,089
Sewer	312,342
Electric	749,935
	<hr/>
Total depreciation/amortization expense – business-type activities	<u>\$ 1,589,366</u>

Reconciliation of Net Investment in Capital Assets:

	Governmental Activities	Business-Type Activities
Land	\$ 5,647,124	\$ 1,201,448
Construction in Progress	4,372,530	4,595,643
Capital Assets (net of accumulated depreciation)	36,483,055	30,881,081
Less: General Obligation Bonds Payable	(11,762,666)	-
Notes Payable	(125,068)	-
Revenue Bonds	(1,509,894)	(9,381,636)
IT Subscriptions	(76,192)	-
Retainage Payable	(172,188)	(32,231)
	<hr/>	<hr/>
Net Investment in Capital Assets	<u>\$ 32,856,701</u>	<u>\$ 27,264,305</u>

Note 8 - LONG-TERM DEBT

General Obligation Bonds

The City issues general obligation bonds to provide funds for the acquisition and construction of major capital facilities and projects. General obligation bonds have been issued for both governmental and business-type activities. These bonds are direct obligations and pledge the full faith and credit of the City.

General obligation bonds outstanding as of June 30, 2023 are as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 6/30/23	Due Within One Year
Governmental Activities						
General Obligation Debt						
Corporate purpose bonds	06/29/16	06/01/29	2.00 – 2.50%	\$ 4,590,000	\$ 2,585,000	\$ 440,000
Corporate purpose bonds	03/31/21	06/01/40	2.00 – 2.20%	\$ 9,690,000	\$ 8,860,000	\$ 440,000
					<hr/>	
Total Governmental Activities – General Obligation Debt					<u>\$11,445,000</u>	<u>\$ 880,000</u>

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 8 - LONG-TERM DEBT - (Continued)

The balances shown on the Statement of Net Position is net of unamortized bond premiums of \$317,666.

Debt service requirements to maturity are as follows:

Years	Governmental Activities		
	Principal	Interest	Total
2024	\$ 880,000	\$ 245,133	\$ 1,125,133
2025	895,000	227,533	1,122,533
2026	915,000	209,633	1,124,633
2027	930,000	191,333	1,121,333
2028	950,000	171,570	1,121,570
2029-2033	3,075,000	513,180	3,588,180
2034-2038	2,640,000	298,800	2,938,800
2039-2040	1,160,000	51,370	1,211,370
Total	\$ 11,445,000	\$ 1,908,552	\$ 13,353,552

On March 31, 2021, the City issued General Obligation Refunding Bonds, Series 2021A. These bonds reduced the present value of future debt service payments of \$4,100,000 for Road Use Tax General Obligation Bonds. The savings were available due to improved municipal bond market conditions during the year. The refunding was undertaken to reduce total debt service payments over the next six years by \$499,036 and resulted in an economic gain of \$460,018.

Revenue Bonds

The City also has issued revenue bonds where the City pledges income derived from the acquired or constructed asset to pay debt service. These funds have been expended on construction of the water treatment facilities, electric system improvements, and street reconstruction.

Revenue bonds outstanding at June 30, 2023 are as follows:

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 6/30/23	Due Within One Year
Governmental Activities Revenue Debt:						
Community Center Revenue Note – Direct Borrowing	07/01/02	07/01/42	Variable	\$ 2,600,000	\$ 1,509,894	\$ -
Total Governmental Activities					\$ 1,509,894	\$ -
Business-Type Activities Revenue Debt:						
<u>Water Utility</u> Revenue Bonds	03/31/21	06/01/41	2.00 – 3.00%	5,055,000	\$ 4,655,000	\$ 215,000
<u>Electric Utility</u> Revenue Bonds	04/17/19	11/01/36	2.75 – 4.20%	13,900,000	11,480,000	655,000
Total Business Type Activities					\$16,135,000	\$ 870,000

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 8 - LONG-TERM DEBT - (Continued)

The balances shown on the Statement of Net Position for Business – Type Activities is net of unamortized bond premiums of \$210,095.

Debt service requirements to maturity are as follows:

Years	Business-Type Activities		
	Revenue Debt		Total
	Principal	Interest	
2024	\$ 870,000	\$ 522,815	\$ 1,392,815
2025	900,000	497,895	1,397,895
2026	930,000	472,494	1,402,494
2027	950,000	443,864	1,393,864
2028	975,000	413,978	1,388,978
2029-2033	4,215,000	1,326,242	5,541,242
2034-2038	6,110,000	760,671	6,870,671
2039-2042	1,185,000	85,825	1,270,825
Total	\$ 16,135,000	\$ 4,523,784	\$ 20,658,784

A repayment schedule has not been established for the community center revenue note as of June 30, 2023.

Revenue Refunding Bonds

On April 17, 2019, the City issued \$13,900,000 in advance refunding Revenue Bonds with interest rates ranging from 2.75%-4.20%. The city issued the bonds to advance refund \$12,485,019 of outstanding series 2012A Electric Revenue Bonds with interest rates ranging from 2.25% to 5.65%. \$13,726,250 was deposited into an irrevocable escrow to complete the advance refunding through an in-substance defeasance. As a result, the series 2012A bond is considered to be defeased and the escrow assets and liability for the notes are not included in the 2023 financial statements. The call date of the 2012A bond was November of 2021 and therefore there is no balance outstanding of defeased bonds. The difference between the net carrying amount of the series 2012A bond and the reacquisition price of the 2012A bond created a deferred outflow related to debt of \$1,140,767. This balance is amortized over the remaining life of the 2019 bond, which matures November of 2036. As of June 30, 2023, amortization of the deferred outflow, which is recognized as interest expense, totaled \$65,187. The new 2019 issuance reduces debt service payments by \$999,035, with an economic gain of \$665,806. Annual principle payments on the 2019 issuance began in November of 2019. Interest payments are due semi-annually each May and November. The balance of the bond at June 30, 2023 was \$11,480,000.

On March 31, 2021, the City issued Water Revenue & Refunding Bonds, Series 2021B. These bonds reduced the present value of future debt service payments of \$2,070,000 of Water Revenue Bonds, Series 2012B. The savings were available due to improved municipal bond market conditions during the year. The refunding was undertaken to reduce total debt service payments over the next eleven years and resulted in an economic gain of \$328,205.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 8 - LONG-TERM DEBT - (Continued)

Notes Payable – Direct Borrowing

	Date of Issue	Final Maturity	Interest Rates	Original Indebtedness	Balance 6/30/23	Due Within One Year
<u>Governmental Activities</u>						
Police Vehicle Acquisition Note	09/22/22	06/01/25	2.99%	\$ 170,000	\$ 125,068	\$ 61,497
Total Governmental Activities					<u>125,068</u>	<u>61,497</u>
<u>Business – Type Activities</u>						
Electric Utility:						
USDA Note	08/15/16	06/15/26	0.00%	1,000,000	302,520	100,840
USDA Note	12/05/17	11/15/27	0.00%	1,000,000	<u>445,380</u>	<u>100,841</u>
Sewer Utility:						
SRF Revenue Loan	12/17/21	-	0.00%	\$ 88,571	<u>88,571</u>	<u>-</u>
Total Business – Type Activities					<u>\$ 836,471</u>	<u>\$ 201,681</u>

The City received \$170,000 of Acquisition note proceeds on September 22, 2022 to finance the purchase of multiple police vehicles. The loan has a 2.99 percent interest and will mature on June 1, 2025 with monthly payments of \$5,366.49. As of June 30, 2023, the balance of the Acquisition Note was \$125,068.

The City received \$1,000,000 of USDA note proceeds on August 15, 2016 and then transferred the proceeds to Hamilton Hospital for use on a building expansion. The hospital pays the City for the note and the City then makes the payments USDA.

The City received \$1,000,000 of USDA note proceeds on December 5, 2017 and then transferred the proceeds to Mary Ann's Specialty Foods. The proceeds were used to purchase equipment. Mary Ann's Specialty Foods pays the City for the note and the City makes the payment to USDA.

The City received \$88,571 of Iowa Finance Authority SRF sewer revenue loan proceeds on February 17, 2023. The city council approved sewer revenue loans not to exceed \$2,000,000 on November 1, 2021 for the planning, designing, and constructing improvements and extensions to the sewer utility. The loan has a zero percent interest and will mature once the loan is drawn down in full when all projects costs are submitted to the Iowa Finance Authority.

Debt service requirements to maturity are as follows:

Years	Governmental Activities - Notes Payable		
	Principal	Interest	Total
2024	\$ 61,497	\$ 2,901	\$ 64,398
2025	63,571	1,037	64,608
Total	<u>\$ 125,068</u>	<u>\$ 3,938</u>	<u>\$ 129,006</u>

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 8 - LONG-TERM DEBT - (Continued)

Years	Business-Type Activities			
	Electric Utility - Notes Payable		Sewer Utility - Notes Payable	
	Principal	Total	Principal	Total
2024	\$ 201,681	\$ 201,681	\$ -	\$ -
2025	201,681	201,681	-	-
2026	201,681	201,681	-	-
2027	100,840	100,840	-	-
2028	42,017	42,017	88,571	88,571
Total	\$ 747,900	\$ 747,900	\$ 88,571	\$ 88,571

Subscription-Based Information Technology Arrangements

Debt Book Lease - On June 1, 2023, the City entered into a 31 month subscription for the use of Debt Book. An initial subscription liability was recorded in the amount of \$24,321. As of June 30, 2023, the value of the subscription liability is \$17,271. The City is required to make annual fixed payments of \$7,050. The subscription has an interest rate of 2.36%. The value of the right to use asset as of June 30, 2023 of \$24,321 with accumulated amortization of \$785.

Microsoft Azure Lease - On November 7, 2022, the City entered into a 36 month subscription for the use of Microsoft Azure ASP.Net. An initial subscription liability was recorded in the amount of \$3,044. As of June 30, 2023, the value of the subscription liability is \$3,044. The City is required to make monthly fixed payments of \$300. The subscription has an interest rate of 3.23%. The value of the right to use asset as of June 30, 2023 of \$3,044 with accumulated amortization of \$660. The City has 1 extension option(s), each for 12 months.

Brightly Inspection Lease - On July 1, 2022, the City entered into a 72 month subscription for the use of Brightly Inspection. An initial subscription liability was recorded in the amount of \$81,619. As of June 30, 2023, the value of the subscription liability is \$68,827. The City is required to make annual fixed payments of \$14,457. The subscription has an interest rate of 3.33%. The value of the right to use asset as of June 30, 2023 of \$103,109 with accumulated amortization of \$16,949.

Brightly Fleet Management Lease - On December 1, 2022, the City entered into a 31 month subscription for the use of Brightly Fleet Management. An initial subscription liability was recorded in the amount of \$13,180. As of June 30, 2023, the value of the subscription liability is \$5,811. The City is required to make annual fixed payments of \$6,000. The subscription has an interest rate of 3.24%. The value of the right to use asset as of June 30, 2023 of \$18,911 with accumulated amortization of \$4,270.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 8 - LONG-TERM DEBT - (Continued)

Fiscal Year	Business-Type Activities		
	Principal Payments	Interest Payments	Total Payments
2024	\$ 7,227	\$ 371	\$ 7,598
2025	10,046	444	10,490
2026	1,488	12	1,500
	<u>\$ 18,761</u>	<u>\$ 827</u>	<u>\$ 19,588</u>

Fiscal Year	Governmental Activities		
	Principal Payments	Interest Payments	Total Payments
2024	\$ 6,526	\$ 225	\$ 6,751
2025	12,717	2,599	15,316
2026	12,993	1,897	14,890
2027	13,873	1,464	15,337
2028	14,795	1,002	15,797
2029	15,288	509	15,797
	<u>\$ 76,192</u>	<u>\$ 7,696</u>	<u>\$ 83,888</u>

Changes in Long-Term Liabilities

Long-term liability activity for the year ended June 30, 2023, was as follows:

	Beginning Balance	Additions	Reductions	Ending Balance	Due Within One Year
Primary Government:					
Governmental Activities:					
Bonds Payable:					
General Obligation	\$ 12,310,000	\$ -	\$ 865,000	\$ 11,445,000	\$ 880,000
Revenue Bonds	1,574,038	-	64,144	1,509,894	-
Notes Payable - Direct Borrowing	-	170,000	44,932	125,068	61,497
IT Subscriptions	-	96,988	20,796	76,192	6,526
Compensated Absences	332,935	345,445	332,935	345,445	191,126
Governmental Activity					
Long-Term Liabilities:	<u>14,216,973</u>	<u>612,433</u>	<u>1,327,807</u>	<u>13,501,599</u>	<u>1,139,149</u>
Business-Type Activities:					
Bonds Payable:					
Revenue Bonds	16,980,000	-	845,000	16,135,000	870,000
Notes Payable - Direct Borrowing	949,580	88,571	201,680	836,471	201,681
IT Subscriptions	-	25,177	6,416	18,761	7,227
Compensated Absences	<u>274,072</u>	<u>311,023</u>	<u>274,072</u>	<u>311,023</u>	<u>168,584</u>
Business-Type Activity					
Long-Term Liabilities:	<u>\$ 18,203,652</u>	<u>\$ 424,771</u>	<u>\$ 1,327,168</u>	<u>\$ 17,301,255</u>	<u>\$1,247,492</u>

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 9 - TRANSFERS

The following is a summary of transfers between funds:

	General	Debt Service	Annual Street Maintenance	Brewer Creek Estates	Sewer	Non-Major	Total Transfer Out
General	\$ -	\$ -	\$ 135,928	\$ -	\$ -	\$ 31,522	\$ 167,450
Annual Street Maintenance	14,319	-	-	-	1,750	-	16,069
Electric	693,411	-	-	-	-	1,139	694,550
Sewer	114,721	-	235,957	-	-	10,068	360,746
Water	114,254	-	327,959	-	-	3,926	446,139
Non-Major	-	240,000	924,302	11,326	-	614,655	1,790,283
Total Transfer In	\$ 936,705	\$ 240,000	\$ 1,624,146	\$ 11,326	\$ 1,750	\$ 661,310	\$ 3,475,237

Generally, transfers are used to (1) move revenues from the fund that collects them to the fund that the requires to expend them, (2) move receipts restricted to debt service from the funds collecting the receipts to the debt service fund, and (3) use unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations.

Note 10- PENSION PLAN

Pension Plans

	IPERS	MFPRSI	Total
Pension liability	\$ 1,539,606	\$ 1,821,510	\$ 3,361,116
Deferred Outflows of Resources Related to Pensions	487,877	567,601	1,055,478
Deferred Inflows of Resources Related to Pensions	239,655	55,087	294,742
Pension Expense	\$ 9,469	\$ 172,207	\$ 181,676

Iowa Public Employees Retirement System

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 P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

IPERS benefits are established under Iowa Code chapter 97B and the administrative rules thereunder. Chapter 97B and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits

A Regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, 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

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

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, except members with service before June 30, 2012 will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

Protection occupation members may retire at normal retirement age which is generally at age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment.

The formula used to calculate a protection occupation members' monthly IPERS benefit includes:

- 60% of average salary after completion of 22 years of service, plus an additional 1.5% of average salary for years of service greater than 22 but not more than 30 years of service.
- The member's highest three-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% 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% 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

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

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

Funding Policy requires that the actuarial contribution rate be determined using the “entry age normal” actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30 year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2023, pursuant to the required rate, Regular members contributed 6.29 percent of covered payroll and the City contributed 9.44 percent of covered payroll, for a total rate of 15.73 percent. Protective occupation members contributed 6.21 percent of covered payroll and the City contributed 9.31 percent of covered payroll for a total rate of 15.52 percent.

The City's total contributions to IPERS for the year ended June 30, 2023 were \$350,189.

Net Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the City reported a liability of \$1,539,606 for its proportionate share of the net pension liability (asset). The net pension liability (asset) was measured as of June 30, 2022, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability (asset) 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 .041 percent, which was an increase of .033845 percent from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City recognized pension expense of \$9,469. 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	\$ 73,012	\$ 21,281
Changes of assumptions	1,318	2,643
Net difference between projected and actual earnings on pension plan investments	-	168,904
Changes in proportion and differences between City contributions and proportionate share of contributions	63,358	46,827
City contributions subsequent to the measurement date	350,189	-
Total	<u>\$ 487,877</u>	<u>\$ 239,655</u>

\$350,189 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:

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

Year Ending June 30,	
2024	\$ (124,512)
2025	(105,130)
2026	(212,898)
2027	338,594
2028	1,979
	<u>\$ (101,967)</u>

There were no non-employer contributing entities to IPERS.

Actuarial assumptions – The total pension liability (asset) 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
Salary Increases (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 per annum, compounded annually, net of pension plan investment expense, and including inflation.
Wage Growth (effective June 30, 2017)	3.25 percent per annum based on 2.60 percent inflation and 0.65 percent real wage inflation.

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

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

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

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

Asset Class	Target Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	3.57%
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core plus fixed income	20.0	1.66
Public credit	4.0	3.77
Cash	1.0	0.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	8.0	3.63
Total	100%	

Discount rate – The discount rate used to measure the total pension liability (asset) was 7.00 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 IPERS' 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 IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability (asset).

Sensitivity of the City's proportionate share of the net pension liability (asset) to changes in the discount rate - The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0 percent, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1 percentage point lower (6.00 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 (asset)	\$ 2,897,589	\$ 1,539,606	\$ 342,937

Pension plan fiduciary net position – Detailed information about IPERS' fiduciary net position is available in the separately issued financial report which is available on IPERS' website at www.ipers.org.

Payables to IPERS – All legally required City contributions and legally required employee contributions which had been withheld from employee wages were remitted by the City to IPERS by June 30, 2023.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of Webster 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. Members who perform more than 22 years of service receive an additional 2% of the member's average final compensation for each additional year of service, up to a maximum of 8 years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50 percent surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. When electing to participate in DROP the member signs a contract indicating the member will retire at the end of the selected DROP period. During the DROP period the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

Disability and Death Benefits - Disability benefits may be either accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60 percent of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50 percent of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

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% 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% 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% 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 annually in accordance with Chapter 411.6 of the Code of Iowa which provides a standard formula for the increases.

The surviving spouse or dependents of an active member who dies due to a traumatic personal injury incurred in the line of duty receives a \$100,000 lump-sum payment.

Contributions - Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2023.

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

The City's contributions to MFPRSI for the year ended June 30, 2023 was \$257,755.

If approved by the state legislature, state appropriation may further reduce the employer's contribution rate, but not below the minimum statutory contribution rate of 17.00% of earnable compensation. The State of Iowa therefore is considered to be a non-employer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans.

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

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 \$1,821,510 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 .324% which was an increase of .013% from its proportions measured as of June 30, 2021.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

For the year ended June 30, 2023, the City recognized pension expense of \$172,207. 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	\$ 113,112	\$ 2,342
Changes of assumptions	5,110	-
Net difference between projected and actual earnings on pension plan investments	-	21,582
Changes in proportion and differences between City contributions and proportionate share of contributions	191,624	31,163
City contributions subsequent to the measurement date	257,755	-
Total	<u>\$ 567,601</u>	<u>\$ 55,087</u>

\$257,755 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 Ending June 30,	
2024	\$ 41,556
2025	8,430
2026	(77,604)
2027	274,112
2028	8,265
	<u>\$ 254,759</u>

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

Rate of Inflation	3.00 percent
Salary increases	3.75 to 15.11 percent, including inflation
Investment rate of return	7.50 percent, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2023 valuation were based on the results of an actuarial experience study for the period from July 1, 2010 to June 30, 2020.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

Mortality rates were based on the RP-2014 Blue Collar Combined Healthy Mortality Table with males set-forward zero years, females set-forward two years and disabled individuals set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

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

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

Discount Rate - The discount rate used to measure the total pension liability was 7.5%. 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 MFPRSI'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 MFPRSI's 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.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 10- PENSION PLAN - (Continued)

	1% Decrease 6.5%	Discount Rate 7.5%	1% Increase 8.5%
City's proportionate share of the net Pension liability	\$3,296,594	\$1,821,510	\$599,383

Pension Plan Fiduciary Net Position - Detailed information about the MFPRSI'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 – All legally required City contributions and legally required employee contributions which had been withheld from employee wages were remitted by the City to MFPRSI by June 30, 2023.

Note 11- EMPLOYEE VISION AND DENTAL PLAN

The City of Webster City Medical/Flex Insurance Fund was established to account for the City's medical and flex benefit plan. The City has entered into an administrative services agreements with Employee Benefits System, to administer the employee dental and vision benefit plans. The agreements are subject to automatic renewal provisions.

Monthly payments of service fees and plan contributions to the City of Webster City Medical/Flex Insurance Fund are recorded as disbursements in the operating funds. Under an administrative services agreement, monthly payments of service fees and claims processed were paid to Wellmark Blue Cross and Blue Shield from the Internal Service Fund, Medical/Flex Insurance Account.

For vision claims, the claims are limited to specified services outlined in the vision plan and the uninsured risk of loss is minimal per employee. For dental claims, the uninsured risk of loss is \$1,000 for a policy year per employee. The City has not purchased additional commercial insurance since claims are limited to the amounts specified in the plan.

All funds of the City participate in the vision and dental plan. Amounts payable to the medical/flex insurance fund are based on actual claims incurred in prior years.

A liability for a claim is established if information indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss is reasonably estimable. Liabilities include an amount for claims that have been incurred but not reported. The City does not allocate overhead costs or other non-incremental costs to the claims liability.

Claims Liability

	Current Year
Unpaid claims, beginning of fiscal year	\$ 25,000
Current year claims and changes in estimates	241,207
Claim payments	(237,207)
Unpaid claims, end of fiscal year	<u>\$ 29,000</u>

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 12 - DEFICIT FUND EQUITY

The City has seven funds with deficit equity balances at June 30, 2023. The City intends to finance these deficits from various resources including; TIF Receipts, fund transfers, and note payments.

The individual fund deficits were as follows:

Major – Brewer Creek Estates	\$2,444,530
Nonmajor – Urban Renewal Southeast TIF	20,998
Nonmajor – Urban Renewal SW Watermain	4,559
Nonmajor – Webster City Federal TIF	6,461
Nonmajor – Van Diest TIF	2,500
Nonmajor – Second Street Reconstruction.....	482,862
Internal Service.....	\$ 148,072

Note 13- RISK MANAGEMENT

The City is exposed to various risks of loss related to torts; theft of, damage to, or destruction of assets; errors and omissions; workers compensation; and health care of its employees. All of these risks, with the exception of vision and dental care, are covered through the purchase of commercial insurance, with minimal deductibles. Settled claims have not exceeded the commercial coverage in any of the past three years. There were no significant reductions in coverage compared to the prior year.

Note 14- COMMITMENTS

As of June 30, 2023, the City had entered into several construction contracts totaling approximately \$7,803,240 of which approximately \$6,676,242 has been expended to date. The remaining \$1,126,998 will be paid as work progresses.

Note 15 - CONTINGENCY

From time to time, the City is party to various pending claims and legal proceedings. Although the outcome of such matters cannot be forecasted with certainty, it is the opinion of the management and the City attorney that the likelihood is remote that any such claims or proceedings will have a material adverse effect on the City's financial position or results of operations.

The City has received federal grants for specific purposes that are subject to review and audit by the grantor agencies. Such audits could lead to requests for reimbursements to the grantor agency for expenditures disallowed under terms of the grants. Management believes such disallowances, if any, would be immaterial.

The City of Webster City has entered into several development agreements with developers.

The developers are constructing industrial/commercial facilities on property located in the City. Chapter 403 of the Code of Iowa authorizes cities to establish urban renewal areas and to undertake economic development projects. In recognition of the developers' commitment, the City agreed to make economic tax rebate payments to the developer during the term of the agreements in amounts which represent the property taxes paid with respect to the project by the developers in that fiscal year, minus the amount of debt service taxes levied by taxing jurisdictions, provided, however, that the total rebate payments during the term of the agreement do not exceed the

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 15 - CONTINGENCY (Continued)

maximum amounts listed.

The agreement assumes that the full taxable value of the project will go on the property tax rolls as of the dates listed below. All tax rebate payments will be made on December 1, and June 1 beginning the year after the initial incremental taxable value is placed on the property tax roll. The tax rebate payments shall not constitute general obligation of the City, but shall be paid solely and only from incremental property taxes received by the City from the Hamilton County Treasurer which are attributable to each individual project.

The tax rebate payments to the developer are subject to the following conditions:

1. Timely payment of property taxes by the developer when due and submission to the City of a receipt or cancelled check as evidence of each tax payment. Residential developers are not required to submit receipts.
2. Submission of documentation satisfactory to the City, at least one week prior to each December 1 and June 1 payment date, that that project is being used as a commercial facility.

Note 16 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description – The City operates a single-employer health benefit plan which provides medical / prescription drug benefits for employees, retirees and their dependents. 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.

OPEB Benefits – Individuals who are employed by City of Webster 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 dental 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, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Active employees	<u>66</u>
Total	<u>66</u>

Total OPEB Liability – The City's total OPEB liability of \$160,448 was measured as of July 1, 2022 and was determined by an actuarial valuation date of July 1, 2022.

Actuarial Assumptions – The total OPEB liability in the June 30, 2023 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurements.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 16 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (Continued)

Rate of inflation (effective July 1, 2022)	2.60% per annum
Rates of salary increase (effective July 1, 2022)	3.25% per year, annum, including inflation
Discount rate (effective July 1, 2022)	4.09% compounded annually, including inflation
Healthcare cost trend rate (effective July 1, 2022)	7.50% initial rate decreasing by .50% annually to an ultimate rate of 4.50%

Discount Rate – The discount rate used to measure the total OPEB liability was 4.09% which reflects The Bond Buyer index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the SOA Public Plan 2010 tables. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

Changes in Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability beginning of year	\$ 166,244
Changes for the year:	
Service cost	18,182
Interest	4,038
Differences between expected and actual experiences	(6,172)
Changes in assumptions	(21,844)
Benefit payments	-
Net changes	<u>(5,796)</u>
Total OPEB liability end of year	<u>\$ 160,448</u>

Changes of assumptions reflect a change in the discount rate from 2.19% in fiscal year 2022 to 4.09% in fiscal year 2023.

Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.09%) or 1% higher (5.09%) than the current discount rate.

	1% Decrease (3.09%)	Discount Rate (4.09%)	1% Increase (5.09%)
Total OPEB Liability	\$ 171,867	\$ 160,448	\$ 149,355

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 16 - OTHER POSTEMPLOYMENT BENEFITS (OPEB) – (Continued)

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 a healthcare cost trend rate that is 1% lower (6.50%) or 1% higher (8.50%) than the current healthcare cost trend rate.

	1% Decrease (6.50%)	Healthcare Cost Trend Rate (7.50%)	1% Increase (8.50%)
Total OPEB Liability	\$ 139,325	\$ 160,448	\$ 185,703

OPEB Expense and Deferred Outflows/Inflows of Resources Related to OPEB – For the year ended June 30, 2023, the City recognized OPEB expense of \$11,091. At June 30, 2023, the City reported deferred outflows and inflows of resources related to OPEB from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	\$ 4,773	\$ (66,796)
Changes of assumptions	13,230	(26,392)
Contributions subsequent to measurement date	2,879	-
Total	\$ 20,882	\$ (93,188)

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

Year ending June 30,	Amount
2024	\$ (11,130)
2025	(11,130)
2026	(11,130)
2027	(11,130)
2028	(12,030)
Thereafter	(18,635)
Total	\$ (75,185)

Note 17 - NOTES RECEIVABLE

In May 2012, the City loaned Corn Belt Energy \$5,000,000 for system upgrades that are not City assets out of the Electric fund. This was done in conjunction with the issuance of the 2012A Electric Revenue Bonds which was refunded by 2019 Electric Revenue Bonds and will be repaid starting in fiscal year 2032. Corn Belt Energy is reimbursing the City for all principal and interest related to the 2019 Electric Revenue Bonds.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 17 - NOTES RECEIVABLE (Continued)

The Electric fund has multiple loans to various entities for economic development. The related note receivable balance as of June 30, 2023 was \$914,315.

The governmental activities has multiple loans to various entities for community betterment and economic development. The related note receivable balance as of June 30, 2023 was \$152,882.

Note 18 - TAX ABATEMENTS

Governmental Accounting Standards Board Statement No. 77 defines tax abatements as a reduction in tax revenues that results from an agreement between one or more governments and an individual or entity in which (a) one or more governments promise to forgo tax revenues to which they are otherwise entitled and (b) the individual or entity promises to take a specific action after the agreement has been entered into that contributes to economic development or otherwise benefits the governments or the citizens of those governments.

City Tax Abatements

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or to pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements.

For the year ended June 30, 2023, the City abated \$179,075 of property tax under the urban renewal and economic development projects.

Note 19 - DEVELOPMENT AGREEMENTS

The City entered into various development agreements for construction of commercial buildings and land development. The City agreed to pay the developers an amount not to exceed \$2,478,000 subject to annual appropriation by the City Council. The agreements require semi-annual payments, provided the developer follows the terms of the agreement. During the year ended June 30, 2023, the City rebated \$178,456 of incremental property tax to the developers. At June 30, 2023, the remaining balance to be paid on the agreements was \$1,246,194.

Note 20 - ACCOUNTING CHANGE

Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs), was implemented during fiscal year 2023. The new requirements require the reporting of certain right-to-use subscription-based IT arrangements and liabilities which were previously not reported. The result of these changes had no effect on the beginning net position.

CITY OF WEBSTER CITY, IOWA
Notes to Financial Statements
June 30, 2023

Note 21 - SUBSEQUENT EVENTS

On August 18, 2023, the city received proceeds of \$181,756 of SRF Revenue loan funds for planning and design for the Wastewater Treatment Plant Facility.

CITY OF WEBSTER CITY, IOWA
BUDGETARY COMPARISON SCHEDULE OF REVENUES, EXPENDITURES, AND CHANGES IN
FUND BALANCES - BUDGET AND ACTUAL
Governmental Funds and Proprietary Funds
For the Year Ended June 30, 2023

	Governmental Funds Actual	Proprietary Funds Actual
Receipts:		
Taxes	\$ 4,926,057	\$ -
Licenses and Permits	149,091	-
Intergovernmental Revenue	2,514,132	-
Charges for Services	514,751	16,892,091
Revenue from Use of Property	317,084	-
Miscellaneous	464,944	2,936,176
Total receipts	<u>8,886,059</u>	<u>19,828,267</u>
Disbursements:		
Public Safety	2,898,190	-
Public Works	1,792,892	-
Health and Social Services	13,874	-
Culture and Recreation	1,632,455	-
Community and Economic Development	547,978	-
General Government	316,977	-
Capital Projects	1,742,430	-
Debt Service	1,248,833	-
Business-Type Activities	-	16,313,413
Total disbursements	<u>10,193,629</u>	<u>16,313,413</u>
Excess (deficiency) of receipts over disbursements	<u>(1,307,570)</u>	<u>3,514,854</u>
Other financing sources (uses):		
Proceeds from Debt Issuance	266,988	-
Proceeds from Sale of Asset	97,280	-
Contributed Capital Revenue	-	691,184
Transfers In	3,473,487	1,750
Transfers Out	<u>(1,973,802)</u>	<u>(1,501,435)</u>
Total other financing sources (uses)	<u>1,863,953</u>	<u>(808,501)</u>
Net Change in Balances	556,383	2,706,353
Balances - beginning of year	10,443,557	43,590,075
Balances - end of year	<u>\$ 10,999,940</u>	<u>\$ 46,296,428</u>

Total Actual	Budgeted Amounts		Final to Actual Variance
	Original	Final	
\$ 4,926,057	\$ 5,859,358	\$ 5,528,547	\$ (602,490)
149,091	123,830	123,830	25,261
2,514,132	1,276,768	1,276,768	1,237,364
17,406,842	18,364,782	18,018,420	(611,578)
317,084	920,131	920,131	(603,047)
3,401,120	1,702,160	1,446,480	1,954,640
<u>28,714,326</u>	<u>28,247,029</u>	<u>27,314,176</u>	<u>1,400,150</u>
2,898,190	2,988,186	2,997,057	98,867
1,792,892	1,809,531	2,090,765	297,873
13,874	48,274	48,274	34,400
1,632,455	1,285,924	1,436,883	(195,572)
547,978	666,348	666,348	118,370
316,977	428,990	469,407	152,430
1,742,430	2,148,721	2,612,306	869,876
1,248,833	1,238,285	1,238,285	(10,548)
16,313,413	47,344,062	48,580,726	32,267,313
<u>26,507,042</u>	<u>57,958,321</u>	<u>60,140,051</u>	<u>33,633,009</u>
<u>2,207,284</u>	<u>(29,711,292)</u>	<u>(32,825,875)</u>	<u>35,033,159</u>
266,988	25,030,000	-	266,988
97,280	-	-	97,280
691,184	-	-	691,184
3,475,237	10,244,018	10,244,018	(6,768,781)
<u>(3,475,237)</u>	<u>(10,244,018)</u>	<u>(10,244,018)</u>	<u>6,768,781</u>
<u>1,055,452</u>	<u>25,030,000</u>	<u>-</u>	<u>1,055,452</u>
3,262,736	(4,681,292)	(32,825,875)	36,088,611
54,033,632	-	-	-
<u>\$ 57,296,368</u>	<u>\$ (4,681,292)</u>	<u>\$ (32,825,875)</u>	<u>\$ -</u>

CITY OF WEBSTER CITY, IOWA
Notes to Required Supplementary Information – Budgetary Reporting
June 30, 2023

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

In accordance with the Code of Iowa, the City Council annually adopts a budget prepared on the modified accrual basis of accounting for all funds except the Internal Service Funds, and appropriates the amount deemed necessary for each of the different City offices and departments. The budgets may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the budget and appropriations lapse at year end. The budget was amended once during the year.

Formal and legal budgetary control is based upon 9 major classes of expenditures known as functions, not by fund. These 9 functions are: public safety, public works, community and economic development, health and social services, culture and recreation, general government, debt service, capital projects, and business-type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, and the 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. Legal budgetary control is also based upon the appropriation to each office or department. During the year, two budget amendments increased budgeted disbursements by \$2,181,730 and decreased budgeted revenues by \$25,962,853. The budget amendment is reflected in the final budgeted amounts

During the fiscal year ended June 30, 2023, disbursements exceeded the amount budgeted in the culture and recreation and debt service functions.

CITY OF WEBSTER CITY, IOWA
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF
THE NET PENSION LIABILITY(ASSET)
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM LAST NINE YEARS*
(IN THOUSANDS)
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

	2023	2022	2021	2020	2019
City's proportion of the net pension liability (asset)	.04075%	.006905%	.039985%	.039774%	.036903%
City's proportionate share of the net pension liability (asset)	\$ 1,540	\$ 24	\$ 2,809	\$ 2,303	\$ 2,335
City's covered payroll	\$ 3,392	\$ 3,243	\$ 3,198	\$ 3,049	\$ 2,790
City's proportionate share of the net pension liability as a percentage of its covered payroll	45.40%	0.74%	87.84%	75.53%	83.69%
Plan fiduciary net position as a percentage of the total pension liability (asset)	91.40%	100.81%	82.90%	85.45%	83.62%
	2018	2017	2016	2015	
City's proportion of the net pension liability (asset)	.035507%	.035876%	.036600%	.038060%	
City's proportionate share of the net pension liability (asset)	\$ 2,365	\$ 2,257	\$ 1,808	\$ 1,509	
City's covered payroll	\$ 2,666	\$ 2,595	\$ 2,559	\$ 2,553	
City's proportionate share of the net pension liability as a percentage of its covered payroll	88.71%	86.97%	70.65%	59.11%	
Plan fiduciary net position as a percentage of the total pension liability (asset)	82.21%	81.82%	85.19%	87.61%	

*The amounts presented for each fiscal year were determined as of June 30.

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

See accompanying independent auditors' report

CITY OF WEBSTER CITY, IOWA
SCHEDULE OF THE CITY'S RETIREMENT SYSTEM
LAST TEN YEARS (IN THOUSANDS)
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 350	\$ 316	\$ 305	\$ 302	\$ 288
Contributions in relation to the statutorily required contribution	(350)	(316)	(305)	(302)	(288)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 3,717	\$ 3,392	\$ 3,243	\$ 3,198	\$ 3,049
Contributions as a percentage of covered payroll	9.42%	9.32%	9.40%	9.44%	9.44%

	2018	2017	2016	2015	2014
Statutorily required contribution	\$ 250	\$ 238	\$ 232	\$ 230	\$ 225
Contributions in relation to the statutorily required contribution	(250)	(238)	(232)	(230)	(225)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 2,790	\$ 2,666	\$ 2,595	\$ 2,559	\$ 2,553
Contributions as a percentage of covered payroll	8.96%	8.93%	8.94%	8.98%	8.77%

See accompanying independent auditors' report

**CITY OF WEBSTER CITY, IOWA
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION
PENSION LIABILITY (ASSET)
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

Changes of Benefit Terms:

There are no significant changes in benefit terms.

Changes of Assumptions:

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

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

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

- Changed mortality assumptions to the RP-2014 mortality tables with mortality improvements modeled using Scale MP-2017
- Adjusted retirement rates.
- Lowered disability rates.
- Adjusted the probability of a vested Regular member electing to receive a deferred benefit.
- Adjusted the merit component of the salary increase assumption.

The 2017 valuation implemented the following refinements as a result of an experience study dated March 24, 2017:

- Decreased the inflation assumption from 3.00% to 2.60%.
- Decreased the assumed rate of interest on member accounts from 3.75% to 3.50% per year.
- Decreased the discount rate from 7.50% to 7.00%.
- Decreased the wage growth assumption from 4.00% to 3.25%.
- Decreased the payroll growth assumption from 4.00% to 3.25%.

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

- Decreased the inflation assumption from 3.25 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 WEBSTER CITY, IOWA
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA
LAST NINE YEARS* (IN THOUSANDS)
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023

	2023	2022	2021	2020	2019
City's proportion of the net pension liability	.32436%	.31095%	.27856%	.28529%	.29300%
City's proportionate share of the net pension liability	\$ 1,822	\$ 698	\$ 2,222	\$ 1,871	\$ 1,742
City's covered payroll	\$ 1,096	\$ 1,010	\$ 885	\$ 864	\$ 850
City's proportionate share of the net pension liability as a percentage of its covered payroll	66%	69%	251%	217%	205%
Plan fiduciary net position as a percentage of the total pension liability	85%	94%	76%	80%	81%

	2018	2017	2016	2015
City's proportion of the net pension liability	.30700%	.31197%	.28126%	.31191%
City's proportionate share of the net pension liability	\$ 1,800	\$ 1,951	\$ 1,321	\$ 1,131
City's covered payroll	\$ 869	\$ 845	\$ 737	\$ 797
City's proportionate share of the net pension liability as a percentage of its covered payroll	207%	231%	179%	142%
Plan fiduciary net position as a percentage of the total pension liability	81%	78%	83%	86%

*The amounts presented for each fiscal year were determined as of June 30.

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.

**CITY OF WEBSTER CITY, IOWA
SCHEDULE OF CITY CONTRIBUTIONS
MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA
LAST TEN YEARS (IN THOUSANDS)
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

	2023	2022	2021	2020	2019
Statutorily required contribution	\$ 258	\$ 287	\$ 351	\$ 216	\$ 225
Contributions in relation to the statutorily required contribution	(258)	(287)	(351)	(216)	(225)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 1,078	\$ 1,096	\$ 1,010	\$ 885	\$ 864
Contributions as a percentage of covered payroll	23.93%	26.19%	34.75%	24.41%	26.04%

	2018	2017	2016	2015	2014
Statutorily required contribution	\$ 218	\$ 225	\$ 235	\$ 244	\$ 240
Contributions in relation to the statutorily required contribution	(218)	(225)	(235)	(244)	(240)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 850	\$ 869	\$ 845	\$ 737	\$ 797
Contributions as a percentage of covered payroll	25.68%	25.92%	27.77%	30.41%	30.12%

See accompanying independent auditors' report

CITY OF WEBSTER CITY
NOTES TO REQUIRED SUPPLEMENTARY INFORMATION - PENSION LIABILITY
YEAR ENDED JUNE 30, 2023

Changes of Benefit Terms:

There were no significant changes of benefit terms.

Changes of Assumptions:

The 2018 valuation changed postretirement mortality rates were based o the RP-2014 Blue Collar Healthy Annuitant Table with males set-forward zero years, females set-forward two years and disabled individuals set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB beginning in 2017.

The 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 WEBSTER CITY, IOWA
SCHEDULE OF CHANGES IN THE CITY'S
TOTAL OPEB LIABILITY, RELATED RATIOS AND NOTES
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

	2023	2022	2021	2020	2019
Service Cost	\$ 18,182	\$ 14,629	\$ 13,424	\$ 14,687	\$ 16,729
Interest Cost	4,039	4,403	5,228	7,211	6,909
Difference between expected and actual experiences	(6,172)	(13,224)	(10,777)	(51,199)	(24,799)
Changes in assumptions	(21,845)	9,534	8,003	(6,394)	(3,458)
Benefit payments	-	-	(923)	-	-
Net change in total OPEB liability	(5,796)	15,342	14,954	(35,695)	(4,619)
Total OPEB liability beginning of year	166,244	150,902	135,947	171,642	176,261
Total OPEB liability end of year	<u>\$ 160,448</u>	<u>\$ 166,244</u>	<u>\$ 150,902</u>	<u>\$ 135,947</u>	<u>\$ 171,642</u>
Covered-employee payroll	\$ 4,834,630	\$ 4,033,956	\$ 4,505,464	\$ 3,631,342	\$ 3,995,583
Total OPEB liability as a percentage of covered-employee payroll	3.3%	4.1%	3.3%	3.7%	4.3%
	<hr/>				
	2018				
Service Cost	\$ 13,109				
Interest Cost	4,776				
Difference between expected and actual experiences	11,937				
Changes in assumptions	(2,912)				
Benefit payments	<u>(2,245)</u>				
Net change in total OPEB liability	<u>24,665</u>				
Total OPEB liability beginning of year	<u>151,596</u>				
Total OPEB liability end of year	<u>\$ 176,261</u>				
Covered-employee payroll	\$ 3,696,412				
Total OPEB liability as a percentage of covered-employee payroll	4.8%				

See accompanying independent auditor's report

**CITY OF WEBSTER CITY, IOWA
SCHEDULE OF CHANGES IN THE CITY'S
TOTAL OPEB LIABILITY, RELATED RATIOS AND NOTES
REQUIRED SUPPLEMENTARY INFORMATION
FOR THE YEAR ENDED JUNE 30, 2023**

Notes to Schedule of Changes in the 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 No. 75.

Changes in benefit terms:

There were no significant changes in benefit terms.

Changes in assumptions:

The 2022 valuation implemented the following refinements as a result of a new actuarial opinion dated June 30, 2022:

- Changed mortality assumptions to the SOA Public Plan 2010 tables.

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

Year ended June 30, 2023	4.09%
Year ended June 30, 2022	2.19%
Year ended June 30, 2021	2.66%
Year ended June 30, 2020	3.51%
Year ended June 30, 2019	3.87%
Year ended June 30, 2018	3.58%
Year ended June 30, 2017	4.00%

Note: GASB No.75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the county will present information for those years for which information is available.

See accompanying independent auditor's report

CITY OF WEBSTER CITY, IOWA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
June 30, 2023

	Special Revenue Funds			
	FICA/ IPERS	Worker's Compensation	Medical/Flex Insurance	Unemployment Compensation
Assets				
Cash and Cash Equivalents	\$ -	\$ -	\$ 25,425	\$ 61
Investments	100,000	140,000	200,000	-
Receivables (Net, where applicable, of allowance for uncollectibles)				
Accounts	-	-	-	-
Taxes	2,861	1,334	8,394	95
Subsequent Year Taxes	282,120	153,141	786,669	18,042
Accrued Interest	719	1,007	1,512	-
Notes Receivable	-	-	-	-
Due from Other Governmental Agencies	-	-	-	-
Inventories	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	385,700	295,482	1,022,000	18,198
Liabilities				
Accounts Payable	-	-	-	-
Accrued Wages	-	-	-	-
Other Accrued Expenses	-	-	-	-
Due to Other Funds	16,217	248	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	16,217	248	-	-
Deferred Inflows of Resources				
Unavailable Revenue - Subsequent Year Property Taxes	282,120	153,141	786,669	18,042
Unavailable Revenue - Other	-	-	-	-
Total Deferred Inflows of Resources	282,120	153,141	786,669	18,042
Fund Balances				
Non-Spendable:				
Inventories	-	-	-	-
Permanent Fund	-	-	-	-
Restricted:				
Specific Tax Levy	87,363	142,093	235,331	156
Streets	-	-	-	-
Capital Projects	-	-	-	-
Economic Development Activities	-	-	-	-
Committed:				
Police Activities	-	-	-	-
Economic Development Activities	-	-	-	-
Community Development Activities	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	87,363	142,093	235,331	156
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 385,700	\$ 295,482	\$ 1,022,000	\$ 18,198

Special Revenue Funds						
Road Use Tax	Police/Fire Retirement	DARE	Police Reserve Fund	Economic Development Loan	WC Comm Rehabilitation Revolving Loan	
\$ 467,332	\$ 43,491	\$ -	\$ 3,611	\$ 65,879	\$ 45,790	
1,563,730	-	-	-	513,730	100,000	
817	-	-	-	16	-	
-	2,690	-	-	-	-	
-	267,582	-	-	-	-	
25,015	-	-	-	597	1,817	
-	-	-	-	33,233	8,649	
87,976	-	-	-	-	-	
43,404	-	-	-	-	-	
1,569	-	-	-	-	-	
2,189,843	313,763	-	3,611	613,455	156,256	
270,130	-	-	-	1,846	-	
9,243	-	-	-	-	-	
595	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
279,968	-	-	-	1,846	-	
-	267,582	-	-	-	-	
25,015	323	-	-	33,545	1,817	
25,015	267,905	-	-	33,545	1,817	
43,404	-	-	-	-	-	
-	-	-	-	-	-	
-	45,858	-	-	-	-	
1,841,456	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	-	-	-	
-	-	-	3,611	-	-	
-	-	-	-	578,064	154,439	
-	-	-	-	-	-	
-	-	-	-	-	-	
1,884,860	45,858	-	3,611	578,064	154,439	
\$ 2,189,843	\$ 313,763	\$ -	\$ 3,611	\$ 613,455	\$ 156,256	

CITY OF WEBSTER CITY, IOWA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
June 30, 2023

	Special Revenue Funds			
	Urban Renewal TIF Gourley	Urban Renewal TIF Riverview	Urban Renewal TIF Hy-Vee	Urban Renewal TIF Brewer Creek
Assets				
Cash and Cash Equivalents	\$ -	\$ -	\$ 3,766	\$ -
Investments	-	-	-	-
Receivables (Net, where applicable, of allowance for uncollectibles)				
Accounts	-	-	-	-
Taxes	-	741	-	-
Subsequent Year Taxes	33,206	12,827	-	18,449
Accrued Interest	-	-	-	-
Notes Receivable	-	-	-	-
Due from Other Governmental Agencies	-	-	-	-
Inventories	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	33,206	13,568	3,766	18,449
Liabilities:				
Accounts Payable	-	-	-	-
Accrued Wages	-	-	-	-
Other Accrued Expenses	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	-	-	-	-
Deferred Inflows of Resources				
Unavailable Revenue - Subsequent Year Property Taxes	33,206	12,827	-	18,449
Unavailable Revenue - Other	-	-	-	-
Total Deferred Inflows of Resources	33,206	12,827	-	18,449
Fund Balances:				
Non-Spendable:				
Inventories	-	-	-	-
Permanent Fund	-	-	-	-
Restricted:				
Specific Tax Levy	-	741	3,766	-
Streets	-	-	-	-
Capital Projects	-	-	-	-
Economic Development Activities	-	-	-	-
Committed:				
Police Activities	-	-	-	-
Economic Development Activities	-	-	-	-
Community Development Activities	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	-	741	3,766	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 33,206	\$ 13,568	\$ 3,766	\$ 18,449

Special Revenue Funds						
SSMID	Urban Renewal TIF Mitchell Machine	USDA Revolving Loan Fund	Urban Renewal TIF Southeast	Urban Renewal TIF SW Watermain	CDBG Housing Rehab	
\$ 42,429	\$ 85	\$ 261,947	\$ -	\$ 2	\$ 17	
-	-	-	-	-	-	-
-	-	-	-	-	-	-
575	-	-	-	-	-	-
28,390	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	111,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
71,394	85	372,947	-	2	17	
20,598	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	20,998	4,561	-	-
-	-	-	-	-	-	-
20,598	-	-	20,998	4,561	-	-
28,390	-	-	-	-	-	-
-	-	111,000	-	-	-	-
28,390	-	111,000	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
22,406	85	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	261,947	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	17
-	-	-	(20,998)	(4,559)	-	-
22,406	85	261,947	(20,998)	(4,559)	17	
\$ 71,394	\$ 85	\$ 372,947	\$ -	\$ 2	\$ 17	

CITY OF WEBSTER CITY, IOWA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
June 30, 2023

	Special Revenue Funds			
	Wilson Brewer Park Depot	Webster City Pride	First State Bank TIF	Infinity TIF
Assets				
Cash and Cash Equivalents	\$ 1,917	\$ 4,252	\$ 16,116	\$ 50,735
Investments	-	-	-	-
Receivables (Net, where applicable, of allowance for uncollectibles)				
Accounts	-	-	-	-
Taxes	-	-	-	-
Subsequent Year Taxes	-	-	35,000	-
Accrued Interest	-	-	-	-
Notes Receivable	-	-	-	-
Due from Other Governmental Agencies	-	-	-	-
Inventories	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	<u>1,917</u>	<u>4,252</u>	<u>51,116</u>	<u>50,735</u>
Liabilities:				
Accounts Payable	-	-	-	-
Accrued Wages	-	-	-	-
Other Accrued Expenses	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	-	-	-	-
Total Liabilities	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Deferred Inflows of Resources				
Unavailable Revenue - Subsequent Year Property Taxes	-	-	35,000	-
Unavailable Revenue - Other	-	-	-	-
Total Deferred Inflows of Resources	<u>-</u>	<u>-</u>	<u>35,000</u>	<u>-</u>
Fund Balances:				
Non-Spendable:				
Inventories	-	-	-	-
Permanent Fund	-	-	-	-
Restricted:				
Specific Tax Levy	-	-	16,116	50,735
Streets	-	-	-	-
Capital Projects	-	-	-	-
Economic Development Activities	-	-	-	-
Committed:				
Police Activities	-	-	-	-
Economic Development Activities	-	-	-	-
Community Development Activities	1,917	4,252	-	-
Unassigned	-	-	-	-
Total Fund Balances	<u>1,917</u>	<u>4,252</u>	<u>16,116</u>	<u>50,735</u>
Total Liabilities, Deferred Inflows of Resources and Fund Balances	<u>\$ 1,917</u>	<u>\$ 4,252</u>	<u>\$ 51,116</u>	<u>\$ 50,735</u>

Special Revenue Funds					
Webster City Federal TIF	Van Diest Medical Center TIF	TIF Town & Country	TIF Fareway	TIF Funds Funds	
\$ 10,042	\$ -	\$ 15,156	\$ 8,677	\$ 91,676	
-	-	-	-	-	
-	-	-	-	-	
65,000	-	-	8,000	74,229	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
75,042	-	15,156	16,677	165,905	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
16,503	2,500	-	-	-	
-	-	-	-	-	
16,503	2,500	-	-	-	
65,000	-	-	8,000	74,229	
-	-	-	-	-	
65,000	-	-	8,000	74,229	
-	-	-	-	-	
-	-	-	-	-	
-	-	15,156	8,677	91,676	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
(6,461)	(2,500)	-	-	-	
(6,461)	(2,500)	15,156	8,677	91,676	
\$ 75,042	\$ -	\$ 15,156	\$ 16,677	\$ 165,905	

CITY OF WEBSTER CITY, IOWA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
June 30, 2023

	Special Revenue Funds		
	TIF 3DK	TIF Custom Meats	TIF Tasler's
Assets			
Cash and Cash Equivalents	\$ 15,520	\$ -	\$ -
Investments	-	-	-
Receivables (Net, where applicable, of allowance for uncollectibles)			
Accounts	-	-	1,500
Taxes	-	-	-
Subsequent Year Taxes	12,110	-	-
Accrued Interest	-	-	-
Notes Receivable	-	-	-
Due from Other Governmental Agencies	-	-	-
Inventories	-	-	-
Prepaid Assets			
Total Assets	27,630	-	1,500
Liabilities:			
Accounts Payable	-	-	-
Accrued Wages	-	-	-
Other Accrued Expenses	-	-	-
Due to Other Funds	-	-	1,500
Unearned Revenue	-	-	-
Total Liabilities	-	-	1,500
Deferred Inflows of Resources			
Unavailable Revenue - Subsequent Year Property Taxes	12,110	-	-
Unavailable Revenue - Other	-	-	-
Total Deferred Inflows of Resources	12,110	-	-
Fund Balances:			
Non-Spendable:			
Inventories	-	-	-
Permanent Fund	-	-	-
Restricted:			
Specific Tax Levy	15,520	-	-
Streets	-	-	-
Capital Projects	-	-	-
Economic Development Activities	-	-	-
Committed:			
Police Activities	-	-	-
Economic Development Activities	-	-	-
Community Development Activities	-	-	-
Unassigned	-	-	-
Total Fund Balances	15,520	-	-
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 27,630	\$ -	\$ 1,500

Capital Project Funds				
TIF Ridge Development	Second Street Reconstruction	1999 Sidewalk Improvements	Bridge Project	
\$ 22,964	\$ -	\$ 47,161	\$ 42,734	
-	-	-	-	
-	-	-	-	
42,001	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
64,965	-	47,161	42,734	
-	-	-	6,264	
-	-	-	-	
-	482,862	-	-	
-	-	-	-	
-	482,862	-	6,264	
42,001	-	-	-	
-	-	-	-	
42,001	-	-	-	
-	-	-	-	
-	-	-	-	
22,964	-	-	-	
-	-	-	-	
-	-	47,161	36,470	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	(482,862)	-	-	
22,964	(482,862)	47,161	36,470	
\$ 64,965	\$ -	\$ 47,161	\$ 42,734	

CITY OF WEBSTER CITY, IOWA
COMBINING BALANCE SHEET
Governmental Nonmajor Funds
June 30, 2023

	Capital Project Funds			
	American Rescue Plan	Capital Improvement Reserve	Wilson Brewer	Railroad Crossing Bicentennial
Assets				
Cash and Cash Equivalents	\$ 153,934	\$ 502,855	\$ 5,067	\$ 149
Investments	1,000,000	3,500,000	-	-
Receivables (Net, where applicable, of allowance for uncollectibles)				
Accounts	-	-	-	-
Taxes	-	-	-	-
Subsequent Year Taxes	-	-	-	-
Accrued Interest	23,436	67,595	-	-
Notes Receivable	-	-	-	-
Due from Other Governmental Agencies	-	83,202	-	-
Inventories	-	-	-	-
Prepaid Assets	-	-	-	-
Total Assets	1,177,370	4,153,652	5,067	149
Liabilities:				
Accounts Payable	-	-	3,250	-
Accrued Wages	-	-	-	-
Other Accrued Expenses	-	-	-	-
Due to Other Funds	-	-	-	-
Unearned Revenue	1,170,555	-	-	-
Total Liabilities	1,170,555	-	3,250	-
Deferred Inflows of Resources				
Unavailable Revenue - Subsequent Year Property Taxes	-	-	-	-
Unavailable Revenue - Other	-	67,595	-	-
Total Deferred Inflows of Resources	-	67,595	-	-
Fund Balances:				
Non-Spendable:				
Inventories	-	-	-	-
Permanent Fund	-	-	-	-
Restricted:				
Specific Tax Levy	-	-	-	-
Streets	-	4,086,057	-	-
Capital Projects	6,815	-	-	149
Economic Development Activities	-	-	1,817	-
Committed:				
Police Activities	-	-	-	-
Economic Development Activities	-	-	-	-
Community Development Activities	-	-	-	-
Unassigned	-	-	-	-
Total Fund Balances	6,815	4,086,057	1,817	149
Total Liabilities, Deferred Inflows of Resources and Fund Balances	\$ 1,177,370	\$ 4,153,652	\$ 5,067	\$ 149

Capital Project Funds		Permanent		Total
2020		Perpetual		Governmental
2nd St	E Twin	Care		Nonmajor
Reconstruction	Improvements	Fund		Funds
\$ 234,357	\$ 12,560	\$ 463,839	\$ 2,659,546	
-	-	-	7,117,460	
-	-	760	3,093	
-	-	-	16,690	
-	-	-	1,836,766	
-	-	-	121,698	
-	-	-	152,882	
-	-	-	171,178	
-	-	-	43,404	
-	-	-	1,569	
234,357	12,560	464,599	12,124,286	
173,907	-	-	475,995	
-	-	-	9,243	
-	-	-	595	
-	-	-	545,389	
-	-	-	1,170,555	
173,907	-	-	2,201,777	
-	-	-	1,836,766	
-	-	-	239,295	
-	-	-	2,076,061	
-	-	-	43,404	
-	-	464,599	464,599	
-	-	-	758,643	
-	-	-	5,927,513	
60,450	-	-	151,045	
-	12,560	-	276,324	
-	-	-	3,611	
-	-	-	732,503	
-	-	-	6,186	
-	-	-	(517,380)	
60,450	12,560	464,599	7,846,448	
\$ 234,357	\$ 12,560	\$ 464,599	\$ 12,124,286	

CITY OF WEBSTER CITY, IOWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended June 30, 2023

	Special Revenue Funds			
	FICA/ IPERS	Worker's Compensation	Medical/Flex Insurance	Unemployment Compensation
Revenue:				
Taxes	\$ 261,077	\$ 122,215	\$ 768,368	\$ 8,703
Intergovernmental Revenue	5,295	1,576	16,645	69
Charges for Services	-	-	-	-
Contributions	-	-	-	-
Refunds/Reimbursements	-	-	-	-
Interest	-	-	-	-
Miscellaneous	-	2,529	-	-
Total Revenue	266,372	126,320	785,013	8,772
Expenditures:				
Public Safety	69,509	92,641	385,228	6,615
Public Works	62,845	15,632	117,483	2,043
Culture and Recreation	77,260	18,826	90,539	2,899
Community and Economic Development	-	-	-	-
General Government	43,388	1,074	65,995	1,065
Capital Projects	-	-	-	-
Total Expenditures	253,002	128,173	659,245	12,622
Excess (deficiency) of revenues over expenditures	13,370	(1,853)	125,768	(3,850)
Other financing sources (uses):				
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	8,600
Transfers Out	-	(8,600)	-	-
Total other financing sources (uses)	-	(8,600)	-	8,600
Net Change in Fund Balance	13,370	(10,453)	125,768	4,750
Fund balances (deficits) -beginning of year	73,993	152,546	109,563	(4,594)
Fund balances (deficits) - end of year	\$ 87,363	\$ 142,093	\$ 235,331	\$ 156

Special Revenue Funds					
Road Use Tax	Police/Fire Retirement	DARE	Police Reserve Fund	Economic Development Loan	WC Comm Rehabilitation Revolving Loan
\$ -	\$ 246,483	\$ -	\$ -	\$ -	\$ -
1,081,682	5,016	-	-	-	-
4,093	-	-	-	-	-
-	-	20	-	-	-
-	-	-	-	-	-
23,848	648	-	52	15,117	1,553
162	-	9	-	8,854	168
1,109,785	252,147	29	52	23,971	1,721
-	257,199	440	-	-	-
985,630	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	56,599	-
-	-	-	-	-	-
-	-	-	-	-	-
985,630	257,199	440	-	56,599	-
124,155	(5,052)	(411)	52	(32,628)	1,721
13,180	-	-	-	-	-
538,140	-	293	-	36,189	-
(240,000)	-	-	-	-	-
311,320	-	293	-	36,189	-
435,475	(5,052)	(118)	52	3,561	1,721
1,449,385	50,910	118	3,559	574,503	152,718
\$ 1,884,860	\$ 45,858	\$ -	\$ 3,611	\$ 578,064	\$ 154,439

CITY OF WEBSTER CITY, IOWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended June 30, 2023

	Special Revenue Funds			
	Urban Renewal TIF Gourley	Urban Renewal TIF Riverview	Urban Renewal TIF Hy-Vee	Urban Renewal TIF Brewer Creek
Revenue:				
Taxes	\$ 26,037	\$ 31,849	\$ -	\$ 18,171
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Contributions	-	-	-	-
Refunds/Reimbursements	-	-	-	-
Interest	-	284	9	156
Miscellaneous	-	-	-	-
Total Revenue	26,037	32,133	9	18,327
Expenditures:				
Public Safety	-	-	-	-
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Community and Economic Development	17,101	-	-	-
General Government	-	-	-	-
Capital Projects	-	-	-	-
Total Expenditures	17,101	-	-	-
Excess (deficiency) of revenues over expenditures	8,936	32,133	9	18,327
Other financing sources (uses):				
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	(8,936)	(34,807)	-	(19,061)
Total other financing sources (uses)	(8,936)	(34,807)	-	(19,061)
Net Change in Fund Balance	-	(2,674)	9	(734)
Fund balances (deficits) -beginning of year	-	3,415	3,757	734
Fund balances (deficits) - end of year	\$ -	\$ 741	\$ 3,766	\$ -

Special Revenue Funds						
SSMID	Urban Renewal TIF Mitchell Machine	USDA Revolving Loan Fund	Urban Renewal TIF Southeast	Urban Renewal TIF SW Watermain	CDBG Housing Rehab	
\$ 29,569	\$ -	\$ -	\$ -	\$ -	\$ -	-
1,147	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	36,000	-	-	-	-
-	-	1,197	-	-	-	-
331	-	645	-	-	-	-
31,047	-	37,842	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,068	-	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
28,068	-	-	-	-	-	-
2,979	-	37,842	-	-	-	-
-	-	-	-	-	-	-
2,146	-	-	-	-	-	-
-	-	-	-	-	-	-
2,146	-	-	-	-	-	-
5,125	-	37,842	-	-	-	-
17,281	85	224,105	(20,998)	(4,559)		17
\$ 22,406	\$ 85	\$ 261,947	\$ (20,998)	\$ (4,559)	\$ 17	

CITY OF WEBSTER CITY, IOWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended June 30, 2023

	Special Revenue Funds			
	Wilson Brewer Park Depot	Webster City Pride	First State Bank TIF	Infinity TIF
Revenue:				
Taxes	\$ -	\$ -	\$ 58,402	\$ -
Intergovernmental Revenue	-	-	-	-
Charges for Services	-	-	-	-
Contributions	-	-	-	-
Refunds/Reimbursements	-	-	-	-
Interest	70	-	-	-
Miscellaneous	-	-	-	-
Total Revenue	70	-	58,402	-
Expenditures:				
Public Safety	-	-	-	-
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Community and Economic Development	-	-	56,554	-
General Government	-	-	-	-
Capital Projects	-	-	-	-
Total Expenditures	-	-	56,554	-
Excess (deficiency) of revenues over expenditures	70	-	1,848	-
Other financing sources (uses):				
Issuance of Debt	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	-	-	-
Total other financing sources (uses)	-	-	-	-
Net Change in Fund Balance	70	-	1,848	-
Fund balances (deficits) -beginning of year	1,847	4,252	14,268	50,735
Fund balances (deficits) - end of year	\$ 1,917	\$ 4,252	\$ 16,116	\$ 50,735

Special Revenue Funds					
Webster City Federal TIF	Van Diest Medical Center TIF	TIF Town & Country	TIF Fareway	TIF Funds Funds	
\$ 64,412	\$ -	\$ -	\$ 7,927	\$ 26,755	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	1	-	
64,412	-	-	7,928	26,755	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
53,175	-	-	7,203	24,506	
-	-	-	-	-	
-	-	-	-	-	
53,175	-	-	7,203	24,506	
11,237	-	-	725	2,249	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
-	-	-	-	-	
11,237	-	-	725	2,249	
(17,698)	(2,500)	15,156	7,952	89,427	
\$ (6,461)	\$ (2,500)	\$ 15,156	\$ 8,677	\$ 91,676	

CITY OF WEBSTER CITY, IOWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended June 30, 2023

	Special Revenue Funds		
	TIF 3DK	TIF Custom Meats	TIF Tasler's
Revenue:			
Taxes	\$ 11,892	\$ -	\$ -
Intergovernmental Revenue	-	-	-
Charges for Services	-	-	-
Contributions	-	-	-
Refunds/Reimbursements	-	-	-
Interest	-	-	-
Miscellaneous	-	-	-
Total Revenue	<u>11,892</u>	<u>-</u>	<u>-</u>
Expenditures:			
Public Safety	-	-	-
Public Works	-	-	-
Culture and Recreation	-	-	-
Community and Economic Development	9,641	-	-
General Government	-	-	-
Capital Projects	-	-	-
Total Expenditures	<u>9,641</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over expenditures	<u>2,251</u>	<u>-</u>	<u>-</u>
Other financing sources (uses):			
Issuance of Debt	-	-	-
Transfers In	-	897	-
Transfers Out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>897</u>	<u>-</u>
Net Change in Fund Balance	2,251	897	-
Fund balances (deficits) -beginning of year	<u>13,269</u>	<u>(897)</u>	<u>-</u>
Fund balances (deficits) - end of year	<u>\$ 15,520</u>	<u>\$ -</u>	<u>\$ -</u>

Capital Project Funds				
TIF Ridge Development	Second Street Reconstruction	1999 Sidewalk Improvements	Bridge Project	
\$ 42,718	\$ -	\$ -	\$ -	
-	-	-	-	
-	-	-	-	
-	-	-	-	
-	-	681	-	
-	1	-	-	
42,718	1	681	-	
-	-	-	-	
-	-	-	-	
-	-	-	-	
10,895	-	-	-	
-	-	-	-	
-	-	-	6,264	
10,895	-	-	6,264	
31,823	1	681	(6,264)	
-	-	-	-	
-	32,661	-	-	
(16,437)	-	-	-	
(16,437)	32,661	-	-	
15,386	32,662	681	(6,264)	
7,578	(515,524)	46,480	42,734	
\$ 22,964	\$ (482,862)	\$ 47,161	\$ 36,470	

CITY OF WEBSTER CITY, IOWA
COMBINING STATEMENT OF REVENUES, EXPENDITURES, AND CHANGES IN FUND BALANCES
Governmental Nonmajor Funds
For the Year Ended June 30, 2023

	Capital Project Funds			
	American Rescue Plan	Capital Improvement Reserve	Wilson Brewer	Railroad Crossing Bicentennial
Revenue:				
Taxes	\$ -	\$ -	\$ -	\$ -
Intergovernmental Revenue	-	1,264,744	-	-
Charges for Services	-	-	-	-
Contributions	-	-	28,332	-
Refunds/Reimbursements	-	-	-	-
Interest	6,815	46,480	-	-
Miscellaneous	-	6,270	-	-
Total Revenue	6,815	1,317,494	28,332	-
Expenditures:				
Public Safety	-	-	-	-
Public Works	-	-	-	-
Culture and Recreation	-	-	-	-
Community and Economic Development	-	-	-	-
General Government	-	-	-	-
Capital Projects	-	-	26,515	-
Total Expenditures	-	-	26,515	-
Excess (deficiency) of revenues over expenditures	6,815	1,317,494	1,817	-
Other financing sources (uses):				
Proceeds from Debt Financing	-	-	-	-
Transfers In	-	-	-	-
Transfers Out	-	(162,674)	-	-
Total other financing sources (uses)	-	(162,674)	-	-
Net Change in Fund Balance	6,815	1,154,820	1,817	-
Fund balances (deficits) -beginning of year	-	2,931,237	-	149
Fund balances (deficits) - end of year	\$ 6,815	\$ 4,086,057	\$ 1,817	\$ 149

Capital Project Funds		Permanent	Total
2020		Perpetual	Governmental
2nd St	E Twin	Care	Nonmajor
Reconstruction	Improvements	Fund	Funds
\$ -	\$ -	\$ -	\$ 1,724,578
-	-	-	2,376,174
-	-	8,740	12,833
-	32,009	-	60,361
-	-	-	36,000
-	-	-	96,910
-	-	-	18,970
-	32,009	8,740	4,325,826
-	-	-	811,632
-	-	-	1,183,633
-	-	-	189,524
-	-	-	263,742
-	-	-	111,522
416,328	9,638	-	458,745
416,328	9,638	-	3,018,798
(416,328)	22,371	8,740	1,307,028
-	-	-	13,180
15,133	27,251	-	661,310
(1,299,768)	-	-	(1,790,283)
(1,284,635)	27,251	-	(1,115,793)
(1,700,963)	49,622	8,740	191,235
1,761,413	(37,062)	455,859	7,655,213
\$ 60,450	\$ 12,560	\$ 464,599	\$ 7,846,448

CITY OF WEBSTER CITY, IOWA
COMBINING SCHEDULE OF FIDUCIARY NET POSITION
FIDUCIARY FUNDS
June 30, 2023

	Trust Funds					
	Joe E. Barr Trust	Edgar Foster Trust	Calvary Cemetery Trust	Zella Silvers Trust	Mulberry Church Trust	Totals
ASSETS						
Cash and Cash Equivalents	\$ 1,568	\$ 1,854	\$ 5,112	\$ 2,875	\$ 11,227	\$ 22,636
Receivables:						
Accounts Receivable	-	-	-	-	164	164
Total Assets	1,568	1,854	5,112	2,875	11,391	22,800
NET POSITION						
Restricted for individuals, organizations, and other governments	1,568	1,854	5,112	2,875	11,391	22,800
Total Liabilities and Net Position	<u>\$ 1,568</u>	<u>\$ 1,854</u>	<u>\$ 5,112</u>	<u>\$ 2,875</u>	<u>\$ 11,391</u>	<u>22,800</u>

CITY OF WEBSTER CITY, IOWA
COMBINING SCHEDULE OF CHANGES IN FIDUCIARY NET POSITION
FIDUCIARY FUNDS
For the Year Ended June 30, 2023

	Trust Funds					
	Joe E. Barr Trust	Edgar Foster Trust	Calvary Cemetery Trust	Zella Sillers Trust	Mulberry Church Trust	Totals
Additions						
Interest Income	\$ -	\$ -	\$ -	\$ -	\$ 265	\$ 265
Miscellaneous	-	-	-	-	11,039	11,039
Total Additions	-	-	-	-	11,304	11,304
Deductions						
Culture and Recreation	31	31	-	31	15,939	16,032
Changes in Net Position	(31)	(31)	-	(31)	(4,635)	(4,728)
Net Position Beginning of Year	1,599	1,885	5,112	2,906	16,026	27,528
Net Position End of Year	<u>\$ 1,568</u>	<u>\$ 1,854</u>	<u>\$ 5,112</u>	<u>\$ 2,875</u>	<u>\$ 11,391</u>	<u>\$ 22,800</u>

**INDEPENDENT AUDITORS' 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**

Honorable Mayor, Members of the City Council
City of Webster City, Iowa

We have audited, in accordance 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 Webster City, Iowa as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the City of Webster City, Iowa's basic financial statements, and have issued our report thereon dated December 22, 2023.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Webster City, Iowa's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Webster City, Iowa's internal control. Accordingly, we do not express an opinion on the effectiveness of the City of Webster City, Iowa's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, material weaknesses or significant deficiencies may exist that were not identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings as item 2023-001 that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Webster City, Iowa's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion.

The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2023 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

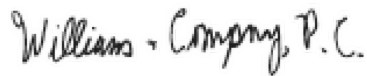
City of Webster City, Iowa's Response to Findings

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

Purpose of This Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of City of Webster City, Iowa during the course of our audit. If you have any questions concerning any of the above matters, we would be pleased to discuss them with you at your convenience.



Certified Public Accountants

Le Mars, Iowa
December 22, 2023

CITY OF WEBSTER CITY, IOWA
Schedule of Findings
For the Year Ended June 30, 2023

Part I: Summary of the Independent Auditors' Results

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) A material weakness in internal control over financial reporting was disclosed by the audit of the financial statements.
- (c) The audit did not disclose any noncompliance which is material to the financial statements.

Part II: Findings Related to the Financial Statements:

Instances of Non-Compliance:

No matters were noted.

Material Weakness:

2023-001 Financial Reporting

Criteria - The auditors were required to propose and have management post material adjusting journal entries to the fund financial statements in order for the financial statements to conform with U.S. generally accepted accounting principles. Management is responsible for the preparation of financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

Condition – The financial statements provided by management are not presented entirely in accordance with U.S. generally accepted accounting principles.

Cause – With a limited number of personnel and current staff workload, the time constraints and staff expertise do not allow for all required year end U.S. GAAP adjusting journal entries to be posted.

Effect – The financial statements provided by management are not presented entirely in accordance with U.S. generally accepted accounting principles.

Recommendation – The City should review the financial statements and train the appropriate employees to guarantee the correct information is being recorded.

Response – City management feels that hiring additional personnel to implement the additional U.S. GAAP adjusting journal entries would not be cost-effective. However, management has and will continue to monitor this process on a regular basis.

CITY OF WEBSTER CITY, IOWA
Schedule of Findings
For the Year Ended June 30, 2023

Part III: Other Findings Related to Statutory Reporting:

III-A-23 - Certified Budget – Disbursements during the year ended June 30, 2023 exceeded the amount budgeted in culture and recreation and debt service functions. Chapter 384.20 of the Code of Iowa states, in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

Recommendation – The budget should have been amended in accordance with Chapter 384.18 of the code of Iowa before disbursements were allowed to exceed the budget.

Response – The budget will be amended in the future, if applicable.

III-B-23 - Questionable Expenditures - We noted no questionable expenditures during our audit.

III-C-23 - Travel Expense - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

III-D-23 - Business Transactions – Business transactions between the City and City officials are detailed as follows:

Name, Title and Business Connection	Transaction/Description	Amount
Tile Pros, Inc. – Brandon Hayes, Fireman	Contractor	\$ 1,851
Zehner Safety – Don Zehner, Fireman	Supplies	1,084
Estlund Heating & AC – Jeremy Estlund, Fireman	Repair	108
TMI – Brandon Hayes, Fireman	Contractor	2,919
AW.some Mowing—Logan Welch, Councilman	Maintenance	\$ 9,339

In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the transactions with Zehner Safety, Estlund Heating & AC, Tile Pros, Inc., and TMI do not appear to represent conflicts of interest since total transactions with each individual were less than \$6,000 during the fiscal year. The transactions with AW.some Mowing may represent a conflict of interest and the City should contact legal counsel for determination.

III-E-23 - 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.

III-F-23 - Bond Coverage - Surety bond coverage of City officials and employees is in accordance with statutory provisions. However, we recommend that the amount of coverage be reviewed annually to insure that the coverage is adequate for current operations.

III-G-23 - Council Minutes - We noted no transactions requiring approval which had not been approved by the Council.

III-H-23 - Revenue Bonds - No violations of revenue bond resolutions were noted.

CITY OF WEBSTER CITY, IOWA
Schedule of Findings
For the Year Ended June 30, 2023

Part III: Other Findings Related to Statutory Reporting (Continued):

- III-I-23 - Deposits and Investments - We noted no instances of noncompliance with the deposit and investment provisions of Chapter 12B and 12C of the Code of Iowa and the City's investment policy.
- III-J-23 - Urban Renewal Annual Report – The annual urban renewal report was properly approved and certified to the Iowa Department of Management on or before December 1.

MEMORANDUM

TO: Mayor and City Council

FROM: Breanne Leshner, Recreation & Public Grounds Director

DATE: February 5, 2024

RE: Adopt a Resolution Approving and Confirming Plans, Specifications, Form of Contract and Estimate of Cost for the Construction of the East Twin Park Splash Pad Project and Awarding Contract to Peterson Construction with the Base Bid in the Amount of \$216,996.06 and Any Bid Alternates the Council May Select and Committing Necessary Funds to Complete the Project

SUMMARY: The East Twin Park Splash Pad Project construction plans and specifications request for proposals has closed. The City received 5 bids with the lowest responsible bidder coming in at \$216,996.06 for the base bid. Three bid alternates were submitted at the following costs: bid alternate #1 - \$24,571.88, bid alternate #2 - \$3,299.73 and bid alternate #3 - \$34,750.00. City staff and consulting engineers recommend the City Council authorize staff to award the project to Peterson Construction.

PREVIOUS COUNCIL ACTION: The Council approved Amendment No. 25 with Snyder & Associates for the design, engineering and construction management of the splash pad project on February 6, 2023. On August 7, 2023 the City Council authorized the Assistant City Manager to submit an Enhance Iowa CAT Grant application for the splash pad project and to initiate a fundraising campaign. On October 16, 2023 the City Council authorized the Recreation and Public Grounds Director to seek bids for materials associated with the splash pad project, authorizing the splash pad committee to select the best proposal and the mayor to sign and execute the purchase order. On November 6, 2023 the City Council authorized the Mayor to sign and execute agreement no. 24-CAT-002 with the Enhance Iowa Board to receive a \$55,000 grant for the splash pad project. On December 4, 2023 the City Council adopted a resolution providing the notice of hearing on proposed plans and specifications and proposed form of contract and estimate of cost for the construction of the East Twin Park Splash Pad project.

BACKGROUND/DISCUSSION: On January 9, 2024 at 2:00pm, Snyder & Associates representative and city staff opened five bids received for the East Twin Park Splash Pad Project. The City received the following bids:

Company Name	Base Bid	Bid Alt. #1	Bid Alt. #2	Bid Alt. #3	Total \$
Peterson Construction	\$216,996.06	\$24,571.88	\$3,299.73	\$34,750.00	\$279,617.67
Concrete Connection	\$248,894.00	\$21,882.00	\$5,181.00	\$45,000.00	\$320,957.00
Caillier Concrete LLC	\$334,641.16	\$38,584.88	\$5,484.04	\$37,050.00	\$415,760.08
Jensen Builders Ltd.	\$464,090.00	\$47,607.00	\$10,979.00	\$54,800.00	\$577,476.00
Woodruff Construction	\$477,962.76	\$51,066.67	\$8,049.97	\$38,230.33	\$575,309.73

The City fiscal year 2023-2024 budgets for a total of \$450,000 as part of the Capital Improvement Plan. The engineers base bid estimate for construction was \$236,064.00, bid alternate #1 - \$28,132.00, bid alternate #2 - \$3,681.00 and bid alternate #3 - \$34,000.00. Engineering costs are \$42,500.00 and the splash pad water component costs are \$115,585.00. The overall total project cost which includes the following: base bid, engineer cost and water component costs will be \$375,081.06. The overall project cost including bid alternates 1-3 will be \$437,702.67.

Below is a breakdown of the various funds received towards the project to date:

Hamilton County Board of Supervisors - \$40,000

Seneca Foundry, Inc. - \$50,000

Webster City Custom Meats - \$25,000

People's Credit Union - \$5,000

KC Nielsen Ltd. - \$5,000

Private Individual Donations - \$3,750

IEDA CAT Grant - \$55,000

City of Webster City Cost to Date - \$31,280

Total Dollars Fundraised/Grant Received: \$183,750.00

Remaining Costs: \$191,331.06 (includes: base bid only, water components, engineering costs)

Remaining Costs: \$253,952.67 (includes: base bid, bid alternates 1-3, water components, engineering costs)

City staff also submitted an application to the Enhance Hamilton County Foundation grant opportunity. Results will be announced on February 26, 2024.

The Request for Proposals for construction includes the following:

- Installation of the proposed splash pad equipment that is provided by owner
- Demolition of existing pavement and vegetation, earthwork, sanitary sewer, storm sewer, water service, electrical service, colored PCC pavement, standard PCC pavement, open shade structure, surface restoration and miscellaneous associated work necessary for a complete and operational splash pad.
- Installation of splash pad components per manufacturer's specifications, recommendations and requirements.
- Bid Alternate Options: Bid Alt. #1 Parking Area, Bid Alt. #2 Sidewalk South of Shelter, Bid Alt. #3 Shelter

The proposed project schedule is as follows:

February 5, 2024	Public Hearing and Award of Construction Contract
May 1, 2024	Begin Construction
July 30, 2024	Substantial Completion of Construction
August 31, 2024	Full Completion of Construction

FINANCIAL IMPLICATIONS: The engineer's estimate to complete the project, inclusive of design, engineering and construction management is \$448,550. The project was approved as part of the FY 24 budget. The construction costs will be paid for from the project fund. To date staff has raised \$183,750 towards the project. The City of Webster City has invested \$31,280 in engineering services. If no additional sponsorships are received, the City will pay \$191,331.06 (includes: base bid only, water components, engineering costs) or \$253,952.67 (includes: base bid, bid alternates 1-3, water components, engineering costs) for the project to be completed.

RECOMMENDATION: Staff recommends the City Council adopt a resolution approving and confirming plans, specifications, form of contract and estimate of cost for construction of the

East Twin Park Splash Pad Project and awarding the base bid contract to Peterson Construction in the amount of \$216,996.06 and any bid alternates the Council may select, and committing necessary funds to complete the project

NOTICE OF HEARING

**NOTICE OF PUBLIC HEARING ON PROPOSED PLANS, SPECIFICATIONS, FORM OF
CONTRACT AND ESTIMATE OF COST FOR:
EAST TWIN PARK SPLASH PAD PROJECT**

JURISDICTION OF CITY OF WEBSTER CITY, IOWA PUBLIC IMPROVEMENT PROJECT

Public Notice is hereby given that a public hearing will be held by the City of Webster City, Iowa on the proposed Contract Documents (plans, specifications, and form of contract) and estimated total cost for the **East Twin Park Splash Pad Project** at its meeting at **6:05 P.M. on February 5th, 2024**, in said City Council Chambers, Webster City Hall, 400 Second Street, Webster City, Iowa 50595.

EAST TWIN PARK SPLASH PAD PROJECT

Project Description - Base Bid

The East Twin Park Splash Pad project includes installation of the proposed splash pad equipment that is provided by the Owner. Also includes demolition of existing pavement and vegetation, earthwork, sanitary sewer, storm sewer, water service, electrical service, colored PCC pavement, standard PCC pavement, open shade structure, surface restoration and miscellaneous associated work necessary for a complete and operational splash pad. Contractor to pick up splash pad components purchased by Owner at Webster City street department building located at 100 E. Ohio St. Webster city, IA 50595. Contractor shall coordinate and install splash pad components per manufacturer's specifications, recommendations and requirements.

Add Alternate No. 1:

Add parking stalls and connecting sidewalk. See plan sheets for additional information.

Add Alternate #2

Add walkway from shelter area to playground and basketball court areas. See plans for additional information.

Add Alternate #3

Furnish and install 20' x 24' shelter and associated footings. See plans for additional information.

At said hearing, the City Council will consider the proposed plans, specifications, form of contract and estimate of cost for said project, the same now being on file in the office of the City Clerk, reference to which is made for a more detailed and complete description of the proposed improvements, and at said time and place the said Council will also receive and consider any comments/objections to said plans, specifications and form of contract or to the estimated cost of said improvements made by any interested party.

The City of Webster City does hereby reserve the right to reject any or all bids, to waive informalities, and to enter into such contract, or contracts, as it shall deem to be in the best interest of the City.

This Notice is given by authority of the City Council of the City of Webster City, Iowa.

Dated at Webster City, Iowa, this ____ day of _____, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

Published in the FREEMAN JOURNAL on the ____ day of _____, 202_.

TABULATION OF BIDS

East Twin Park Splash Pad
City of Webster City
123.0256.01
January 9, 2024 2:00 pm

						1		2		3		4		5	
						PETERSON CONSTRUCTION WEBSTER CITY		CONCRETE CONNECTION JOHNSTON		CALIBER CONCRETE LLC ADAIR		JENSEN BUILDERS LTD. FORT DODGE		WOODRUFF CONSTRUCTION FORT DODGE	
						ENGINEER'S ESTIMATE									
ITEM	DESCRIPTION	UNIT	QTY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
	BASE BID														
	GENERAL PROVISIONS														
1.1	Mobilization / Construction Fence	LS	1	\$ 20,000.00	\$ 20,000.00	\$ 12,000.00	\$ 12,000.00	\$ 15,000.00	\$ 15,000.00	\$ 54,650.00	\$ 54,650.00	\$ 40,000.00	\$ 40,000.00	\$ 26,335.21	\$ 26,335.21
	EARTHWORK														
2.1	Demolition	LS	1	\$ 4,000.00	\$ 4,000.00	\$ 5,820.00	\$ 5,820.00	\$ 6,000.00	\$ 6,000.00	\$ 7,000.00	\$ 7,000.00	\$ 5,000.00	\$ 5,000.00	\$ 7,115.49	\$ 7,115.49
2.2	Grading	LS	1	\$ 15,000.00	\$ 15,000.00	\$ 13,500.00	\$ 13,500.00	\$ 17,500.00	\$ 17,500.00	\$ 10,000.00	\$ 10,000.00	\$ 40,000.00	\$ 40,000.00	\$ 15,094.85	\$ 15,094.85
	STORM SEWER														
3.1	4" HDPE (trenched)	LF	33	\$ 30.00	\$ 990.00	\$ 69.39	\$ 2,289.87 *	\$ 100.00	\$ 3,300.00	\$ 120.00	\$ 3,960.00	\$ 50.00	\$ 1,650.00	\$ 37.24	\$ 1,228.92
3.2	6" C900 (bored under road)	LF	45	\$ 180.00	\$ 8,100.00	\$ 106.67	\$ 4,800.15 *	\$ 200.00	\$ 9,000.00	\$ 275.00	\$ 12,375.00	\$ 105.00	\$ 4,725.00	\$ 151.09	\$ 6,799.05
3.3	6" HDPE (trenched)	LF	17	\$ 30.00	\$ 510.00	\$ 5.29	\$ 89.93 *	\$ 40.00	\$ 680.00	\$ 154.00	\$ 2,618.00	\$ 53.00	\$ 901.00	\$ 44.61	\$ 758.37
3.4	6" Subdrain	LF	81	\$ 30.00	\$ 2,430.00	\$ 12.35	\$ 1,000.35 *	\$ 50.00	\$ 4,050.00	\$ 50.00	\$ 4,050.00	\$ 38.00	\$ 3,078.00	\$ 44.64	\$ 3,615.84
3.5	Inline Drain Intake	EA	1	\$ 1,000.00	\$ 1,000.00	\$ 4,000.00	\$ 4,000.00	\$ 2,000.00	\$ 2,000.00	\$ 2,750.00	\$ 2,750.00	\$ 1,500.00	\$ 1,500.00	\$ 1,314.51	\$ 1,314.51
3.6	Connection to Existing	LS	1	\$ 1,500.00	\$ 1,500.00	\$ 2,400.00	\$ 2,400.00	\$ 1,500.00	\$ 1,500.00	\$ 4,400.00	\$ 4,400.00	\$ 940.00	\$ 940.00	\$ 2,279.51	\$ 2,279.51
	SANITARY SEWER SERVICE														
4.1	6" Sanitary Sewer Line	LF	100	\$ 70.00	\$ 7,000.00	\$ 58.00	\$ 5,800.00	\$ 100.00	\$ 10,000.00	\$ 82.50	\$ 8,250.00	\$ 56.00	\$ 5,600.00	\$ 80.18	\$ 8,018.00
4.2	Connection to Existing	LS	1	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 2,500.00	\$ 5,500.00	\$ 5,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,371.66	\$ 1,371.66
4.3	Rain Diverter - labor	EA	1	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 2,500.00	\$ 2,500.00	\$ 4,400.00	\$ 4,400.00	\$ 600.00	\$ 600.00	\$ 4,378.76	\$ 4,378.76
	WATER SERVICE														
5.1	4" Water Line (bored under road)	LF	50	\$ 180.00	\$ 9,000.00	\$ 114.00	\$ 5,700.00	\$ 175.00	\$ 8,750.00	\$ 290.00	\$ 14,500.00	\$ 94.00	\$ 4,700.00	\$ 171.61	\$ 8,580.50
5.2	Connection to Existing	LS	1	\$ 1,500.00	\$ 1,500.00	\$ 4,000.00	\$ 4,000.00	\$ 3,500.00	\$ 3,500.00	\$ 7,150.00	\$ 7,150.00	\$ 4,500.00	\$ 4,500.00	\$ 4,461.19	\$ 4,461.19
5.3	Curb Stop	EA	1	\$ 1,500.00	\$ 1,500.00	\$ 1,400.00	\$ 1,400.00	\$ 1,500.00	\$ 1,500.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,798.11	\$ 1,798.11
5.4	Winterization Curb Stop	LS	1	\$ 1,500.00	\$ 1,500.00	\$ 1,650.00	\$ 1,650.00	\$ 1,800.00	\$ 1,800.00	\$ 1,180.00	\$ 1,180.00	\$ 1,200.00	\$ 1,200.00	\$ 1,489.26	\$ 1,489.26
5.5	Backflow Preventer	LS	1	\$ 1,500.00	\$ 1,500.00	\$ 1,100.00	\$ 1,100.00	\$ 5,000.00	\$ 5,000.00	\$ 5,500.00	\$ 5,500.00	\$ 6,500.00	\$ 6,500.00	\$ 5,553.68	\$ 5,553.68
	ELECTRICAL SERVICE														
6.1	Electrical Service Line	LS	1	\$ 7,000.00	\$ 7,000.00	\$ 6,500.00	\$ 6,500.00	\$ 14,000.00	\$ 14,000.00	\$ 5,000.00	\$ 5,000.00	\$ 10,700.00	\$ 10,700.00	\$ 11,231.56	\$ 11,231.56
	PAVEMENT														
7.1	5" Depth PCC Sidewalk	SF	2,152	\$ 7.00	\$ 15,064.00	\$ 7.90	\$ 17,000.80 *	\$ 7.00	\$ 15,064.00	\$ 9.88	\$ 21,261.76	\$ 11.50	\$ 24,748.00	\$ 13.74	\$ 29,568.48
7.2	5" Depth PCC Colored Pavement	SF	3,500	\$ 17.00	\$ 59,500.00	\$ 16.57	\$ 57,995.00 *	\$ 12.00	\$ 42,000.00	\$ 11.57	\$ 40,495.00	\$ 16.25	\$ 56,875.00	\$ 21.93	\$ 76,755.00
7.3	6" Depth PCC Roadway	SF	95	\$ 14.00	\$ 1,330.00	\$ 35.05	\$ 3,329.75 *	\$ 20.00	\$ 1,900.00	\$ 12.12	\$ 1,151.40	\$ 25.00	\$ 2,375.00	\$ 40.89	\$ 3,884.55
7.4	PCC Curb	LF	18	\$ 40.00	\$ 720.00	\$ 46.67	\$ 840.06 *	\$ 100.00	\$ 1,800.00	\$ 50.00	\$ 900.00	\$ 11.00	\$ 198.00	\$ 98.25	\$ 1,768.50
7.5	PCC Edger	LF	35	\$ 12.00	\$ 420.00	\$ 74.29	\$ 2,600.15 *	\$ 50.00	\$ 1,750.00	\$ 50.00	\$ 1,750.00	\$ 60.00	\$ 2,100.00	\$ 65.95	\$ 2,308.25
	SPLASH PAD INSTALLATION														
8.1	Installation of Splash Pad Components	LS	1	\$ 70,000.00	\$ 70,000.00	\$ 53,090.00	\$ 53,090.00	\$ 72,800.00	\$ 72,800.00	\$ 104,430.00	\$ 104,430.00	\$ 235,000.00	\$ 235,000.00	\$ 246,935.04	\$ 246,935.04
	SURFACE RESTORATION														
9.1	Standard Seed Mix	LS	1	\$ 3,000.00	\$ 3,000.00	\$ 3,940.00	\$ 3,940.00	\$ 2,500.00	\$ 2,500.00	\$ 6,720.00	\$ 6,720.00	\$ 4,500.00	\$ 4,500.00	\$ 3,049.96	\$ 3,049.96
9.2	Erosion Control	LS	1	\$ 1,000.00	\$ 1,000.00	\$ 2,150.00	\$ 2,150.00	\$ 2,500.00	\$ 2,500.00	\$ 3,550.00	\$ 3,550.00	\$ 4,100.00	\$ 4,100.00	\$ 2,268.51	\$ 2,268.51
TOTAL BASE BID:							\$ 216,996.06 *	\$ 248,894.00		\$ 334,641.16		\$ 464,090.00		\$ 477,962.76	
BID SECURITY:							10%	10%		10%		10%		10%	
	ADD ALTERNATE NO. 1 - PARKING AREA														
	Demolition / Grading	LS	1	\$ 5,000.00	\$ 5,000.00	\$ 3,850.00	\$ 3,850.00	\$ 5,000.00	\$ 5,000.00	\$ 11,000.00	\$ 11,000.00	\$ 19,000.00	\$ 19,000.00	\$ 9,897.57	\$ 9,897.57
	5" Depth PCC Sidewalk	SF	826	\$ 7.00	\$ 5,782.00	\$ 9.08	\$ 7,500.08	\$ 7.00	\$ 5,782.00	\$ 9.88	\$ 8,160.88	\$ 12.00	\$ 9,912.00	\$ 16.65	\$ 13,752.90
	6" Depth PCC Parking	SF	1,450	\$ 10.00	\$ 14,500.00	\$ 7.36	\$ 10,672.00 *	\$ 7.00	\$ 10,150.00	\$ 10.12	\$ 14,674.00	\$ 12.50	\$ 18,125.00	\$ 15.70	\$ 22,765.00
	6" PCC Curb	LF	95	\$ 30.00	\$ 2,850.00	\$ 26.84	\$ 2,549.80 *	\$ 10.00	\$ 950.00	\$ 50.00	\$ 4,750.00	\$ 6.00	\$ 570.00	\$ 48.96	\$ 4,651.20
TOTAL ADD ALTERNATE NO. 1:							\$ 24,571.88 *	\$ 21,882.00		\$ 38,584.88		\$ 47,607.00		\$ 51,066.67	
	ADD ALTERNATE NO. 2 - SIDEWALK SOUTH OF SHELTER														
	Demolition / Grading	LS	1	\$ 1,000.00	\$ 1,000.00	\$ 500.00	\$ 500.00	\$ 2,500.00	\$ 2,500.00	\$ 1,700.00	\$ 1,700.00	\$ 6,000.00	\$ 6,000.00	\$ 1,584.93	\$ 1,584.93
	5" Depth PCC Sidewalk	SF	383	\$ 7.00	\$ 2,681.00	\$ 7.31	\$ 2,799.73 *	\$ 7.00	\$ 2,681.00	\$ 9.88	\$ 3,784.04	\$ 13.00	\$ 4,979.00	\$ 16.88	\$ 6,465.04
TOTAL ADD ALTERNATE NO. 2:							\$ 3,299.73 *	\$ 5,181.00		\$ 5,484.04		\$ 10,979.00		\$ 8,049.97	
	ADD ALTERNATE NO. 3 - SHELTER														
	20' x 24' Shelter	EA	1	\$ 34,000.00	\$ 34,000.00	\$ 34,750.00	\$ 34,750.00	\$ 45,000.00	\$ 45,000.00	\$ 37,050.00	\$ 37,050.00	\$ 54,800.00	\$ 54,800.00	\$ 38,230.33	\$ 38,230.33
TOTAL ADD ALTERNATE NO. 3:							\$ 34,750.00	\$ 45,000.00		\$ 37,050.00		\$ 54,800.00		\$ 38,230.33	

Notes

* Total Price amount adjusted based on Unit Price.

The following documents must be submitted as printed. No alterations, additions, or deletions are allowed. If the Bidder notes a requirement in the Contract Documents that the Bidder believes will require a conditioned or unsolicited alternate bid, the Bidder must immediately notify the Engineer in writing. The Engineer will issue any necessary interpretation by an addendum.

PROPOSAL

PROPOSAL: PART A – SCOPE

The **City of Webster City**, hereinafter called the “Jurisdiction,” has need of a qualified contractor to complete the work comprising the below referenced improvement. The undersigned Bidder hereby proposes to complete the work comprising the below referenced improvement as specified in the Contract Documents, which are officially on file with the Jurisdiction, in the office of the **City Clerk**, at the prices hereinafter provided in Part C of the Proposal, for the following described improvements:

EAST TWIN PARK SPLASH PAD PROJECT

Base Bid

The East Twin Park Splash Pad project includes installation of the proposed splash pad equipment that is provided by the Owner. Also includes demolition of existing pavement and vegetation, earthwork, sanitary sewer, storm sewer, water service, electrical service, colored PCC pavement, standard PCC pavement, open shade structure, surface restoration and miscellaneous associated work necessary for a complete and operational splash pad. Contractor to pick up splash pad components purchased by Owner at Webster City street department building located at 100 E. Ohio St. Webster city, IA 50595. Contractor shall coordinate and install splash pad components per manufacturer's specifications, recommendations and requirements.

Add Alternate #1:

Add parking stalls and connecting sidewalk. See plan sheets for additional information.

Add Alternate #2

Add walkway from shelter area to playground and basketball court areas. See plans for additional information.

Add Alternate #3

Furnish and install 20' x 24' shelter and associated footings. See plans for additional information.

PROPOSAL: PART B – ACKNOWLEDGEMENT OF ADDENDA

The Bidder hereby acknowledges that all addenda become a part of the Contract Documents when issued and that each such addendum has been received and utilized in the preparation of this bid. The Bidder hereby acknowledges receipt of the following addenda by inserting the number of each addendum in the blanks below:

ADDENDUM NUMBER <u>1</u> 12/29	ADDENDUM NUMBER _____
ADDENDUM NUMBER _____	ADDENDUM NUMBER _____

and certifies that said addenda were utilized in the preparation of this bid.

PROPOSAL: PART C – BID ITEMS, QUANTITIES, AND PRICES

UNIT BID PRICE CONTRACTS: The Bidder must provide the Unit Bid Price, the Total Bid Price, any Alternate Prices, and the Total Construction Costs on the Proposal Attachment: Part C – Bid Items, Quantities, and Prices. In case of discrepancy, the Unit Bid Price governs. The quantities shown on the Proposal Attachment: Part C – Bid Items, Quantities, and Prices are approximate only, but are considered sufficiently adequate for the purpose of comparing bids. The Total Construction Cost plus any alternates selected by the Jurisdiction shall be used only for comparison of bids. The Total Construction Cost, including any Add-Alternates, shall be used for determining the sufficiency of the bid security.

BASE BID CONTRACTS: The Bidder must provide any Bid Prices, any Alternate Prices, and the Total of the Base Bid plus any Add-Alternates on the Proposal Attachment: Part C – Bid Items, Quantities, and Prices. The Total of the Base Bid plus any Alternates selected by the Jurisdiction shall be used only for comparison of bids. The Total of the Base Bid plus any Add-Alternates shall be used for determining the sufficiency of the bid security.

PROPOSAL: PART D – GENERAL

The Bidder hereby acknowledges that the Jurisdiction, in advertising for public bids for this project, reserves the right to:

1. Reject any or all bids. Award of the Contract, if any, to be to the lowest responsible, responsive Bidder; and
2. Reject any or all alternates in determining the items to be included in the Contract. Designation of the lowest responsible, responsive Bidder to be based on comparison of the total bid plus any selected alternates; and
3. Make such alterations in the Contract Documents or in the Proposal quantities as it determines necessary in accordance with the Contract Documents after execution of the Contract. Such alterations shall not be considered a waiver of any conditions of the Contract Documents, and shall not invalidate any of the provisions thereof; and

The Bidder hereby agrees to:

1. Enter into a Contract, if this Proposal is selected, in the form approved by the Jurisdiction, provide proof of registration with the Iowa Division of Labor in accordance with Chapter 91C of the Iowa Code, and furnish a Performance, Payment, and Maintenance Bond; and
2. Forfeit bid security, not as a penalty but as liquidated damages, upon failure to enter into such Contract and/or to furnish said Bond; and
3. Notice to Proceed shall be issued after satisfactory review of executed bonds, insurance, and contract.
4. The Contractor shall complete the work as follows:
Substantial completion of the project shall be July 30, 2024. The Contractor shall fully complete the project by August 31, 2024. Fully completion includes having a functioning splash pad, all pavements, utilities, and site restoration and ALL work areas open to use by the public. Work once commenced shall be diligently worked to completion. Should the Contractor fail to fully complete the work within the time allotted, liquidated damages of Five Hundred Dollars (\$500) per working day shall be applied for each calendar day until the work is fully complete.

PROPOSAL: PART E – NON-COLLUSION AFFIDAVIT

The Bidder hereby certifies:

1. That this Proposal is not affected by, contingent on, or dependent on any other proposal submitted for any improvement with the Jurisdiction; and
2. That no individual employed by the Bidder has employed any person to solicit or procure the work on this project, nor will any employee of the Bidder make any payment or agreement for payment of any compensation in connection with the procurement of this project; and
3. That no part of the bid price received by the Bidder was or will be paid to any person, corporation, firm, association, or other organization for soliciting the bid, other than the payment of their normal compensation to persons regularly employed by the Bidder whose services in connection with the construction of the project were in the regular course of their duties for the Bidder; and
4. That this Proposal is genuine and not collusive or sham; that the Bidder has not colluded, conspired, connived, or agreed, directly or indirectly, with any bidder or person, to submit a sham bid or to refrain from bidding, and has not in any manner, directly or indirectly, sought, by agreement or collusion, or communication or conference, with any person, to fix the bid price of the Bidder or of any other bidder, and that all statements in this proposal are true; and
5. That the individual(s) executing this Proposal have the authority to execute this Proposal on behalf of the Bidder.

PROPOSAL: PART F – ADDITIONAL REQUIREMENTS

The Bidder hereby agrees to comply with the additional requirements listed below that are included in this Proposal and identified as proposal attachments:

<u>ITEM NO.</u>	<u>DESCRIPTION OF ATTACHMENT</u>
1.	<u>Bidder Status Form</u>
2.	<u></u>
3.	<u></u>
4.	<u></u>
5.	<u></u>
6.	<u></u>

PROPOSAL: PART G – IDENTITY OF BIDDER

The Bidder shall indicate whether the bid is submitted by a/an:

- ☐ Individual,
Sole Proprietorship
- ☐ Partnership
- ☒ Corporation
- ☐ Limited Liability Company
- ☐ Joint-venture: all parties must join-in
and execute all documents
- ☐ Other

The Bidder shall enter its Public Registration
Number C 0 9 9 4 - 8 3 issued
By the Iowa Commissioner of Labor Pursuant
Section 91C.5 of the Iowa Code.

Failure to provide said Registration Number
shall result in the bid being read under
advisement. A contract will not be executed
until the Contractor is registered.

PETERSON CONSTRUCTION

Bidder

[Signature]

Signature

By: GERALD PETERSON

Name (Print/Type)

PRESIDENT

Title

1929 W. 2ND ST

Street Address

WEBSTER CITY, IA, 50595

City, State, Zip Code

515-832-1216

Telephone Number

Type or print the name and title of the company's
owner, president, CEO, etc.
if a different person than entered above.

Name

Title

NOTE:

1. The signature on this Proposal must be an original signature in ink; copies, facsimiles, or electronic signatures will not be accepted.

PROPOSAL ATTACHMENT: PART C – BID ITEMS, QUANTITIES, AND PRICES

This is a UNIT BID PRICE CONTRACT. The bidder must provide the Bid Price(s), and the Total of the Base Bid in this Proposal Attachment: Part C – Bid Items, Quantities, and Prices the total of the base bid plus any alternates selected by the Jurisdiction shall be used only for comparison of bids. The total of the Base Bid shall be used for determining the sufficiency of the bid security.

BASE BID					
Item No.	Item Description	Unit	Quantity	Unit Price	Total Price
	GENERAL PROVISIONS				
1.1	Mobilization / Construction Fence	LS	1	\$ 12,000	\$ 12,000
	EARTHWORK				
2.1	Demolition	LS	1	\$ 5,820	\$ 5,820
2.2	Grading	LS	1	\$ 13,500	\$ 13,500
	STORM SEWER				
3.1	4" HDPE (trenched)	LF	33	\$ 69.39	\$ 2,290
3.2	6" C900 (bored under road)	LF	45	\$ 106.67	\$ 4,800
3.3	6" HDPE (trenched)	LF	17	\$ 5.29	\$ 90
3.4	6" Subdrain	LF	81	\$ 12.35	\$ 1,000
3.5	Inline Drain Intake	EA	1	\$ 4,000	\$ 4,000
3.6	Connection to Existing	LS	1	\$ 2,400	\$ 2,400
	SANITARY SEWER SERVICE				
4.1	6" Sanitary Sewer Line	LF	100	\$ 58.00	\$ 5,800
4.2	Connection to Existing	LS	1	\$ 2,500	\$ 2,500
4.3	Rain Diverter – labor	EA	1	\$ 1,500	\$ 1,500
	WATER SERVICE				
5.1	4" Water Line (bored under road)	LF	50	\$ 114.00	\$ 5,700
5.2	Connection to Existing	LS	1	\$ 4,000	\$ 4,000
5.3	Curb Stop	EA	1	\$ 1,400	\$ 1,400
5.4	Winterization Curb Stop	LS	1	\$ 1,650	\$ 1,650
5.5	Backflow Preventer	LS	1	\$ 1,100	\$ 1,100
	ELECTRICAL SERVICE				
6.1	Electrical Service Line	LS	1	\$ 6,500	\$ 6,500
	PAVEMENT				
7.1	5" depth PCC Sidewalk	SF	2,152	\$ 7.90	\$ 17,000
7.2	5" depth PCC Colored Pavement	SF	3,500	\$ 16.57	\$ 58,000
7.3	6" depth PCC Roadway	SF	95	\$ 35.05	\$ 3,330

Item No.	Item Description	Unit	Quantity	Unit Price	Total Price
7.4	PCC Curb	LF	18	\$ 46.67	\$ 840
7.5	PCC Edger	LF	35	\$ 74.29	\$ 2,600
	SPLASH PAD INSTALLATION				
8.1	Installation of Splash Pad Components	LS	1	\$ 53,090	\$ 53,090
	SURFACE RESTORATION				
9.1	Standard Seed Mix	LS	1	\$ 3,940	\$ 3,940
9.2	Erosion Control	LS	1	\$ 2,150	\$ 2,150

TOTAL CONSTRUCTION COST BASE BID: \$ 217,000

ADD ALTERNATE #1					
Item No.	Item Description	Unit	Quantity	Unit Price	Total Price
	PARKING AREA				
	Demolition / Grading	LS	1	\$ 3,850	\$ 3,850
	5" depth PCC Sidewalk	SF	826	\$ 9.08	\$ 7,500
	6" depth PCC Parking	SF	1,450	\$ 7.36	\$ 10,670
	6" PCC Curb	LF	95	\$ 26.84	\$ 2,550

TOTAL ADD ALTERNATE #1 BID: \$ 24,570

ADD ALTERNATE #2					
Item No.	Item Description	Unit	Quantity	Unit Price	Total Price
	SIDEWALK SOUTH OF SHELTER				
	Demolition / Grading	LS	1	\$ 500	\$ 500
	5" depth PCC Sidewalk	SF	383	\$ 7.31	\$ 2,800

TOTAL ADD ALTERNATE #2 BID: \$ 3,300

ADD ALTERNATE #3					
Item No.	Item Description	Unit	Quantity	Unit Price	Total Price
	SHELTER				
	20' x 24' Shelter	EA	1	\$ 34,750	\$ 34,750

TOTAL ADD ALTERNATE #3 BID: \$ 34,750

All bidders must submit the following completed form to the governmental body requesting bids per 875 Iowa Administrative Code Chapter 156.

Bidder Status Form

To be completed by all bidders

Part A

Please answer "Yes" or "No" for each of the following:

- ☒ Yes ☐ No My company is authorized to transact business in Iowa.
(To help you determine if your company is authorized, please review the worksheet on the next page).
- ☐ Yes ☐ No My company has an office to transact business in Iowa.
- ☐ Yes ☐ No My company's office in Iowa is suitable for more than receiving mail, telephone calls, and e-mail.
- ☐ Yes ☐ No My company has been conducting business in Iowa for at least 3 years prior to the first request for bids on this project.
- ☐ Yes ☐ No My company is not a subsidiary of another business entity, or my company is a subsidiary of another business entity that would qualify as a resident bidder in Iowa.

If you answered "Yes" for each question above, your company qualifies as a resident bidder. Please complete Parts B and D of this form.

If you answered "No" to one or more questions above, your company is a non-resident bidder. Please complete Parts C and D of this form.

To be completed by resident bidders

Part B

My company has maintained offices in Iowa during the past 3 years at the following addresses:

Dates: 1/1957 to CURRENT Address: 1929 W 2ND ST
City, State, Zip: WEBSTER CITY, IA, 50595

Dates: / / to / / Address:
City, State, Zip:

Dates: / / to / / Address:
City, State, Zip:

You may attach additional sheet(s) if needed.

To be completed by non-resident bidders

Part C

1. Name of home state or foreign country reported to the Iowa Secretary of State:
2. Does your company's home state or foreign country offer preferences to bidders who are residents? ☐ Yes ☐ No
3. If you answered "Yes" to question 2, identify each preference offered by your company's home state or foreign country and the appropriate legal citation.

You may attach additional sheet(s) if needed.

To be completed by all bidders

Part D

I certify that the statements made on this document are true and complete to the best of my knowledge and I know that my failure to provide accurate and truthful information may be a reason to reject my bid.

Firm Name: PETERSON CONSTRUCTION

Signature: 

Date: 1-2-23

Worksheet: Authorization to Transact Business

This worksheet may be used to help complete Part A of the Resident Bidder Status form. If at least one of the following describes your business, you are authorized to transact business in Iowa.

- ☒ Yes ☐ No My business is currently registered as a contractor with the Iowa Division of Labor.
- ☐ Yes ☐ No My business is a sole proprietorship, and I am an Iowa resident for Iowa income tax purposes.
- ☐ Yes ☐ No My business is a general partnership or joint venture. More than 50 percent of the general partners or joint venture parties are residents of Iowa for Iowa income tax purposes.
- ☐ Yes ☐ No My business is an active corporation with the Iowa Secretary of State and has paid all fees required by the Secretary of State, has filed its most recent biennial report, and has not filed articles of dissolution.
- ☐ Yes ☐ No My business is a corporation whose articles of incorporation are filed in a state other than Iowa, the corporation has received a certificate of authority from the Iowa Secretary of State, has filed its most recent biennial report with the Secretary of State, and has neither received a certificate of withdrawal from the Secretary of state nor had its authority revoked.
- ☐ Yes ☐ No My business is a limited liability partnership which has filed a statement of qualification in this state and the statement has not been canceled.
- ☐ Yes ☐ No My business is a limited liability partnership which has filed a statement of qualification in a state other than Iowa, has filed a statement of foreign qualification in Iowa and a statement of cancellation has not been filed.
- ☐ Yes ☐ No My business is a limited partnership or limited liability limited partnership which has filed a certificate of limited partnership in this state and has not filed a statement of termination.
- ☐ Yes ☐ No My business is a limited partnership or a limited liability limited partnership whose certificate of limited partnership is filed in a state other than Iowa, the limited partnership or limited liability limited partnership has received notification from the Iowa Secretary of state that the application for certificate of authority has been approved and no notice of cancellation has been filed by the limited partnership or the limited liability limited partnership.
- ☐ Yes ☐ No My business is a limited liability company whose certificate of organization is filed in Iowa and has not filed a statement of termination.
- ☐ Yes ☐ No My business is a limited liability company whose certificate of organization is filed in a state other than Iowa, has received a certificate of authority to transact business in Iowa and the certificate has not been revoked or canceled.

January 9, 2024

Breanne Leshner, Recreation & Public Grounds Director
City of Webster City
400 2nd Street
Webster City, Iowa 50595-0217

RE: BID TABULATION AND RECOMMENDATION
EAST TWIN PARK SPLASH PAD PROJECT
WEBSTER CITY, IOWA

Dear Breanne:

Bid proposals were received on January 9, 2024 for the East Twin Park Splash Pad project. Five bids were submitted, with Peterson Construction out of Webster City, Iowa being the low bidder at \$216,996.06 for Base Bid. The Add Alternate No. 1 amount was \$24,571.88, Add Alternate No. 2 was \$3,299.73 and Add Alternate No. 3 was \$34,750.00. The high bid was from Woodruff Construction. Please see the attached Bid Tabulation for additional information.

Snyder & Associates recommends awarding the construction contract to Peterson Construction.

Please feel free to give me a call with any questions or comments.

Sincerely,

SNYDER & ASSOCIATES, INC.



Clay Schneckloth, PLA
Project Manager

Enclosure

CC: File

TO: MEMBERS OF CITY COUNCIL AND CITY MANAGER

The following petitioners do not want the City Council to approve putting a Splash Pad at East Twin Parks, or any other park in Webster City.

FISCAL RESPONSIBILITY – The city is not being fiscally responsible to spend the huge sum of money for a splash pad that will be half a year or less for a very small percentage of the community. There are no statistics that show having a splash pad encourages people to move to a community. Among other things, they look at the schools, utility costs, condition of the streets and town neatness and safety.

ASSETS PROVIDED FOR OUR CHILDREN - The children of Webster have been provided many recreational opportunities...such as ball fields and courts, Fuller Hall and Recreation activities, sports, a pool and new amenities that have been placed in many of the ten City parks. They have not been slighted.

NEEDS VS. WANTS - A splash pad is unnecessary when the City Swimming Pool is within two blocks of East Twin Parks. It will take away attendance at the pool and will bring in absolutely zero revenue for its use. The pool is enjoyed by residents of all ages and provides older teens with jobs. *It features a zero-depth entrance ADA ramp and secluded area for toddlers and infants with sprinklers and can accommodate all users regardless of ability level. If the City already “has the money”, then it could use that money to keep the pool repaired and safe by replacing the benches and updating and improving the restrooms and concession.

ON GOING EXPENSES AND VANDALISM- Yearly operating expenses, repairs, and daily manpower required to operate the splash pad will take money away from the park’s already insufficient operating budget. The parks are already seeing an upswing in costly vandalism activities.

LIABILITY – The splash pad is an “attractive nuisance” and the City will be liable for injuries, illness and deaths that occur from using the splash pad... as has already happened elsewhere in Iowa, especially since there will be no city supervision.

MORAL RESPONSIBILITY - It is morally irresponsible to waste water, especially when Iowa is in a drought cycle. Just because the City already loses millions of gallons of water per year is no excuse to waste another 3,000,000 to 5,000,000 more gallons.

FISCAL RESPONSIBILITY – City taxpayers are faced with costs of large projects such as the wastewater treatment plant, the water treatment plant, a whole list of ADA violations in its buildings and sidewalks, and future increased utility costs. Citizens on fixed incomes will have to sacrifice in their own lives to pay their taxes. The council should respect that tax money comes from people who choose to live in their town.

** From the Parks and Recreation Master plan.*

NAME

STREET ADDRESS AND CITY

James L. Tollett Jr.	464 West Lane Drive
Connie Gilbert	Webster City Iowa
	Webster City Ia 113 Angela Dr.
Ramona John	Webster City, Ia 50595
	809 Southfield Dr
Jana Reints	1321 Locust St
	Webster City, IA 50595
John Robb	2415 Tunnel Mill Rd
	Webster City, IA 50595
Sharon Cline	2479 Virginia Parkway
	Webster City, IA 50595
Pam Hayer	1332 Locust St
	Webster City, IA 50595
	1318 2nd St
Jane Faint	Webster City IA 50595
Carol McKinney	920 Elm Street
	Webster City, Ia 50595
Billie Smith	1515 Willson Ave
	Webster City Ia 50595

RECEIVED

JAN 04 2024

CITY OF WEBSTER CITY

170 of 229

FILED

JAN 04 2024

KARYL K. BONJOUR
CITY CLERK12:50 pm.
(12/12)

NAME

STREET ADDRESS AND CITY

Kay Klauer

1720 Lynx Ave #101

Webster City, IA 50595

Teri Bachman

1316 Walnut St

Webster City, IA 50595

Carol Zills

1433 210th St.

Webster City 50595

Jane Adams

1021 Water St.

Webster City, Ia

Betty Weber-Maxted

1038 2nd St Webster City

1720 Lynx Ave

Shirley Bowman

Webster City IA

2009 Beach St

Loreen Metten

Webster City, IA 50595

1507 Beach St.

Joleen Hibbing

Webster City, Ia.

115 Parkman Ave

Bernice Beasland

Webster City Ia 50595

Julien Taylor

2034 Blueberry Hill

Webster City, Ia 50595

NAME


STREET ADDRESS AND CITY

Darlene Ringwald 509 Elmhurst Dr.
Webster City, Ia 50595

Doreen Follett 405 West Curve Dr.
Webster City, IA 50595

Cheryl Katschke 2474 ERICKSON AVE
WEBSTER CITY, IA 50595

Jean Biggins 1017 Woolsey Ave
Webster City, Ia 50595

Eather Lehman  Don't need it - fix the Pool.
1129 Nancy Lane WC. 50595

George Calland 224 BICENTENNIAL CT
WEBSTER CITY

Jim Adams 120 Bicentennial Ct
900 Walnut S

Larry Buckman Webster City
2415 Tunnel Mill

Bill Holt Webster City Iowa

Frank Bellamy 400 West Curve Drive
Webster City

NAME

STREET ADDRESS AND CITY

Marilyn Henry

525 Elmhurst Dr
Webster City

Tom McLaughlin

1415 Grove St
Webster City

Georgia Horde

1308 Elm St
Webster City

Ronald Masser

1512 Prospect St
Webster City

Pat Nobes

992 Buxton Dr.
Webster City

1415 Stone

Judith McLaughlin

Webster City

Linda H Barouel

W.C. 619 Walnut St.

Richard Carlson

601 Brewster St, Webster City

Peggy Miller

741 Richardson Dr.
Webster City

Joan Nessa

1204 Betty Lane
Webster City - 51595

NAME

STREET ADDRESS AND CITY

Diane Madoerin

1027 N. Terrace Drive, W.C.

Diane Madoerin

1027 N Terrace Dr., Webster City

Jean Sprungdale

1212 Meadow Ln.

Webster City, Ia

Jane Adams

1021 Water St

Webster City, Ia

Due Doolittle

912 N Terrace Dr. Webster City

Jan Faust

1318 Second St Webster City

Linda Berglund

1112 Hamilton Rd. W.C.

636 E/m Str. W.C.

Pam Moore

Mary Dinsdale

2300 N. Terrace Dr. WC

Step Ketae

500 Pleasant St,
WC

NAME

STREET ADDRESS AND CITY

Elizabeth Gramblin

Webster City

Tim Janda

1321 Grand St

Webster City IA

Paula Browne

1722 SENECA #3 Wc

Pat Russett

1108 Kathy Jane Wc

Kim Elwood

1100 Kathy Jane Wc.

Buddy Elwood

1100 Kathy Jane W.C.

Deloris D. Dyers

1212 Des Moines St W.C

Betty Romick

217 Prosp W.C

Lee Dyers 1202 Des Moines St. W.C

206 Broadway

Marion Stoney

Webster City IA

NAME

STREET ADDRESS AND CITY

Gary Curtis

1749 Lynx Ave.
Webster City, Iowa

John Hemingway

201 1st
WC

Pamela K. Steph

1216 2nd Street
Webster City IA 50595

Sharon Abbas

1238 Water St
Webster City, IA 50595

Bonnie Abbas

" " "

Mary Long

2501 Des Moines apt. 406
Webster City, Iowa

Shirley Moon

906 Elm
W.C.

Rosemary Walters

1720 Lynx ave. apt 303
W.C.

Betty Philier

1012 Summit Dr W.C. 50595

Carolyn Day

837 Cedar St W.C.

NAME

STREET ADDRESS AND CITY

Mary Ann Erickson

532 N. White Fox Rd
Webster City IA 50595

Patricia Reick

716 Prospect St.
Webster City IA 50595

Dick Helling

1507 Beach St.
Webster City

Mary Tjaden

626 Walnut St

Webster City IA

Glenn Tjaden

626 Walnut Street

Webster City, IA 50595

David Parrott

320 Hillcrest Dr.
Webster City 50595

Jonathan Parrott

320 Hillcrest Dr.
Webster City, IA 50595

Valerie Monroe

1211 Elm St
Webster City, IA 50595

Lois Pine

1515 Collins St
Webster City IA 50595

RESOLUTION NO. 2024 - xxx

**RESOLUTION APPROVING AND CONFIRMING PLANS, SPECIFICATIONS, FORM OF CONTRACT
AND ESTIMATE OF COST FOR THE CONSTRUCTION OF THE EAST TWIN PARK SPLASH PAD PROJECT
AND AWARDING CONTRACT TO PETERSON CONSTRUCTION
IN THE AMOUNT OF \$216,996.06 AND ANY BID ALTERNATES THE COUNCIL MAY SELECT,
AND COMMITTING NECESSARY FUNDS TO COMPETE THE PROJECT**

WHEREAS, the City Council of the City of Webster City, Iowa, has determined that it is necessary and desirable that a public improvement be done as described in the proposed plans and specifications and form of contract, which may be hereafter referred to as the East Twin Park Splash Pad Project, (and is hereinafter referred to as the "Project"), which proposed plans, specifications, form of contract and estimate of cost are on file with the City Clerk; and

WHEREAS, this council has heretofore approved plans, specifications and form of contract for the proposed construction of the East Twin Park Splash Pad Project, as described in the resolution providing for a notice of hearing on proposed plans and specifications and proposed form of contract for such East Twin Park Splash Pad Project and taking of bids therefor; and,

WHEREAS, hearing has been held on the proposed plans, specifications, and form of contract for such East Twin Park Splash Pad Project; and,

WHEREAS, pursuant to notice duly published in the manner and form prescribed by resolution of this council and as required by law, bids and proposals were received by this council for the East Twin Park Splash Pad Project; and

WHEREAS, all of the said bids and proposals have been carefully considered by city staff and engineering advisors; and,

WHEREAS, the bid for the project submitted by the following contractor is fully responsive to the plans and specifications for the project, heretofore approved by Council, and is the lowest responsible bid received, such bid being as follows:

	<u>Base Bid</u>
Peterson Construction	\$216,996.06

WHEREAS, the bid alternates for the project submitted by the following contractor are fully responsive to the plans and specifications for the project, heretofore approved by Council, such bid alternates being as follows:

	Bid Alt. #1	Bid Alt. #2	Bid Alt. #3
Peterson Construction	\$24,571.88	\$3,299.73	\$34,750.00

NOW THEREFORE BE IT RESOLVED by the City Council of the City of Webster City, Iowa, as follows:

Section 1. That the plans, specifications and form of contract, and estimate of cost referred to in the preamble hereof be and the same are hereby finally approved and the prior action of the Council approving them is hereby finally confirmed, and the aforementioned public improvement to be constructed in accordance with the plans, specifications and form of contract is necessary and desirable.

Section 2. The bid for the project submitted by the following contractor is fully responsive to the plans and specifications for the project, heretofore approved by Council, and is the lowest responsible bid received, such bid being as follows:

	Base Bid
Peterson Construction	\$216,996.06

Section 3. The City Council may select any bid alternates to be included in the scope of the project

	Bid Alt. #1	Bid Alt. #2	Bid Alt. #3
Peterson Construction	\$24,571.88	\$3,299.73	\$34,750.00

Section 4. The contract for the Project be and the same is hereby awarded to such contractor at the total estimated cost set out above, the final settlement to be made on the basis of the unit prices therein set out and the actual final quantities of each class of materials furnished, the said contract to be subject to the terms of the aforementioned resolution, the notice of hearing and letting, the plans and specifications and the terms of the bidder's written proposal.

Section 5. The amount of the contractor's performance and/or payment bonds is hereby fixed and determined to be 10% of the amount of the contract.

Section 6. The Mayor and City Clerk are hereby authorized and directed to enter into a written contract with said contractor for the project.

Passed and approved this 5th day of February, 2024.

John Hawkins, Mayor

ATTEST: _____
Karyl K. Bonjour, City Clerk



MEMORANDUM

TO: Mayor and City Council

FROM: Traffic Committee
Derrick Drube, Right of Way Inspector/Traffic Committee Secretary

DATE: February 5, 2024

RE: Third Reading of an Ordinance Amending the Code of Ordinances of the City of Webster City, 2019, Chapter 46, Article IV, Division 2, Sec. 46-171 pertaining to Truck Route.

SUMMARY: City staff updated Sec. 46-171 of the City Code of Ordinances, to be more specific to who is responsible for trucks to stay on the marked truck route. Prior to the update it was the owner of the vehicle's responsibility. The update names the operator or person in charge of the operation of the vehicle.

PREVIOUS COUNCIL ACTION: Council approved first reading of the Ordinance on January 2, 2024 and second reading on January 15, 2024.

BACKGROUND/DISCUSSION: Sec. 46-171 was last updated in 1996, the section needed to be updated to include the person operating or in charge of the operation. This allows the driver to be cited for failure to comply with the posted truck route.

FINANCIAL IMPLICATIONS: N/A

RECOMMENDATION: City staff and the Traffic Committee recommend City Council approve Third Reading of the Ordinance to amend Webster City Municipal Code Chapter 46, Article IV, Division 2, Sec. 46-171 and Pass and Adopt the ordinance.

ORDINANCE NO. 2024 – xxx

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF WEBSTER CITY, IOWA, 2019,
BY AMENDING CHAPTER 46 ARTICLE IV, DIVISION 2, SECTION 46-171
PERTAINING TO TRUCK ROUTE**

BE IT ENACTED by the City Council of the City of Webster City, Iowa, as follows, to-wit:

SECTION 1. SECTION MODIFIED. Chapter 46, Article IV, Division 2, Section 46-171, of the Code of Ordinances of the City of Webster City, Iowa, is repealed and the following adopted in lieu thereof:

Sec. 46-171. Truck route.

Truck route regulations are established as follows:

- (1) Truck routes designated. Every motor vehicle weighing five tons or more, when loaded or empty, having no fixed terminal within the city or making no scheduled or definite stops within the city for the purpose of loading or unloading shall travel over or upon the following streets within the city and none other:
 - a. The 700 block north alley parking lot.
 - b. Beach Street from Second Street to the south city limit.
 - c. Des Moines Street from Second Street to Odell Street.
 - d. James Street from Overpass Drive to the west city limit.
 - e. MacKinlay Kantor Drive (County Road R-27) from James Street to the north city limit.
 - f. Overpass Drive from Second Street to James Street.
 - g. Prospect Street from Second Street to Stockdale Street.
 - h. Second Street from the east city limit to James Street, except the area on Second Street between Superior Street and Prospect Street, known as the 400—700 blocks.
 - i. Superior Street from Third Street to the U.S. 20—Iowa 17 interchange.
 - j. Third Street from Superior Street to Des Moines Street.
 - k. White Fox Road (County Road R-33) from Second Street to the north city limit.
- (2) Routes for scheduled stops. Any motor vehicle weighing five tons or more, when loaded or empty, having a fixed terminal, making a scheduled or definite stop within the city for the purpose of loading or unloading shall proceed over or upon the designated routes set out in this section to the nearest point of its scheduled or definite stop and shall proceed thereto, load or unload and return, by the most direct route to its point of departure from the designated route.
- (3) No person operating or in charge of the operation of any vehicle shall operate or require the operation of such vehicle upon any street in any manner contrary to this section.

SECTION 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed and adopted this 5th day of February, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk



MEMORANDUM

TO: Mayor and City Council

FROM: Traffic Committee
Derrick Drube, Right of Way Inspector/Traffic Committee Secretary

DATE: February 5, 2024

RE: Third Reading of an Ordinance Amending the Code of Ordinances of the City of Webster City, Iowa, 2019, by amending Chapter 46, Article V, Division 1, Sec. 46-206 and Sec. 46-209 pertaining to Parking Regulations.

SUMMARY: In order for a parking infraction to be enforced and upheld in the court system, the no parking zone must be included in the City's Code of Ordinances. The City's Right of Way Inspector performed a no parking zone inventory and cross referenced the City's Code. Staff has updated the Code to reflect no parking zone locations in the community and is presenting the information to City Council for review and consideration of adoption.

PREVIOUS COUNCIL ACTION: Council approved first reading of the Ordinance on January 2, 2024 and approved the second reading on January 15, 2024.

BACKGROUND/DISCUSSION: City staff updated Sec. 46-206 and Sec. 46-209, due to the ability to enforce a no parking zone infraction said sign must be mentioned in the Code of Ordinances. Staff took inventory on sign location and updated the locations in the Municipal Code.

Sec. 46-206 was last updated in 2020, while Sec. 46-209 was last updated in 1996. The ordinance was presented to the traffic committee on May 8, 2023. They reviewed the request and recommended the updated version of the Webster City Municipal Code pertaining to Parking Regulations be presented to the City Council to proceed with necessary steps to adopt the ordinance modifications being proposed.

FINANCIAL IMPLICATIONS: N/A

RECOMMENDATION: City staff and the Traffic Committee recommend City Council approve Third Reading of the Ordinance to Amend the Webster City Municipal Code Chapter 46, Article V, Division 1, Sec. 46-206 and Sec. 46-209 pertaining to Parking Regulations and Pass and Adopt Ordinance.

ORDINANCE NO. 2024 – xxx

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF WEBSTER CITY, IOWA, 2019,
BY AMENDING CHAPTER 46, ARTICLE V, DIVISION 1, SECTION 46-206 AND
SECTION 46-209 PERTAINING TO PARKING REGULATIONS**

BE IT ENACTED by the City Council of the City of Webster City, Iowa, as follows, to-wit:

SECTION 1. SECTIONS MODIFIED. Chapter 46, Article V, Division 1, Section 46-206 and Section 46-209 of the Code of Ordinances of the City of Webster City, Iowa, 2019, are repealed and the following adopted in lieu thereof:

Sec. 46-206. No parking zones.

No one shall stop, stand or park a vehicle in any of the following specifically designated no parking zones except when necessary to avoid conflict with other traffic or in compliance with the direction of a peace officer or traffic control signal:

- (1) Bank Street on the north side from Beach Street to West Avenue.
- (2) Bank Street on the south side from Prospect Street to Beach Street.
- (3) Bank Street on the south side from Seneca Street east 75 feet.
- (4) Beach Street on both sides from Second Street to south city limit.
- (5) Boone Street on the north side from Mary Lane to Broadway Street.
- (6) Brewer Street on the south side from Des Moines Street to Willson Avenue.
- (7) Broadway Street on both sides from Second Street to 35 feet south of Second Street.
- (8) Broadway Street on both sides from Second Street to Third Street.
- (9) Broadway Street on the west side from Second Street to Ohio Street.
- (10) Clark Street on the north side from Funk Street to Grove Street.
- (11) Closz Drive on both sides from Millards Lane to Aldrich Drive.
- (12) Collins Street on north side from College Street to Shashi Drive.
- (13) Des Moines Street on both sides from I.C. Railroad to Hillcrest Drive.
- (14) Des Moines Street on the east side from First Street to 75 feet south of First Street.
- (15) Des Moines Street on the east side from Ohio Street to 230 feet south of Ohio Street.
- (16) Des Moines Street on the west side from Elm Street to 50 feet north of Elm Street.
- (17) Des Moines Street on the west side from Elm Street to Brewer Street.
- (18) Division Street on the north side from Superior Street to Beach Street.
- (19) Division Street on the south side from Des Moines Street west 131 feet.
- (20) Division Street on the south side from Seneca Street west 130 feet.
- (21) Dubuque Street on the north side from the west line of the 600 block, as vacated, to a point 100 feet east.
- (22) Dubuque Street on the south side from the west line of the 600 block, as vacated, to Seneca Street.
- (23) Elm Street on the north side from Lynx Avenue to 30 feet east of Lynx Avenue.
- (24) Elm Street on the south side from Lynx Avenue to River Street.
- (25) Fair Avenue on both sides from Division Street to Bank Street.
- (26) Fair Meadow Drive on the north side from Des Moines Street to North Terrace Drive.

- (27) First Street on the south side from Prospect Street to West Avenue.
- (28) First Street on the south side from Seneca Street to Union Street.
- (29) Funk Street on both sides from Second Street to 35 feet north of Second Street.
- (30) Funk Street on the east side from James Street to John Street.
- (31) Funk Street on the west side from Second Street to Clark Street.
- (32) Grand Street on the north side from Beach Street to 150 feet west of Beach Street.
- (33) Grove Street on both sides from Second Street to 35 feet south of Second Street.
- (34) Grove Street on both sides from Second Street north to the alley.
- (35) Grove Street on the east side from Ohio Street to Second Street.
- (36) Highland Drive on the west side.
- (37) Hillcrest Drive on both sides from Des Moines Street to Lincoln Drive.
- (38) Industrial Park Road on both sides from 120 feet west of Ivan Hargrave Drive east.
- (39) Ivan Hargrave Drive on both sides from Industrial Park Road to James Street.
- (40) James Street on both sides from Overpass Drive to west corporate limit.
- (41) John Street on the north side from Funk Street to Wood Street.
- (42) Locust Street on the north side from Beach Street to 100 feet west of Beach Street.
- (43) Maple Avenue on the east side from Willow Street to north end of concrete.
- (44) Marvel Street on both sides from Second Street west.
- (45) Mary Lane on the north side from Sunset Drive to Easy Street with an area from Sunset Drive to 270 feet west of Sunset Drive to be designated for school bus parking only.
- (46) Mary Lane on the south side from Sunset Drive to 265 feet west of Sunset Drive.
- (47) Oak Avenue on the west side from Willow Street to Second Street.
- (48) Odell Street on the south side from Prospect Street to Des Moines Street.
- (49) Ohio Street on the south side from Beach Street to Superior Street.
- (50) Overpass Drive on both sides from Fair Avenue to James Street.
- (51) Park Avenue on the east side from Lyons Creek Bridge to Second Street.
- (52) Prospect Street on both sides from Second Street to 35 feet south of Second Street.
- (53) Prospect Street on the east side from Ohio Street to Walnut Street.
- (54) Prospect Street on the east side from the Canadian National Railroad to Odell Street.
- (55) Prospect Street on the east side of the 700 block from the north line of the alley north 12 feet.
- (56) Prospect Street on the west side from Second Street north 120 feet and on the east side from Second Street to 35 feet north of Second Street.
- (57) Second Street on both sides from the west line of Park Avenue to the east corporate limit; from the west line of Union Street to the east line of River Street and on the Boone River Bridge.
- (58) Second Street on both sides from the west line of Prospect Street to the west corporate limits, except that parking on the south side of Second Street from 300 feet west of Fair Street to West Avenue shall be permitted.
- (59) Seneca Street on the east side from Bank Street to 20 feet south of Bank Street.
- (60) Seneca Street on the west side from Bank Street to Water Street.
- (61) Shashi Drive from Collins Street south.
- (62) South Street on the north side from Des Moines Street to North Terrace Drive.
- (63) Sparboe Court on the west side from Ohio Street to Cedar Street.
- (64) Sunset Drive on the west side from Ohio Street to Mary Lane.
- (65) Superior Street on both sides from Third Street to south city limit.

- (66) Superior Street on the east side from Third Street north to the alley.
- (67) Tasler Drive on the north side from Clark Mollenhoff east.
- (68) Third Street on both sides from Superior Street to Des Moines Street.
- (69) Third Street on the north side from Broadway Street to Fair Avenue.
- (70) Third Street on the north side from White Fox Road to Superior Street.
- (71) Wall Street on the north side from Beach Street to west end of concrete.
- (72) Walnut Street on the north and south sides from Lynx Avenue to 30 feet east of Lynx Avenue.
- (73) Walnut Street on the south side from Beach Street to Superior Street.
- (74) Water Street on the north side from Des Moines Street to Superior Street.
- (75) Water Street on the south side from Prospect Street to Beach Street.
- (76) Water Street on the south side from Union Street to River Street.
- (77) Wauneta Court on the west side from Ohio Street to Webster Street.
- (78) West Avenue on both sides from Bank Street to First Street.
- (79) White Fox Road on both sides from the Canadian National Railroad underpass to the north corporate limit.
- (80) Willson Avenue on the east side from Elm Street to 25 feet north of Elm Street.
- (81) Willson Avenue on the east side from Elm Street to 25 feet south of Elm Street.
- (82) Willson Avenue on the east side from Water Street to Ohio Street.
- (83) Willson Avenue on the west side from Ohio Street to Brewer Street.
- (84) Wood Street on both sides from Second Street to 35 feet north of Second Street.
- (85) Wood Street on both sides from Second Street to 35 feet south of Second Street.
- (86) Wood Street on the west side from John Street to James Street.
- (87) Woolsey Avenue on the east side from Second Street to Bank Street.
- (88) Fair Meadow Drive on both sides from Superior Street to Edgewood Drive.
- (89) Des Moines Street on the west side from Division Street to 50 feet south of Division Street.
- (90) Des Moines Street on the west side from Division Street to 50 feet north of Division Street.
- (91) Lynx Avenue on the west side from a point 540 feet south of Bank Street to Collins Street.
- (92) East side of Lynx Avenue at the Elm Street-Lynx Avenue intersection from the intersection to the first driveway on the north and south.
- (93) Lewis Drive on the north side from the gutter line of Des Moines Street 123 feet west to the point of beginning and continuing 58 feet; and from the gutter line of Des Moines Street 234 feet west to the point of beginning and continuing 58 feet.
- (94) Des Moines Street on the east side from Fair Meadow Drive to Lewis Drive.
- (95) Fair Meadow Drive on both sides from Hospital Drive East to the end of Fair Meadow Drive.

Sec. 46-209. Parking limited to five minutes.

It is unlawful to park any vehicle for a continuous period of more than five minutes between the hours of 8:00 a.m. and 6:00 p.m. on each weekday except holidays upon the following designated streets:

- (1) Des Moines Street, on the east side, from the alley between First Street and Division Street to 50 feet north of the alley.
- (2) Second Street, on the south side, from a point 150 feet east of Superior Street to a point 175 feet east of Superior Street.
- (3) Bank Street on the north side from 80 feet east of Des Moines Street to 145 feet east of Des Moines Street.

SECTION 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed and adopted this 5th day of February, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

MEMORANDUM

TO: Mayor and City Council

FROM: Ariel Bertran, Community Development Director

DATE: February 5, 2024

RE: Setting a public hearing to amend the Code of Ordinances of the City of Webster City, Iowa, 2019 pertaining to Chapter 10, Article II, Division 1, Section 10-29 entitled International Property Maintenance Code

SUMMARY: The City of Webster City currently has adopted the 2021 Edition of the International Property Maintenance Code with several deletions and modifications. City staff has found this to be a challenge in enforcing property maintenance throughout the City in regards to the dilapidation and deterioration of both residential and non-residential structure. City Staff is recommending amending the Code of Ordinances to re-adopt the International Property Maintenance Code with fewer suggested modifications and deletions. A public hearing needs to be set in order to amend the Code of Ordinances pertaining to Chapter 10, Article II, Division 1, Section 10-29, entitled International Property Maintenance Code.

PREVIOUS COUNCIL ACTION: City Council adopted Ordinance 2022-1861 on October 17, 2022 which includes the adoption of the 2021 International Property Maintenance Code 2021 Edition with the deletions, modifications or amended subsections that were recommended at that time.

BACKGROUND/DISCUSSION: Due to current residential and non-residential building conditions, it is necessary to amend our City Code pertaining to Chapter 10, Article II, Division 1, Section 10-29 entitled International Property Maintenance Code. In order to amend the Code, a public hearing must be set.

FINANCIAL IMPLICATIONS: There are no financial implications to the City.

RECOMMENDATION: Set a public hearing for February 19, 2024 at 6:05p.m. on the proposed amendment to the Code of Ordinances for the City of Webster City pertaining to Chapter 10, Article II, Division 1, Section 10-29 pertaining to the International Property Maintenance Code.

RESOLUTION NO. 2024—xxx

**RESOLUTION SETTING TIME AND PLACE FOR A PUBLIC HEARING ON PROPOSAL TO
AMEND THE CODE OF ORDINANCES OF THE CITY OF WEBSTER CITY, IOWA, 2019
PERTAINING TO CHAPTER 10, ARTICLE II, DIVISION 1, SECTION 10-29
ENTITLED INTERNATIONAL PROPERTY MAINTENANCE CODE.**

WHEREAS, before amending the City Code of Ordinances, pertaining to the International Property Maintenance Code, a public hearing must be held. Notice of the Public Hearing on the proposal shall be published in compliance with City Code Chapter 50, Section 50-400 and Iowa Code Chapter 414; and

WHEREAS, it is proposed by City Staff to amend the Code of Ordinances pertaining to chapter 10, Article II, Division 1, Section 10-29 entitled International Property Maintenance Code; and

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Webster City, Iowa that a Public Hearing for amending the Code of Ordinances described above will be held in person in Council Chambers at City Hall, 400 Second Street, Webster City, Iowa, on the 19th day of February, 2024, at 6:05 P.M., and that the City Clerk is directed to publish notice as required by law.

Passed and adopted this 5th of February, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

**NOTICE OF PUBLIC HEARING
ON A PROPOSED ORDINANCE TO AMEND THE CODE OF ORDINANCES
OF THE CITY OF WEBSTER CITY, IOWA, 2019 PERTAINING TO
CHAPTER 10, ARTICLE II, DIVISION 1, SECTION 10-29
ENTITLED INTERNATIONAL PROPERTY MAINTENANCE CODE**

PUBLIC NOTICE is hereby given that the City Council of the City of Webster City will hold a public meeting and hearing on February 19, 2024, at 6:05 P.M. in the City Hall Council Chambers, 400 Second Street, Webster City, Iowa, at which meeting the Council proposes to take action on the proposed amendment to the Code of Ordinances of the City of Webster City, Iowa, 2019 pertaining to Chapter 10, Article II, Division 1, Section 10-29 entitled International Property Maintenance Code.

A copy of the proposed amendments may be viewed at City Hall during regular business hours or may be viewed on the City's internet site at <https://webstercity.com/>.

At the meeting and hearing the Council shall receive, from any resident or property owner of the City, any oral or written objections to, or comments on, the proposed amendment to the Code of Ordinances of the City of Webster City, Iowa, 2019 pertaining to Chapter 10, Article II, Division 1, Section 10-29 entitled International Property Maintenance Code.

After all objections and comments have been received and considered, the Council will, at this meeting or at any adjournment thereof, take action on the proposed amendment or will abandon the proposed amendment.

This notice is given by the City of Webster City in the State of Iowa and published pursuant to the requirements of Section 50-400 of the City Code of Webster City, Iowa and Iowa Code Chapter 414.

Dated this 5th day of February, 2024.

Karyl K. Bonjour
City Clerk, Webster City, Iowa



MEMORANDUM

TO: Mayor and City Council

FROM: Brandon Bahrenfuss, Street Department Supervisor

DATE: February 5, 2024

RE: Adopt a Resolution Authorizing the Street Department Supervisor to seek bids and proceed with lowest bidder if bids come back under \$100,000 for Concrete Panel Replacement; and Authorize the Mayor and City Clerk to execute contract with lowest bidder.

SUMMARY: Street Department Supervisor has added \$100,000 to the Operations Budget to make repairs to concrete streets that are cracking, heaving, potholing, or creating a rough travel lane for the drivers. This project will be bid out to multiple contractors and awarded to the lowest bidder.

PREVIOUS COUNCIL ACTION: City Council has seen this in the 2023-2024 Operations Budget.

BACKGROUND/DISCUSSION: Starting in 2022 Street Department Supervisor added \$50,000 to the operations budget for concrete panel replacement to improve street surfaces that are in need of repair. Areas where panel replacement took place in the previous two years include:

Before:
540 Columbia St.



After:



Des Moines and Bank St intersection



1019 North Terrace Dr.



707 2nd St.



920 Des Moines St.



129 2nd St.



Beach St and Ohio St. Intersection



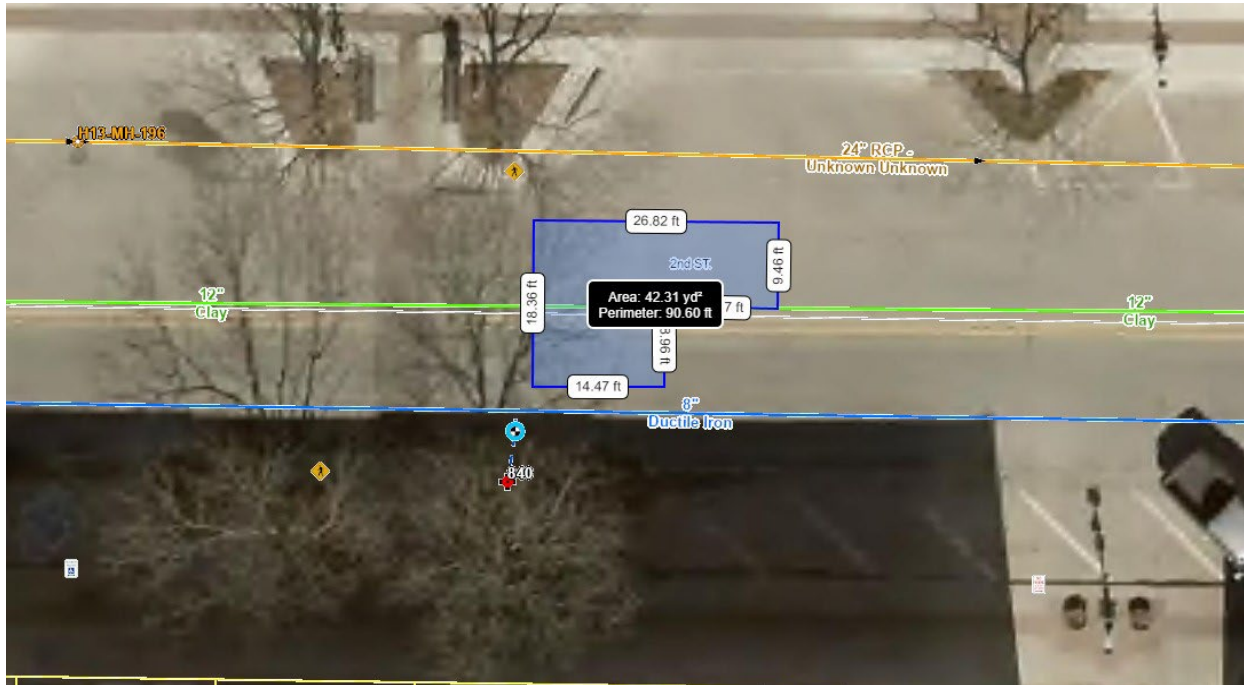
This will mark the third year Street Department Staff in collaboration with contractor has removed old concrete, added subbase, compacted, and provided manhole/valve risers and rings for a contractor to pin, set manholes/valve risers, pour the concrete, saw cut, and joint seal. Working with a contractor

allows staff time to keep up with all daily operations while making improvements to city streets at the same time.

We plan on making \$100,000 worth of panel repairs this fiscal year and if it continues to be a success, we hope to continue for many years to come.

Areas that we are recommending for this year's panel replacement include:

522 2nd Street: Replace Concrete Street, 1 Manhole Structure Adjustments.



1508 College Street: Replace Concrete Street



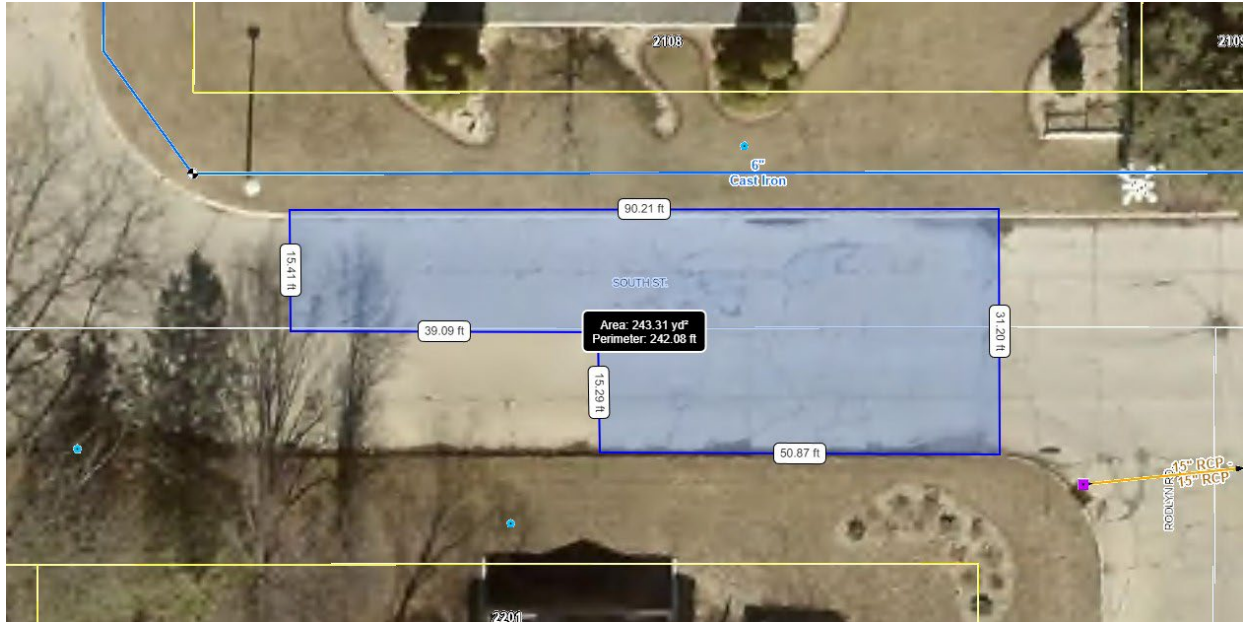
2300 Superior Street: Replace Concrete Street



1605 Lynx Ave: Replace Concrete Street



2108 Rodlyn Road: Replace Concrete Street



300 2nd Street: Replace Concrete Street, 1 Manhole Structure Adjustment



FINANCIAL IMPLICATIONS: The City budgeted \$100,000 in the 2023-2024 Capital Improvement Budget for Concrete Panel Replacement.

RECOMMENDATION: Staff recommends the City Council adopt a resolution authorizing the Street Department Supervisor to seek bids and proceed with the lowest bidder if bids come back under \$100,000 for Concrete Panel Replacement and authorize Mayor and City Clerk to execute contract with lowest bidder.

RESOLUTION NO. 2024 - xxx

**RESOLUTION AUTHORIZING THE STREET DEPARTMENT SUPERVISOR
TO SEEK BIDS AND PROCEED WITH LOWEST BIDDER
IF BIDS COME BACK UNDER \$100,000 FOR CONCRETE PANEL REPLACEMENT;
AND AUTHORIZE THE MAYOR AND CITY CLERK TO EXECUTE CONTRACT WITH
LOWEST BIDDER IN AMOUNT NOT TO EXCEED \$100,000 FOR SUCH PROJECT**

WHEREAS, the City of Webster City is in need of concrete panel replacement; and

WHEREAS, the City of Webster City will proceed with the lowest bidder as long as bids come back under \$100,000; and

WHEREAS, the City of Webster City has attached the locations and bid Specifications for the contractor awarded as Exhibit "A"; and

WHEREAS, said purchase shall be governed by and construed in accordance with the laws of the State of Iowa and local municipal code; and

NOW THEREFORE BE IT RESOLVED, by the City Council of the City of Webster City, Iowa as follows:

SECTION 1: Authorizes the Street Department Supervisor to seek bids and proceed with the lowest bidder if bids come back under \$100,000 for Concrete Panel Replacement.

SECTION 2: Authorize Mayor and City Clerk to execute contract with the lowest bidder for Concrete Panel Replacement in the amount not to exceed \$100,000.

Passed and adopted this 5th day of February, 2024.

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

Exhibit “A”

NOTICE TO BIDDERS

2024 Concrete Panel Replacement Project

Time and Place for Filing Sealed Quotations

Sealed quotations, subject to the conditions contained herein, will be received at the office of the City Clerk in City Hall, 400 Second Street, Webster City, Iowa, 50595, until 2:00 p.m. according to the clock in said City Council Chambers on the 28th day of February, 2024 for:

Quotation envelopes must be clearly marked, “2024 Concrete Panel Replacement Project.”

Construction of **2024 Concrete Panel Replacement Project** maintenance work, as hereinafter described in general and as described in detail in the project documents now on file in the office of the City Clerk, Webster City, Iowa.

Time and Place Sealed Quotations will be Opened and Considered

Sealed Quotations received will be reviewed and considered by the City on the 28th day of February, 2024. Quotes will be considered by the City and are anticipated to be awarded by March 4, 2024.

Contract Documents

The project documents governing the construction of the proposed repair project have been prepared by the City’s Project Coordinator, which project documents and the proceedings of the City referring to and defining said proposed repairs are hereby made a part of the Notice by reference, and the proposed contract shall be executed in compliance therewith. A copy of said project documents and form of contract is now on file in the office of the City Clerk and may be examined at Webster City City Hall, 400 Second Street, Webster City, Iowa 50595.

An electronic copy of the Contract Documents is available by contacting Dedra Nerland, Public Works Management Assistant at dnerland@webstercity.com for no cost. Paper copies of the contract documents are available upon request.

General Nature of the Public Repair and Maintenance Project

2024 Concrete Panel Replacement Project

The City of Webster City is taking bids for Concrete Panel Replacement. The areas needing replaced include; 522 2nd St, 1508 College St, 2300 Superior St, 1605 Lynx Ave, 2108 Rodlyn Rd, and 300 2nd St. **Items the City will be responsible for include:**

- Traffic Control/Signage will be provided and installed during the City’s portion of the contract and left for the contractor to use.
- Removal of all concrete.
- Provide rock material for subbase.
- Replacement of existing castings with adjustable risers.
- Replacement of existing valve risers with lids.
- Providing ADA Detectable Warning Plates

- Dirt Work and Seeding

Items the contractor will be responsible for include:

- Contractor is responsible to review the sites to be repaired and submit a bid for each location separately.
- Follow SUDAS Standard Specification, 2022 Edition
- Coordinating with the City to schedule shutdown and concrete removal.
- Contractor is responsible for leveling and compacting sub-base aggregate
- Contractor is responsible for signage and traffic control after removals and during contractors' portion of the contract
- Coordinate with Brandon Bahrenfuss and Derrick (ROW inspector) prior to pouring concrete for final approval
- Follow SUDAS Standard Specification, 2022 Edition for expansion joint requirements and tie bar requirements
- Concrete patch must be 2 inches thicker than existing with number four epoxy coated rebar.
- Concrete will be no less than 6" in depth
- Rebar 24" in length on 30" centers around the existing concrete panels.
- Setting grade for valve risers and Manhole lids
- All sanitary and storm sewer boxouts need to be 6 ft x 6 ft
- Following SUDAS Standard Specification, 2022 Edition for ADA sidewalk ramps
- C4WRC20 Concrete.
- City white pigmented cure.
- Saw cut and crack seal based on SUDAS Standard Specification, 2022 Edition.
- 2-year warranty
 - Removal and replacement by contractor if cracking, spalling, or sagging occurs in the first 2 years.
 - This will be reviewed and determined by Derrick Drube (ROW inspector)
- Project must be completed by June 28, 2024

Completion of Work

The Notice to Proceed is anticipated to be issued after satisfactory review of quotations, insurance and contract. The work area shall be diligently worked to completion. Work may be suspended during periods of inactivity.

The Contractor shall fully complete the project by June 28, 2024. Full completion includes having all surface restoration and ALL work areas open to use by the public. Work area, once commenced shall be diligently worked to completion. Should the Contractor fail to fully complete the work within the time allotted, liquidated damages of \$250 per working day shall be applied for each calendar day until the work is fully complete.

The City of Webster City does hereby reserve the right to reject any or all quotations, waive informalities and to enter into such contract, or contracts, as it deems to be in the best interest of the City.

The Notice is given by authority of the City Council of the City of Webster City, Iowa.

Dated at Webster City, Iowa this ___ day of February, 2024

John Hawkins, Mayor

ATTEST:

Karyl K. Bonjour, City Clerk

Posted on City of Webster City website on the 6th day of February, 2024

INSTRUCTIONS TO BIDDERS

2024 Concrete Panel Replacement Project

The work comprising the above referenced project shall be constructed in accordance with the 2022 Edition of the SUDAS Standard Specifications. Before submitting your quote, review the requirements of SUDAS, the sections regarding quotation requirements, contract execution, and insurance requirements. Be certain that all documents have been completed properly, as failure to complete and sign all documents and to comply with the requirements listed below can cause your quote not to be considered.

Quotations must be filled out with ink or typewriter, and without erasure, interlineation, or changes, and if not made in accordance with Information for Bidders, will be subject to rejection as irregular, yet the City reserves the right to waive any irregularity.

It is expressly agreed that by submitting a quotation the bidder acknowledges that he/she has examined the location or site of the proposed project and the project documents and accepts all the terms and conditions thereof.

Quotations will be made in the name of the principal, and if a partnership, the names of all partners shall be given. Exact post office address shall be given in all cases.

Facsimile Quotations will not be considered, but modifications by facsimile of Quotations already submitted will be considered if received prior to the deadline set for the quote submittal.

I. Definitions

- a. Project Coordinator – Whenever the term “Project Coordinator” appears in these specifications, it shall be understood to mean the Street Department Supervisor of Webster City or his/her duly authorized representative, such representative acting severally within the scope of the particular duties entrusted to them.
- b. City – Whenever the term “City” appears in these specifications, it shall mean the City of Webster City, Iowa.

II. Submission of the Quotation and Identity of Bidder

- a. The quotation shall be sealed in an envelope, properly identified as the Quotation with the project title and the name and address of the bidder, and deposited with the City at or before the time and at the place provided in the Notice to Bidders. It is the sole responsibility of the Bidder to see that its Quotation is delivered to the **City prior to the time for reviewing quotes**. Any Quotation received after the scheduled time for the receiving of quotations may not be considered. If the City provides envelopes for quotations, bidders shall be required to utilize such envelopes in the submission of their quotes.

- b. The following documents shall be completed, signed and returned in the Quotation envelope. The quote cannot be reviewed if any of these documents are omitted from the Quotation envelope.
 - i. Quotation – Complete each of the following parts:
 - 1. Quotation Form
- c. Identity of Bidder - Sign the Quotation. The signature of the Quotation and all quotation attachments must be an original signature in ink signed by the same individual who is the Company Owner or an authorized Officer of the Company; copies or facsimile of any signature or electronic signatures will not be accepted.

The Bidder Status Form is required by the Iowa Labor Commissioner, pursuant to the Iowa Administrative Code rule 875-156.2(1). The Bidder must complete and submit the Bidder Status Form, signed by an authorized representative of the Bidder, with their bid quotation. Under Iowa Administrative Code rule 875-156.2(1), failure to provide the Bidder Status Form with the Quotation may result in the Quotation being deemed non-responsive and may result in the Quotation being rejected.

III. Preconstruction Meeting and Commencement of Work

The pre-construction meeting shall be held on call by the Project Coordinator and shall include discussion of the schedule of work, safety, related responsibilities with utilities, and other pertinent related items concerning the proposed construction. At this meeting the Contractor shall provide the City with a list of subcontractors, their foreman, and telephone numbers, as well as a planned construction schedule. Representatives of the various utility companies impacted may be invited to the pre-construction meeting to begin early coordination and cooperation.

The Notice to Proceed is anticipated to be issued after satisfactory review of executed bonds, insurance, and contract. The work area shall be diligently worked to completion.

The Contractor shall fully complete the project by June 28, 2024. Full completion includes having all surface restoration and ALL work areas open to traffic including saw cutting and crack sealing. Work area, once commenced shall be diligently worked to completion. Should the Contractor fail to fully complete the work within the time allotted, liquidated damages of \$250 per calendar day shall be applied for each calendar day until the work is fully complete.

IV. Payment

Payment to the Contractor will be made in cash from such fund or funds as are legally available including, but not limited to the sale of General Obligation Bonds, Revenue Bonds and /or the City's Utility Fund.

V. Sales Tax Exemption

Contractors and subcontractors shall not include sales tax for material purchases. At the time of the contract acceptance by the City Council, the prime contractor and all subcontractors will be issued a certificate of exemption. Tax exemption certificates are applicable only for the specific project for which the tax exemption certificate is issued. The Contractor shall provide to the City: company name, Federal ID number, contact person, phone number and the service being provided. The Contractor also must file appropriate lien waivers before final payment will be released.

VI. Non-Debarred Contractors and Subcontractors

The Bidder and all of its subcontractors shall, at the quote is submitted and for the performance of this public works contract, be non-debarred contractors and not be ineligible contractors.

The Bidder, by submission of a quote and under penalty of perjury, certifies that they or any other person associated therewith in the capacity of owner, partner, director, officer, manager or persons acting in these capacities for any subcontractor:

- a. is not currently under suspension, debarment, voluntary exclusion or determination of ineligibility by any federal or state agency;
- b. has not been suspended, debarred, voluntarily excluded or determined ineligible by any federal or state agency within the past three (3) years;
- c. does not have a proposed debarment pending; and
- d. has not been indicted, convicted or had a civil judgment rendered against it by a court of competent jurisdiction in any matter involving fraud or official misconduct within the past three (3) years.

Statement of Bidder's Qualifications Form

All Contractors intending to submit a Proposal for the listed Project shall submit a fully completed written statement on this form sworn to before an officer authorized by law to administer oaths. The Contractor shall be bound by the information set forth in the statement.

Failure to submit a fully completed and accurate Statement of Bidder's Qualifications Form with the Proposal may result in the Proposal being deemed non-responsive and may result in the Proposal being rejected.

Instructions

1. All Questions must be answered completely and correctly.
2. Do not leave blanks.
3. If a question or section is not applicable, write "Not Applicable" or "N/A".
4. "Information Provided Upon Request" or similar responses are not acceptable.
5. If you need additional space to complete an answer, use a separate piece of paper and attach it to this form.

Project Information

Project Name: 2024 Concrete Panel Replacement Project

Owner's Name: City of Webster City, Iowa

Owner's Address: Webster City City Hall, 400 Second Street, Webster City, Iowa, 50595

Contractor Information

1. Identification

A. Name of Organization: _____

B. Name and Title of Responsible Individual: _____

C. Contractor's Address: _____

D. Telephone Number: _____

E. Fax Number: _____

F. Email: _____

2. Responsibility

- A. Has the Contractor's Registration ever been suspended or revoked in any jurisdiction?

_____ Yes _____ No

If yes, provide all relevant information and documentation regarding the suspension or revocation.

- B. Has the Contractor ever been unable to obtain a bond or been denied a bond?

_____ Yes _____ No

If yes, provide all relevant information and documentation regarding the refusal or denial.

- C. Has the Contractor had any judgments entered against it or been a party to arbitration proceedings or litigation within the past five (5) years, or are there any currently pending arbitration proceedings or litigation involving the Contractor or any of its officers?

_____ Yes _____ No

If yes, provide listings, status, and outcomes regarding the judgments, arbitration proceedings, or litigation. The Owner reserves the right to request additional information, if deemed necessary.

- D. Within the past five (5) years, has the Contractor, or the Contractor's proposed subcontractor(s) for the Project, ever been prohibited, debarred, disqualified, or removed by any federal, state, or local governmental entity from bidding on any project?

_____ Yes _____ No

If yes, provide all relevant information and documentation regarding the prohibition, debarment, disqualification, or removal.

- E. Within the past five (5) years, has the Contractor, or the Contractor's proposed subcontractor(s) for the Project, received notification of breach or default on any contract; had any contract terminated; had any owner request to take over work; failed to substantially complete any project in a timely manner; or failed to fully complete any project in a timely manner?

_____ Yes _____ No

If yes, provide all relevant information and documentation regarding said breach, default, termination, owner request to take over work, or failure to complete.

- F. The Contractor affirms its responsibility to retain only subcontractors who can fully comply with the Contract Documents for the Project, including those that can address requirements concerning labor.

_____ Yes _____ No

- G. The Contractor affirms its responsibility to ensure that each subcontractor meets quality assurance specifications as presented in the Contract Documents for the Project.

_____ Yes _____ No

_____ Yes _____ No

I hereby certify that:

- Dated this _____ day of _____, 20____.

Title: _____

On this _____ day of _____, 20____, before me, the undersigned, a Notary Public in and for the State of____, personally appeared____and _____, to me known to be the identical person(s) named in and who executed the foregoing instrument, and acknowledged that (he) (she) (they) executed the instrument as (his) (her) (their) voluntary act and deed.

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Bidder Status Form

To be completed by all bidders

Part A

Please answer "Yes" or "No" for each of the following:

☐ Yes ☐ No

My company is authorized to transact business in Iowa.
(To help you determine if your company is authorized, please review the worksheet on the next page).

☐ Yes ☐ No

My company has an office to transact business in Iowa.

☐ Yes ☐ No

My company's office in Iowa is suitable for more than receiving mail, telephone calls, and e-mail.

☐ Yes ☐ No

My company has been conducting business in Iowa for at least 3 years prior to the first request for bids on this project.

☐ Yes ☐ No

My company is not a subsidiary of another business entity or my company is a subsidiary of another business entity that would qualify as a resident bidder in Iowa.

If you answered "Yes" for each question above, your company qualifies as a resident bidder. Please complete Parts B and D of this form.

If you answered "No" to one or more questions above, your company is a nonresident bidder. Please complete Parts C and D of this form.

To be completed by resident bidders

Part B

My company has maintained offices in Iowa during the past 3 years at the following addresses:

Dates:_____/_____/_____to_____/_____/_____Address:_____

City, State, Zip: _____

Dates:_____/_____/_____to_____/_____/_____Address:_____

City, State, Zip: _____

Dates:_____/_____/_____to_____/_____/_____Address:_____

City, State, Zip: _____

You may attach additional sheet(s) if needed.

To be completed by non-resident bidders

Part C

1. Name of home state or foreign country reported to the Iowa Secretary of State: _____

2. Does your company's home state or foreign country offer preferences to resident bidders, resident laborforce preferences or any other type of preference to bidders or laborers? ☐ Yes ☐ No

3. If you answered "Yes" to question 2, identify each preference offered by your company's home state or foreign countryand the appropriate legal citation.

You may attach additional sheet(s) if needed.

To be completed by all bidders

Part D

I certify that the statements made on this document are true and complete to the best of my knowledge and I know that myfailure to provide accurate and truthful information may be a reason to reject my bid.

Firm Name: _____

Signature:_____Date:_____

You must submit the completed form to the governmental body requesting bids per 875 Iowa Administrative CodeChapter 156. This form has been approved by the Iowa Labor Commissioner.

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309-6001 (09-15)

Worksheet: Authorization to Transact Business

This worksheet may be used to help complete Part A of the Resident Bidder Status form. If at least one of the following describes your business, you are authorized to transact business in Iowa.

- ☐ Yes ☐ No My business is currently registered as a contractor with the Iowa Division of Labor.
- ☐ Yes ☐ No My business is a sole proprietorship and I am an Iowa resident for Iowa income tax purposes.
- ☐ Yes ☐ No My business is a general partnership or joint venture. More than 50 percent of the general partners or joint venture parties are residents of Iowa for Iowa income tax purposes.
- ☐ Yes ☐ No My business is an active corporation with the Iowa Secretary of State and has paid all fees required by the Secretary of State, has filed its most recent biennial report, and has not filed articles of dissolution.
- ☐ Yes ☐ No My business is a corporation whose articles of incorporation are filed in a state other than Iowa, the corporation has received a certificate of authority from the Iowa secretary of state, has filed its most recent biennial report with the secretary of state, and has neither received a certificate of withdrawal from the secretary of state nor had its authority revoked.
- ☐ Yes ☐ No My business is a limited liability partnership which has filed a statement of qualification in this state and the statement has not been canceled.
- ☐ Yes ☐ No My business is a limited liability partnership which has filed a statement of qualification in a state other than Iowa, has filed a statement of foreign qualification in Iowa and a statement of cancellation has not been filed.
- ☐ Yes ☐ No My business is a limited partnership or limited liability limited partnership which has filed a certificate of limited partnership in this state, and has not filed a statement of termination.
- ☐ Yes ☐ No My business is a limited partnership or a limited liability limited partnership whose certificate of limited partnership is filed in a state other than Iowa, the limited partnership or limited liability limited partnership has received notification from the Iowa secretary of state that the application for certificate of authority has been approved and no notice of cancellation has been filed by the limited partnership or the limited liability limited partnership.
- ☐ Yes ☐ No My business is a limited liability company whose certificate of organization is filed in Iowa and has not filed a statement of termination.
- ☐ Yes ☐ No My business is a limited liability company whose certificate of organization is filed in a state other than Iowa, has received a certificate of authority to transact business in Iowa and the certificate has not been revoked or canceled.

QUOTATION FORM

All quotations must be sealed and submitted no later than 2:00 p.m. on February 28, 2024 by mail or dropping off in person to:

Mail: **City of Webster City**
ATTN: Dedra Nerland
P.O. Box 217
400 Second Street
Webster City, IA 50595

The City will review the quotes at 2:00 p.m. on **February 28, 2024**

2024 Concrete Panel Replacement Project shall be completed by June 28, 2024.

Please feel free to contact Brandon Bahrenfuss, Street Department Supervisor at [515-388-0132](tel:515-388-0132) for any questions you may have on the project.

Quotation Proposal Form:

• Location 1: 522 2 nd St.	Lump Sum	\$ _____
• Location 2: 1508 College St.	Lump Sum	\$ _____
• Location 3: 2300 Superior St.	Lump Sum	\$ _____
• Location 4: 1605 Lynx Ave.	Lump Sum	\$ _____
• Location 5: 2108 Rodlyn Rd.	Lump Sum	\$ _____
• Location 6: 300 2 nd St.	Lump Sum	\$ _____
	Total	\$ _____

Please provide a date you anticipate starting the project.

Please list equipment that will be used on the project.

The Contractor will be provided space at the Webster City Street Department to park/store equipment throughout the project.

The Bidder hereby acknowledges that the City, in advertising for competitive quotes for this project, reserves the right to:

1. Reject any or all quotes received; and
2. Reject any or all alternates in determining the items to be included in the Contract; and
3. Make such alterations in the Contract Documents or in the Quotation quantities as it determines necessary in accordance with the Contract Documents after execution of the Contract. Such alterations shall not be considered a waiver of any conditions of the Contract Documents, and shall not invalidate any of the provisions thereof; and

The Bidder hereby agrees to:

1. Enter into a Contract, if this Quotation is selected, in the form approved by the Jurisdiction, provide proof of registration with the Iowa Division of Labor in accordance with Chapter 91C of the Iowa Code, and furnish a Performance, Payment, and Maintenance Bond; and
2. Notice to Proceed shall be issued after satisfactory review of executed bonds, insurance, and contract.
3. The Contractor shall complete the work by June 28, 2024.

Should the Contractor fail to fully complete the work by June 28, 2024, liquidated damages of Two Hundred and Fifty Dollars (\$250.00) per calendar day will be assessed for work not completed.

The Bidder hereby certifies:

1. That this Quotation is not affected by, contingent on, or dependent on any other Quotation submitted for any improvement with the Owner; and
2. That this Quotation is genuine and not collusive or sham; that the Bidder has not colluded, conspired, connived, or agreed, directly or indirectly, with any bidder or person, to submit a sham bid or to refrain from bidding, and has not in any manner, directly or indirectly, sought, by agreement or collusion, or communication or conference, with any person, to fix the bid price of the Bidder or of any other bidder, and that all statements in this Quotation are true; and
3. That the individual(s) executing this Quotation have the authority to execute this Quotation on behalf of the Bidder.

Contractors Company Name: _____

Contractors Name: _____

Contractors Phone Number: _____

Contractors Email Address: _____

CONTRACT

THIS CONTRACT, made and entered into at Webster City Hall this ____ day of _____, 2024, by and between the City of Webster City, Iowa by its Mayor, upon order of its City Council hereinafter called the “Jurisdiction,” and _____, hereinafter called the “Contractor.”

WITNESSETH:

The Contractor hereby agrees to complete the work comprising the below referenced improvements as specified in the Contract Documents, which are officially on file with the Jurisdiction, in the office of the City Clerk. This Contract includes all Contract Documents. The work under this Contract shall be constructed in accordance with the SUDAS Standard Specifications, 2022 Edition, and as further modified by the Supplemental Specifications and Special Provisions included in said Contract Documents. The Contractor fully agrees to complete the work in strict accordance with said Contract Documents, and to guarantee the work as required by law, for the time required in said Contract Documents, after its acceptance by the Jurisdiction.

This Contract is awarded and executed for completion of the work specified in the Contract Documents for the bid prices shown on the Contract Attachment: Bid Items, Quantities, and Prices, which were proposed by the Contractor in its Proposal submitted in accordance with the Notice to Bidders for the following described improvement:

City of Webster City

The City of Webster City is taking bids for Concrete Panel Replacement. The areas needing replaced include; 522 2nd St, 1508 College St, 2300 Superior St, 1605 Lynx Ave, 2108 Rodlyn Rd, and 300 2nd St. Items the City will be responsible for include:

- Traffic Control/Signage will be provided and installed during the City’s portion of the contract and left for the contractor to use.
- Removal of all concrete.
- Provide rock material for subbase.
- Replacement of existing castings with adjustable risers.
- Replacement of existing valve risers with lids.
- Providing ADA Detectable Warning Plates
- Dirt work and Seeding

Items the contractor will be responsible for include:

- Contractor is responsible to review the sites to be repaired and submit a bid for each location separately.
- Follow SUDAS Standard Specification, 2022 Edition
- Coordinating with the City to schedule shutdown and concrete removal.
- Contractor is responsible for leveling and compacting sub-base aggregate

- Contractor is responsible for signage and traffic control after removals and during contractors' portion of the contract
- Coordinate with Brandon Bahrenfuss and Derrick (ROW inspector) prior to pouring concrete for final approval
- Follow SUDAS Standard Specification, 2022 Edition for expansion joint requirements and tie bar requirements
- Concrete patch must be 2 inches thicker than existing with number four epoxy coated rebar.
- Concrete will be no less the 6" in depth
- Rebar 24" in length on 30" centers around the existing concrete panels.
- Setting grade for valve risers and Manhole lids
- All sanitary and storm sewer boxouts need to be 6 ft x 6 ft
- Following SUDAS Standard Specification, 2022 Edition for ADA sidewalk ramps
- C4WRC20 Concrete.
- City white pigmented cure.
- Saw cut and crack seal based on SUDAS Standard Specification, 2022 Edition.
- 2-year warranty
 - Removal and replacement by contractor if cracking, spalling, or sagging occurs in the first 2 years.
 - This will be reviewed and determined by Derrick Drube (ROW inspector)

The Contractor agrees to perform said work for and in consideration of the Jurisdiction's payment of the quote amount of _____ (\$ _____.____).

The Contractor shall fully complete the project by June 28, 2024.

Should the contractor fail to fully complete the project by June 30, 2023, liquidated damages of Two Hundred and Fifty Dollars (\$250.00) per calendar day will be assessed for work not completed.

IN WITNESS WHEREOF, the parties have made and executed this contract the day and year first written.

Contractor

By

City State

John Hawkins, Mayor

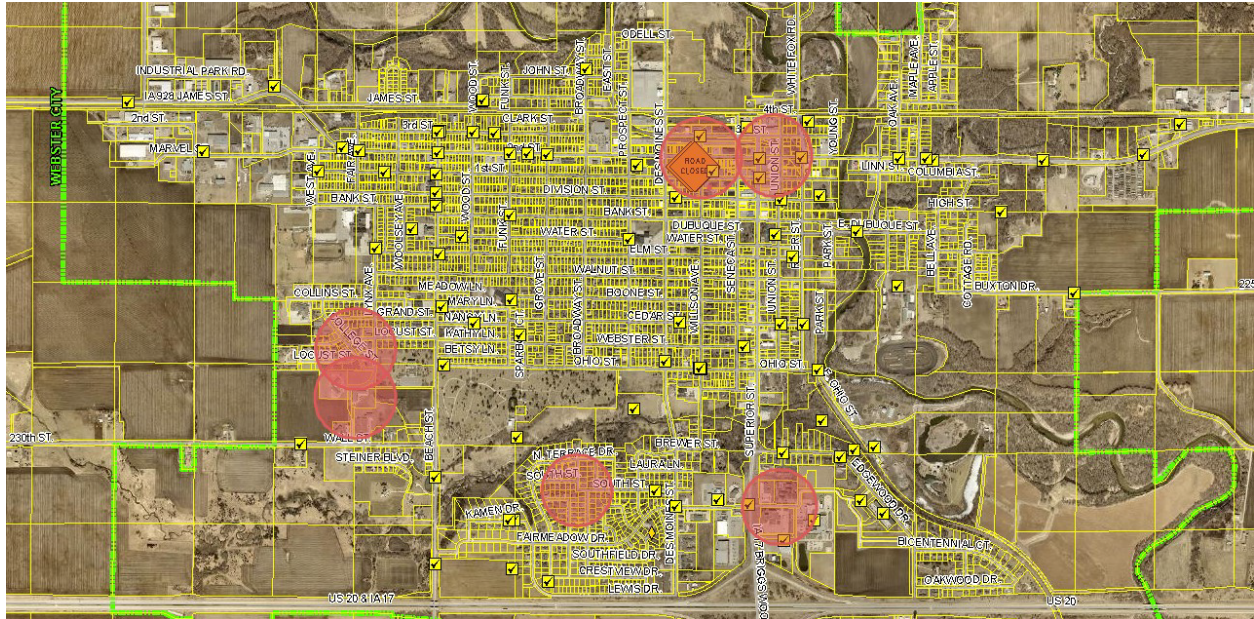
Webster City Iowa
City State

ATTEST:

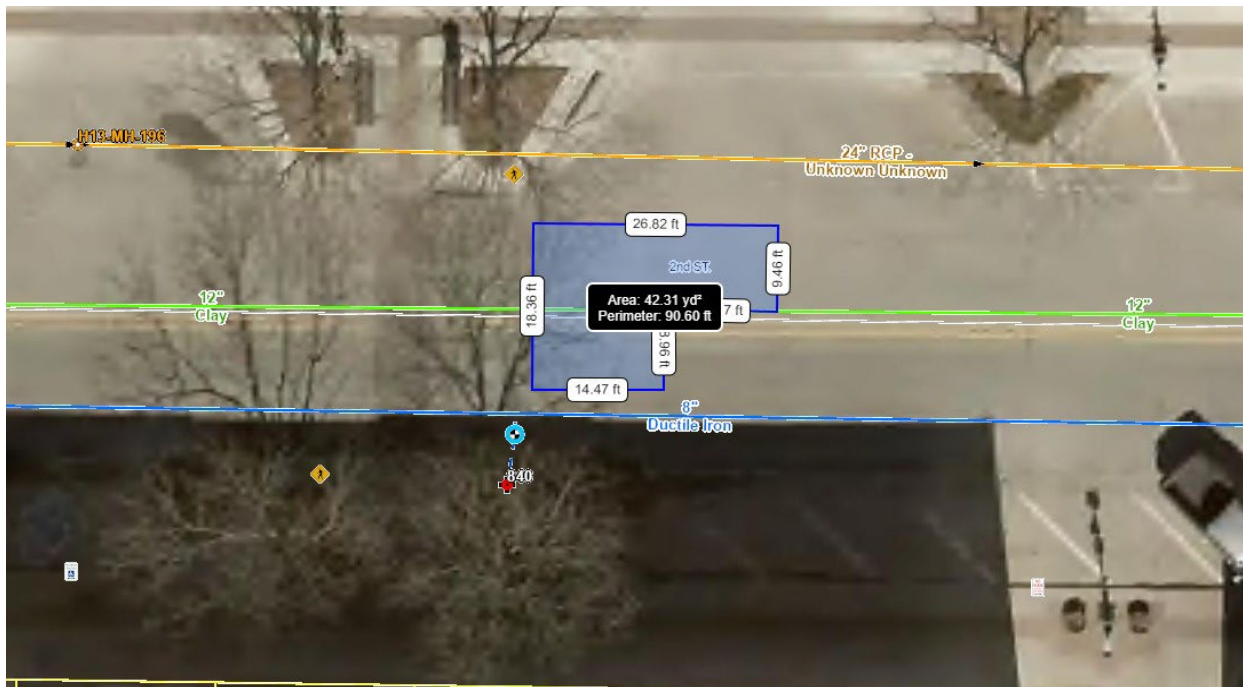
Karyl K. Bonjour, City Clerk

Site Map

2024 Concrete Panel Replacement Project

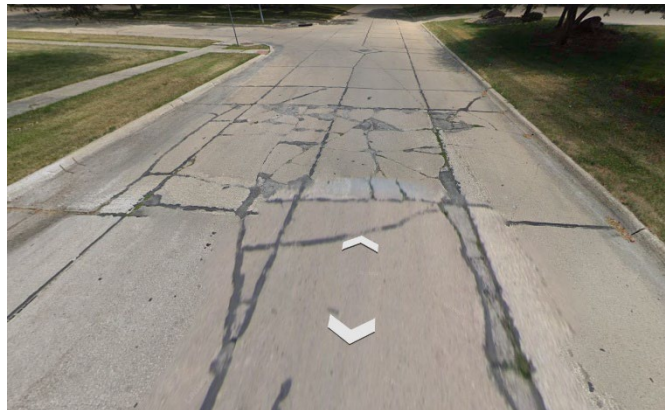


522 2nd Street: Replace Concrete Street, 1 Manhole Structure Adjustments.





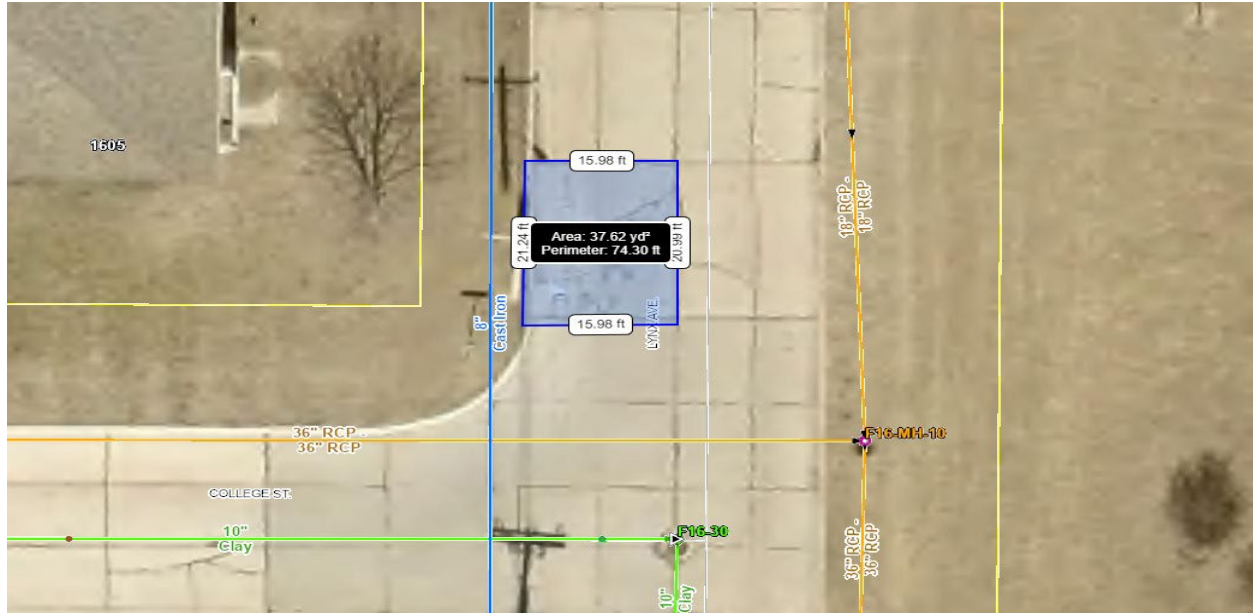
1508 College Street: Replace Concrete Street



2300 Superior Street: Replace Concrete Street



1605 Lynx Ave: Replace Concrete Street



2108 Rodlyn Road: Replace Concrete Street



300 2nd Street: Replace Concrete Street, 1 Manhole Structure Adjustment



ORDINANCE NO. 2022 – 1854

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF WEBSTER CITY, IOWA, 2019 BY AMENDING CHAPTER 10 ARTICLE IV, PERTAINING TO THE IOWA STATEWIDE URBAN DESIGN STANDARDS FOR PUBLIC IMPROVEMENTS AND THE IOWA STATEWIDE URBAN STANDARD SPECIFICATIONS FOR PUBLIC IMPROVEMENTS MANUALS.

BE IT ENACTED by the City Council of the City of Webster City, Iowa, as follows, to-wit:

SECTION 1. SECTION MODIFIED. The Code of Ordinances of the City of Webster City, Iowa, 2019, is amended by repealing and replacing Chapter 10, Article IV. Public Improvement Standards, as follows:

SEC. 10-202 PURPOSE. The purpose of this article is to protect public health, property, welfare and safety by establishing reasonable minimum requirements for the construction and design of public improvements within Webster City. These design standards and construction specifications, along with the supplemental specifications, will be used to design and construct public improvements within Webster City.

SEC. 10-203 ADOPTION OF PUBLIC IMPROVEMENTS STANDARDS. Except as hereinafter added to, deleted, modified or amended, the following manuals are hereby adopted as, and constitute, Statewide Urban Design and Specifications (SUDAS) manuals for public improvements of the City of Webster City, Iowa.

1. **SUDAS Design Manual.** The Iowa Statewide Urban Design Standards for Public Improvements manual, 2022 edition, as published by the Iowa SUDAS corporation, is hereby adopted by reference in full except for the following portions that are deleted, modified or amended:
 - a. Chapter 7 Erosion and Sediment Control, Table 7E-23.01: Classification of Vegetation, delete from list: Kudzu; Lespedeza; Crabgrass; Red Top; Centipedegrass; Common Lespedeza.
 - b. Chapter 8 Parking Lots, – Delete
2. **SUDAS Specifications Manual.** The Iowa Statewide Urban Standard Specifications for Public Improvements manual, 2022 edition, as published by the Iowa SUDAS corporation, is hereby adopted by reference in full except for the following portions that are deleted, modified or amended:
 - a. Division 9 Site Work and Landscaping, Table 9010.01 Domestic Grasses, delete from the list: Brome, smooth-LINCOLN; Fescue, creeping, red; Wildrye, Russian.

- b. Division 9 Site Work and Landscaping, Table 9010.02 Legumes, shall not be used near native plantings.
- c. Division 9 Site Work and Landscaping, Table 9010.02 Legumes, delete from the list: Lespedeza.

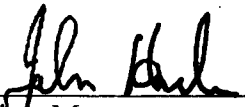
SECTION 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

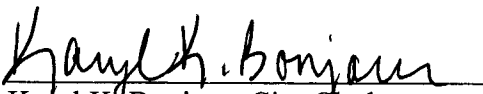
Passed and adopted this 7th day of March, 2022.

CITY OF WEBSTER CITY, IOWA



John Hawkins, Mayor

ATTEST:



Karyl K. Bonjour, City Clerk

1620 Superior Street Unit 1
Webster City, IA 50595
(515) 832-2885
(515) 832-2515 fax

Zachary S. Chizek
zach@groveslaw.net

Gary J. Groves
gary@groveslaw.net

Raphael M. Montag
raph@groveslaw.net



GROVES & CHIZEK LAW OFFICE

January 31, 2024

TO: Members of the City Council

RE: Summary of Professional Services for January 2024.

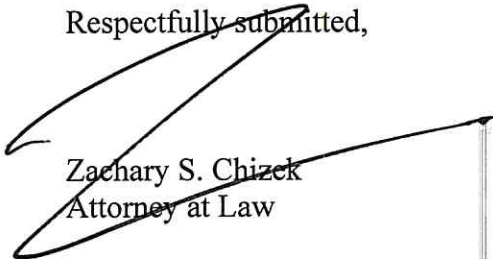
Dear Council Members:

Outlined below is a summary of professional services I have provided for the City of Webster City as City Attorney for the month of January 2024. The main issues I addressed this past month were (a) preparation of responses and review of documents for a few FOIA requests related to the speed cameras; and (b) preparation of revisions to hotel/motel tax code and agreement regarding ADA projects.

In regards to the FOIA requests, the City has been receiving records request related to the speed cameras. We've been reviewing the requests, reviewing the necessary documents and responding to said requests. As we've pulled together said files, we should be able to respond in a timely fashion to future FOIA requests as well.

In regards to the partial funding of ADA projects within the community, as directed by the Council, I've prepared the necessary agreement, along with the revisions to the hotel/motel tax code for Council review and approval.

Respectfully submitted,



Zachary S. Chizek
Attorney at Law