



**North Liberty City Council
Regular Session
August 27, 2024**



City Administrator Memo



To **Mayor and City Council**
From **Ryan Heiar, City Administrator**
Date **August 23, 2024**
Re **City Council Agenda August 27, 2024**

Consent Agenda

The following items are on the consent agenda and included in the packet:

- City Council Minutes (08/13/24)
- Pay Application #2, Fox Run Pond Park Project, Dennis Spencer Construction, \$82,335.98
- Claims

FY23 Audit Presentation

After months of delay because of the continuing financial software transition, the FY23 audit is finalized and ready for consideration. The auditors identified a couple of areas of concern, including the familiar note for a lack of internal controls due to the City's smaller staff size. With the addition of a Finance Officer, anticipated to occur this fall/winter, staff should be better equipped to address internal controls in the future. Also noted in the audit was a concern about bank reconciliation. This was an issue caused by the software transition and has since been resolved. Dustin Opatz with BergankVD will be at Tuesday's meeting to present the audit and answer questions. Staff recommends approval of the FY23 audit. With the FY23 audit complete, work will start on the FY24 audit in October.

Fire Station #1 Proposal

Chief Platz will be in attendance to discuss the need and priority to move forward with conceptual design for remodeling and adding onto Fire Station #1. Included in the packet is a previously shared memo from Chief Platz, summarizing the need and explaining why enhancing Station #1 is a priority over the idea of constructing a new station. Following the discussion, staff will ask the Council to approve a proposal with Shive Hattery, in the amount of \$105k, for conceptual design of the project. Currently, the construction of this project is identified in the FY27 CIP; however, prior to that happening full design would need to be approved and completed. Jen Hoffman with Shive Hattery will also be in attendance on Tuesday to address questions of the design proposal.

Meetings & Events

Tuesday, Aug 27 at 6:00p.m.
City Council

Monday, Sep 2
Labor Day – City Offices Closed

Tuesday, Sep 3 at 6:30p.m.
Planning Commission

Thursday, Sep 5 at 7:00p.m.
Parks & Recreation Commission

Tuesday, Sep 10 at 6:00p.m.
City Council

North Liberty Community Pantry

Ryan Bobst, the Executive Director of the North Liberty Community Pantry will be at Tuesday's meeting to present an update on fundraising for their new building as well as make a request for additional funds from the City. To date, the City has committed \$100k to the capital campaign, using ARPA funds. Below is a current snapshot of the awarded and remaining ARPA funds.

American Rescue Plan Act (ARPA) Allocation							
Coronavirus State & Local Fiscal Recovery Funds						AWARDED	REMAINING
						\$2,906,110	\$ 461,610
Projects Funded	FY22	FY23	FY24	FY25	TOTAL	POTENTIAL	
1. Domestic Violence Intervention Program	\$ 25,000				\$ 25,000		
2. North Liberty Community Pantry	\$ 100,000				\$ 100,000		
3. City Social Services Grants		\$ 150,000	\$ 155,000		\$ 305,000		
4. Storm Water GIS		\$ 200,000			\$ 200,000		
5. Centennial Park			\$1,000,000		\$1,000,000		
6. Ranshaw House Furnishings			\$ 40,000		\$ 40,000		
7. Affordable Housing Program			\$ 400,000		\$ 400,000		
8. Workforce Housing Program					\$ -		
9. NLCP Capital Campaign			\$ 100,000		\$ 100,000		
10. Social Service Support					\$ -	\$ 145,000	
11. Liberty Centre Pond Repairs				\$ 132,000	\$ 132,000		
12. Leaf Vac Trailer				\$ 142,500	\$ 142,500		
13. Other					\$ -		
Total	\$ 125,000	\$ 350,000	\$1,695,000	\$ 274,500	\$2,444,500	\$ 145,000	
General Fund Transfer	\$ -	\$ 275,000	\$ 155,000	\$ -		\$ 316,610	
Equipment Revolving Transfer	\$ -	\$ -	\$ -	\$ 142,500		BALANCE	
Stormwater Capital Transfer	\$ -	\$ -	\$ -	\$ 132,000			

In short, the City has a total of \$461k ARPA funds remaining of the original \$2.9 million allocation. Item ten above, identifies \$145k as potentially being used for social services. The remaining \$316k is unallocated; however, staff will soon be recommending a locker room upgrade project at the indoor pool that would consume the remaining funds.

Social Service Grant Agreements

The agenda includes two resolutions, each one allocating funds to local social service agencies. The first is a resolution approving a \$28k grant to the North Liberty Community Pantry. This action is separate from the other funding approvals so that Councilor Erik Sittig, who currently serves on the Pantry Board, can abstain from this vote. The second resolution approves funding for the remaining 18 social service groups. The allocations

for each organization were determined by Council consensus at the August 13 meeting and are identified in the table below. Staff recommends approval of both resolutions.

FY25 Social Service Grant Awards	
4Cs Community Coordinated Child Care	\$5,000
Big Brothers Big Sisters of Johnson County	\$13,000
Community Crisis Services	\$15,000
Domestic Violence Intervention Program	\$13,300
Girls on the Run Eastern Iowa	\$3,200
Horizons, A Family Service Alliance	\$10,000
Houses into Homes	\$10,000
Housing Trust Fund of Johnson County	\$20,000
Friends of the Iowa City Senior Center	\$7,500
Iowa City Sober Living	\$1,500
Iowa City Free Medical & Dental Clinic	\$10,000
Iowa Legal Aid	\$5,000
Iowa LEAP	\$1,500
North Liberty Community Pantry	\$28,000
Safe Families for Children	\$1,000
Shelter House	\$10,000
Table to Table Food Distribution Network	\$9,000
TRAIL of Johnson County	\$2,000
United Action for Youth	\$5,000
TOTAL	\$170,000

North Liberty Road Trail

Over the last few weeks, the Shive Hattery team has been working on an alternate design of the North Liberty Trail to reduce the number of trees needing to be removed along the future trail. A proposed alternative is provided in the packet where curb, gutter and storm sewer will be added adjacent to the Belknap property, and the trail pushed closer to the road, ultimately saving some of the more mature trees. This proposed design will still require six trees to be removed and seven trees to potentially be relocated. In total, these changes are anticipated to add \$148k to the project budget. Staff is

seeking approval, via a voice vote, from Council to proceed with these design changes. Additionally, staff is seeking approval of additional design services from Shive Hattery for the proposed pedestrian crossing at the Red Fern Dog Park. A concept is included in the packet and City Engineer Josiah Bilskemper will provide a short overview of the plan on Tuesday. As described in the included cost opinion, the additional costs for the crossing are estimated at \$332k.

And finally, also on the agenda is a funding agreement with IDOT for the project in the amount of 648k. Staff recommends approval of the agreement.

Parking Restrictions

The City received a request from the property owner at 10 W Cherry Street to limit on street parking in front of their property to one hour due to vehicles parking in that location throughout the day. The Police Department recommended that a portion of the street be restricted to no parking due to limited visibility of westbound traffic when leaving the station in emergency situations. In order to retain as much parking as possible, staff asked the property owner to contact the Post Office to see if the mailboxes could be moved toward their west property line within the proposed no-parking area. The Post

Office agreed to the relocation and the mailboxes have since been moved. Staff is recommending that the three parking spaces be limited to 60 minutes between the hours of 8:00 AM to 3:00 PM.

Public Sewer Ordinance Amendment - Prohibited Discharges

The proposed ordinance amendment adds paint thinner to the list of prohibited materials which may not be introduced into the public sewer system, and sets the maximum biochemical oxygen demand for any waters or wastes introduced into the system at 300 milligrams per liter, and the maximum amount of suspended solids at 300 milligrams per liter, both of which are in line with surrounding community standards. The amendment also includes as a prohibited discharge any pollutant which is released in a flow rate or concentration which will cause interference with the wastewater treatment works or collection system. Staff recommends approval of the ordinance amendment.



Agenda

CITY COUNCIL

August 27, 2024

6:00 p.m.

Regular Session

Council Chambers

360 N. Main Street

1. Call to order
2. Roll call
3. Approval of the Agenda
4. Consent Agenda
 - A. City Council Minutes, Regular Session, August 13, 2024
 - B. Fox Run Pond Trail Project, Pay Application Number 2, Dennis Spencer Construction, \$82,335.98
 - C. Claims
5. Public Comment
6. Engineer Report
7. City Administrator Report
8. Mayor Report
9. Council Reports
10. FY 23 Audit Presentation
 - A. Audit presentation
 - B. Resolution Number 2024-88, A Resolution accepting the Audit Report for Fiscal Year 2023 as completed by BergankDV
11. Fire Station Number 1
 - A. Presentation and discussion regarding proposal for Fire Station Number 1
 - B. Resolution Number 2024-89, A Resolution approving the Services Agreement between the City of North Liberty and Shive-Hattery Inc. for the Fire Station #1 Project
12. North Liberty Community Pantry
 - A. Discussion and possible action regarding funding request from the North Liberty Community Pantry

13. Social Service Grant Agreements
 - A. Resolution Number 2024-90, A Resolution approving the Social Service Funding Agreements between the City of North Liberty and Social Service Providers for Fiscal Year 2025
 - B. Resolution Number 2024-91, A Resolution approving the Social Services Funding Agreement between the City of North Liberty and the North Liberty Community Pantry (NLCP) for Fiscal Year 2025

14. North Liberty Road Trail
 - A. Discussion and possible action regarding the design of the North Liberty Road Trail
 - B. Resolution Number 2024-92, A Resolution approving the Federal-Aid Agreement for a Transportation Alternatives Program (TAP) Project between the City of North Liberty and the Iowa Department of Transportation
 - C. Resolution Number 2024-94, A Resolution approving the Amended Services Agreement between the City of North Liberty and Shive-Hattery, Inc. for the North Liberty Road Trail Project

15. Parking Restrictions
 - A. Resolution Number 2024-93, A Resolution approving Parking Control Devices in the City of North Liberty, Iowa

16. Sewer Ordinance
 - A. Second consideration of Ordinance Number 2024-07, An Ordinance amending Chapter 97 of the North Liberty Code of Ordinances concerning prohibited discharges into public sewers

17. Old Business

18. New Business

19. Adjournment



Consent Agenda



City Council
August 13, 2024
Regular Session

Call to order

Mayor Chris Hoffman called the August 13, 2024, Regular Session of the North Liberty City Council to order at 6:00 p.m. in Council Chambers at 360 N. Main Street. Councilors present: Brian Leibold, Paul Park, Brent Smith, and Brian Wayson; absent – Councilor Erik Sittig.

Others present: Stacey House, Grant Lientz, Josiah Bilskemper, Ryan Rusnak, Angela Millard, Drew Lammers, Guy Goldsmith and other interested parties.

Approval of the Agenda

Smith moved; Wayson seconded to approve the agenda. The vote was all ayes. Agenda approved.

Consent Agenda

Wayson moved, Park seconded to approve the Consent Agenda including the City Council Minutes, Regular Session, July 23, City Council Minutes, Regular Session, July 23, 2024; West Penn Street Project, Pay Application #4, Peterson Contractors, Inc., \$34,682.31; Street Maintenance Facility Remodel Project, Pay Application #6, Peak Construction Group Inc., \$96,886.05; and the attached list of Claims. After discussion, the vote was all ayes. Consent Agenda approved.

Public Comment

No public comment was offered.

City Engineer Report

City Engineer Bilskemper reported on the North Liberty Road Trail Project, the Community center parking lot phase 1, Freedom Park Trail, Centennial Center Project, the Fox Run Park Trail Project, the Streets & Maintenance Facility Interior Remodel Project, Forevergreen Road Signalization Project, West Penn Street Road is now opened, and study on Forevergreen Road extension heading east. Council discussed the report with Bilskemper.

City Administrator Report

There was no City Administrator Report.

Mayor Report

Mayor Chris Hoffman thanked Wayson for running the meetings in July, and thanked Paul for speaking on behalf of the city at the groundbreaking ceremony.

Council Reports

Councilor Smith reported on taking emails and verbal comments on how beautiful the parks and the land scaping is around town. Councilor Parks attended National Night out at Penn Meadows

Park and reminded everyone of the street dance on Saturday the 17th. Councilor Leibold congratulating Park and family on their new home and welcoming all new members of this community.

Sewer Ordinance

Mayor Hoffman opened the public hearing. Closed with no comments.

Smith moved, Wayson seconded to approve the First consideration of Ordinance Number 2024-07, Our sewer superintendent spoke about the Ordinance amending Chapter 97 of the North Liberty Code of Ordinances concerning prohibited discharges into public sewers. After discussion, the vote was: ayes – Wayson, Smith, Park, Leibold; nays – none; absent – Sittig. Motion carried.

Penn Meadows Park Basketball Court

Park moved, Wayson seconded to approve. Guy Goldsmith, Parks superintendent had a discussion regarding the construction of a basketball court in Penn Meadows Park. After discussion, the vote was: ayes – nays – none; absent – Sittig. Motion carried.

Social Service Applications

Council discussed social service grant applications.

Sugar Creek Lane Project

Wayson moved, Park seconded to approve Resolution Number 2024-82, A Resolution approving the purchase of Temporary Construction Easement from RaeMatt for the Sugar Creek Lane Maintenance Project After discussion, the vote was: ayes – Smith, Park, Wayson, Leibold; nays – none; absent – Sittig. Motion carried.

CDBG Food Pantry Grant

Wayson moved, Leibold seconded to approve Resolution 2024-83, A Resolution approving the Agreement between the Iowa Economic Development Authority and the City of North Liberty, Iowa for Community Development Block Grant Funds (COVID-19). The vote was: ayes – Park, Leibold, Smith, Wayson; nays – none; absent – Sittig. Motion carried.

Smith moved, Leibold seconded to approve Resolution 2024-84, A Resolution approving the Contract for Community Development Block Grant Administration Services with East Central Iowa Council of Governments. The vote was: ayes – Leibold, Smith, Park, Wayson; nays – none; absent – Sittig. Motion carried.

Solomon's Landing Part 2 Developers Agreement

Park moved, Leibold seconded to approve Resolution Number 2024-85, A Resolution approving the Developer's Agreement for Solomon's Landing, Part Five, North Liberty, Iowa. After discussion, the vote was: ayes – Wayson, Smith, Park, Leibold; nays – none; absent – Sittig. Motion carried.

2024 Strategic Planning and Goal Setting Report

Park moved, Wayson seconded to approve Resolution Number 2024-86, A Resolution approving the 2024 Strategic Planning and Goal Setting Report Prepared by East Central Iowa Council of Governments for the City of North Liberty After discussion, the vote was: ayes –Smith, Park, Wayson, Leibold; nays – none; absent – Sittig. Motion carried.

Centennial Center Alcohol Policy

Wayson moved, Smith seconded to approve Resolution Number 2024-87, A Resolution approving the Centennial Center Alcohol Policy. Angela Millard stated they were wanting a policy that is flexible and protects the city. After discussion, the vote was: ayes –Leibold, Park, Wayson, Smith; nays – none; absent – Sittig. Motion carried.

Alcohol and Public Places Ordinance

Leibold moved, Park seconded to approve Third consideration and adoption of Ordinance Number 2024-06, An Ordinance amending Chapters 45 and 47 of the North Liberty Code of Ordinances regarding the consumption and sale of alcohol in authorized public areas. After discussion, the vote was: ayes –Park, Leibold, Wayson, Smith; nays – none; absent – Sittig. Motion carried.

Old Business

No old business was presented.

New Business

No new business was presented.

Adjournment

Wayson moved; Smith seconded to adjourn at 7:20 p.m. The vote was all ayes. Meeting adjourned.

CITY OF NORTH LIBERTY

By: _____
Chris Hoffman, Mayor

Attest: _____
Stacey House, Deputy City Clerk

TO CONTRACTOR:
Shive Hattery
2839 Northgate Drive
Iowa City, IA 52245

PROJECT: Fox Run Pond Tail Improvements

APPLICATION NO: 2

Distribution to:

OWNER
 ARCHITECT
 GENERAL CONTRACTOR
 SUBCONTRACTOR

FROM SUBCONTRACTOR:
Dennis Spencer Construction
PO Box 2081
Iowa City, IA 52244

VIA ARCHITECT:

PERIOD TO: 8/12/2024

PROJECT #:
CONTRACT #:
CONTRACT DATE:

CONTRACT FOR: Fox Run Pond Trail Improvements

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet is attached.

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from The City of North Liberty, and that current payment shown herein is now due.

1. ORIGINAL CONTRACT SUM	\$	<u>172,500.05</u>
2. Net change by Change Orders	\$	<u>0.00</u>
3. CONTRACT SUM TO DATE (Line 1 ± 2)	\$	<u>172,500.05</u>
4. TOTAL COMPLETED & STORED TO DATE (Column G)	\$	<u>150,258.20</u>
5. RETAINAGE:		
a. 5% of Completed Work (Column D + E)	\$	<u>7,512.91</u>
b. 0 % of Stored Material (Column F)	\$	<u>0.00</u>
Total Retainage (Lines 5a + 5b or Total in Column I)	\$	<u>7,512.91</u>
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	<u>142,745.29</u>
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	<u>60,409.31</u>
8. CURRENT PAYMENT DUE	\$	<u>82,335.98</u>
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less 6)	\$	<u>29,754.76</u>

Alex Spencer



August 12th, 2024

Signature

Date

"FOR DENNIS SPENCER CONSTRUCTION USE ONLY"		
PM _____	SUPT _____	PREP: _____
VENDOR# _____	CAT. _____	
INVOICE # _____		
INVOICE DATE: _____		
CHECK AMOUNT = _____	PAY DATE: _____	

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Contractor	\$0.00	
Total approved this Month	\$0.00	
TOTALS	\$0.00	
NET CHANGES by Change Order	\$0.00	

In accordance with the Contract Documents, based on on-site observation and the data comprising this application, the Engineer certifies to the Owner that to the best of the Engineer's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED

(Attach explanation if amount certified differs from the amount applied for. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

\$ 82,335.98

ENGINEER:



Date: 8/20/2024

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.



FY 2023 Audit

**DO
MORE.**

City of North Liberty

Audit Presentation

August 27, 2024

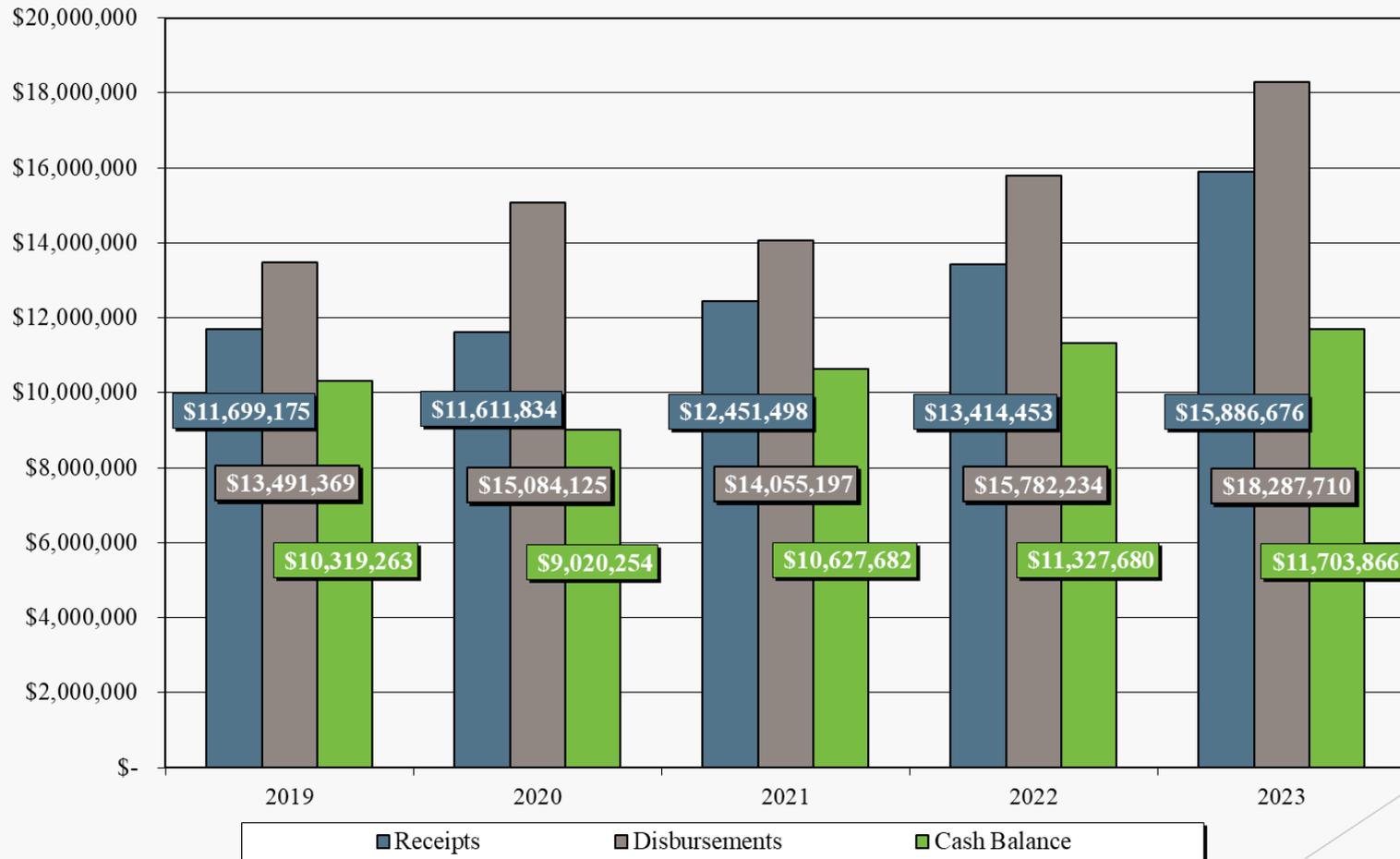
Components of the Audit

- Opinion on the City's Basic Financial Statements
 - ✓ Unmodified Opinion – Best opinion an auditor is able to offer
 - ✓ Provides assurance that the financial statements are fairly presented in all material respects
- Iowa Code of Compliance – Three Findings –
 - TIF balances did not reconcile between City and County records
 - One transfer was not fully approved by the budget or separate resolution
 - Interest rates on certain time deposits did not meet the minimum rate set by the State Rate Setting Committee

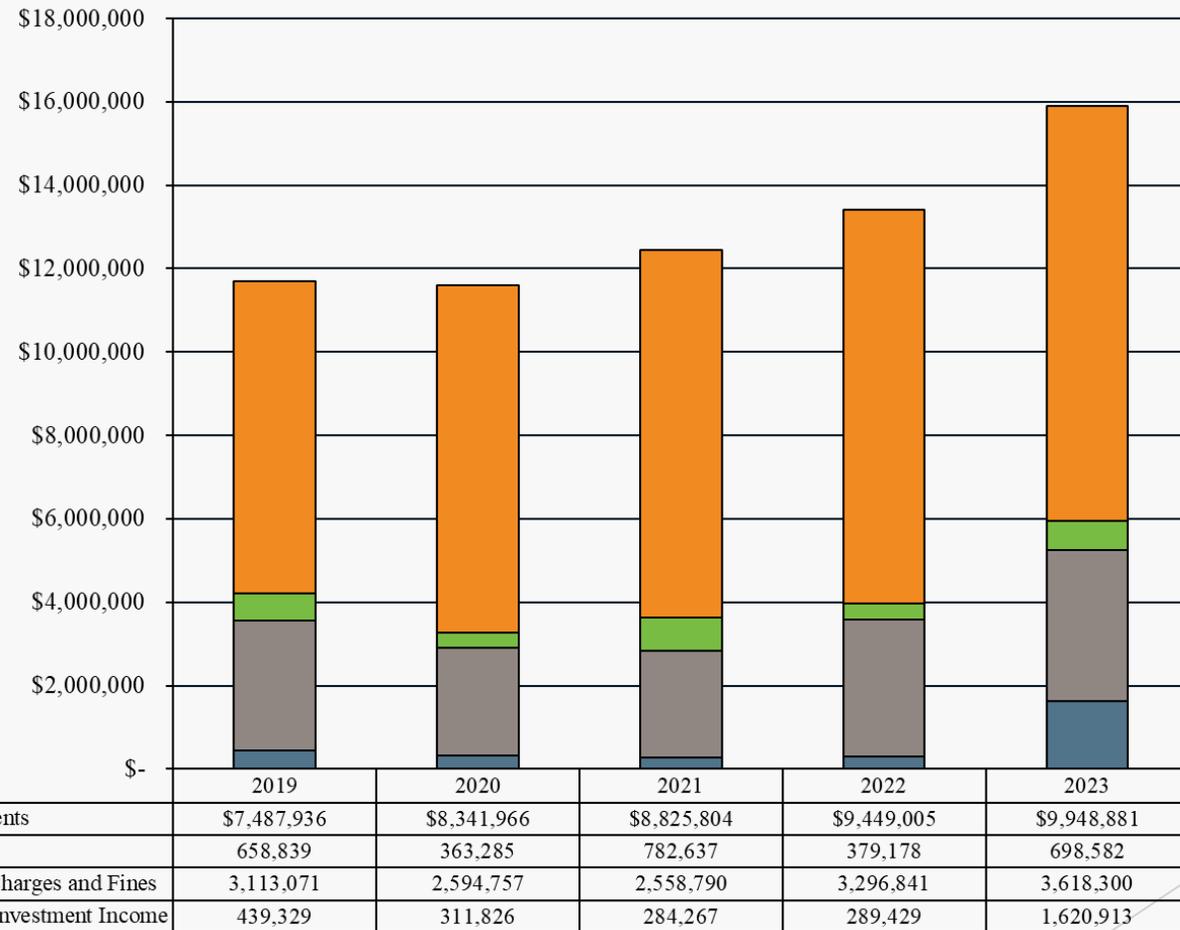
Components of the Audit

- Internal Control Findings – Government Auditing Standards
 - ✓ Material Weaknesses
 - ✓ Bank Reconciliations
 - ✓ Lack of Segregation of Accounting Duties
- Required Communication

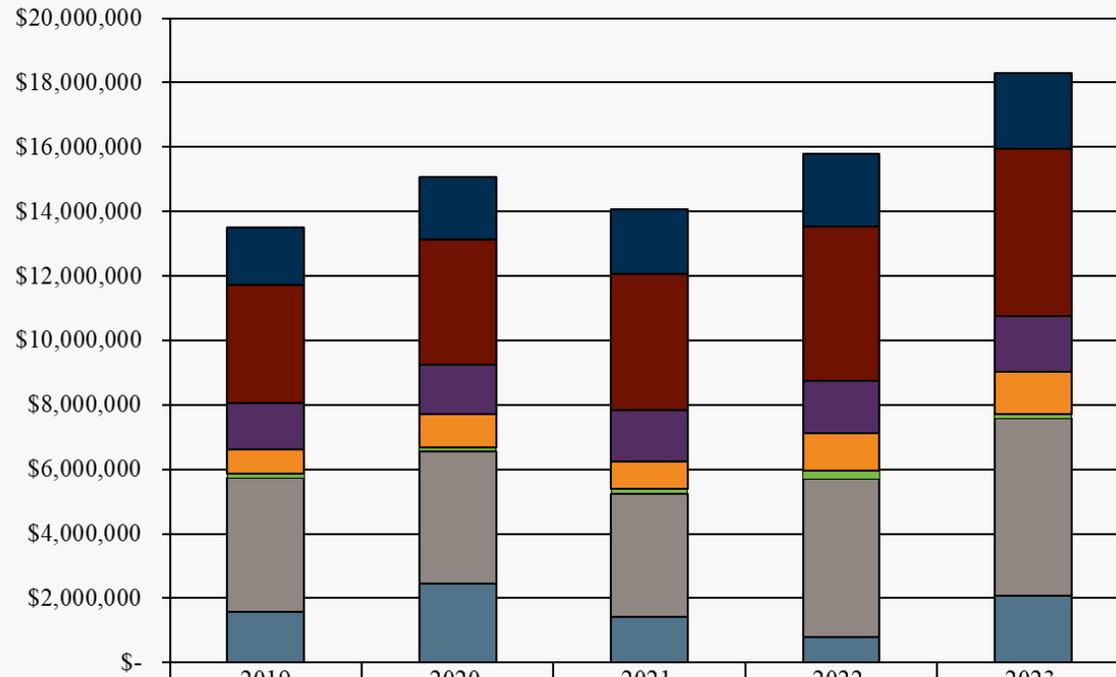
General Fund Fund Activity



General Fund Receipts



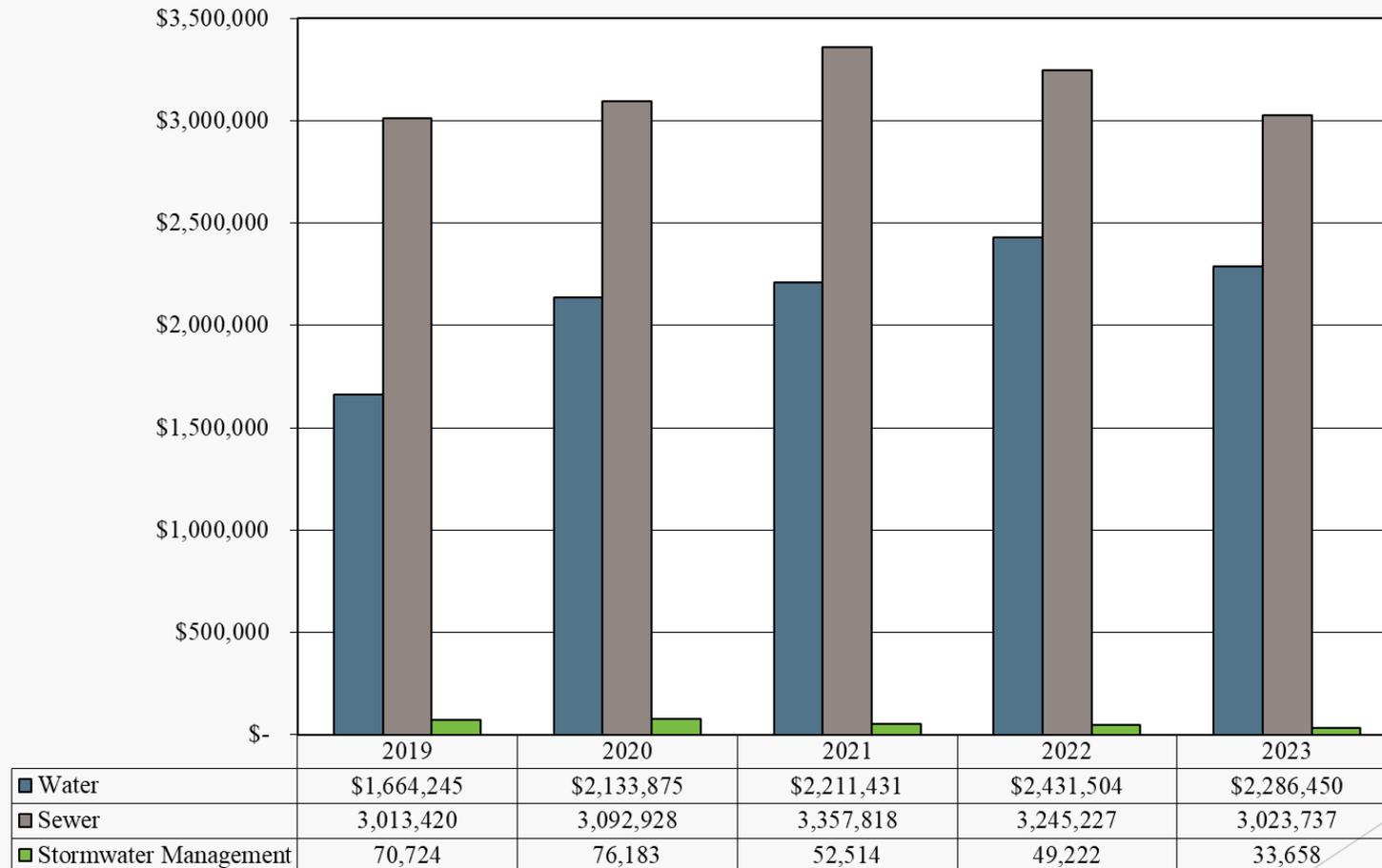
General Fund Disbursements



	2019	2020	2021	2022	2023
■ General Government	\$1,777,026	\$1,942,074	\$1,980,895	\$2,245,702	\$2,340,744
■ Public Safety	3,668,831	3,887,780	4,237,738	4,776,934	5,194,385
■ Public Works	1,442,474	1,546,740	1,590,242	1,627,987	1,718,097
■ Community and Economic Development	751,744	1,031,884	854,644	1,170,703	1,310,168
■ Health and Social Services	111,011	117,716	140,929	260,000	143,000
■ Culture and Recreation	4,151,007	4,106,997	3,828,295	4,894,183	5,515,557
■ Capital Outlay	1,589,276	2,450,934	1,422,454	806,725	2,065,759

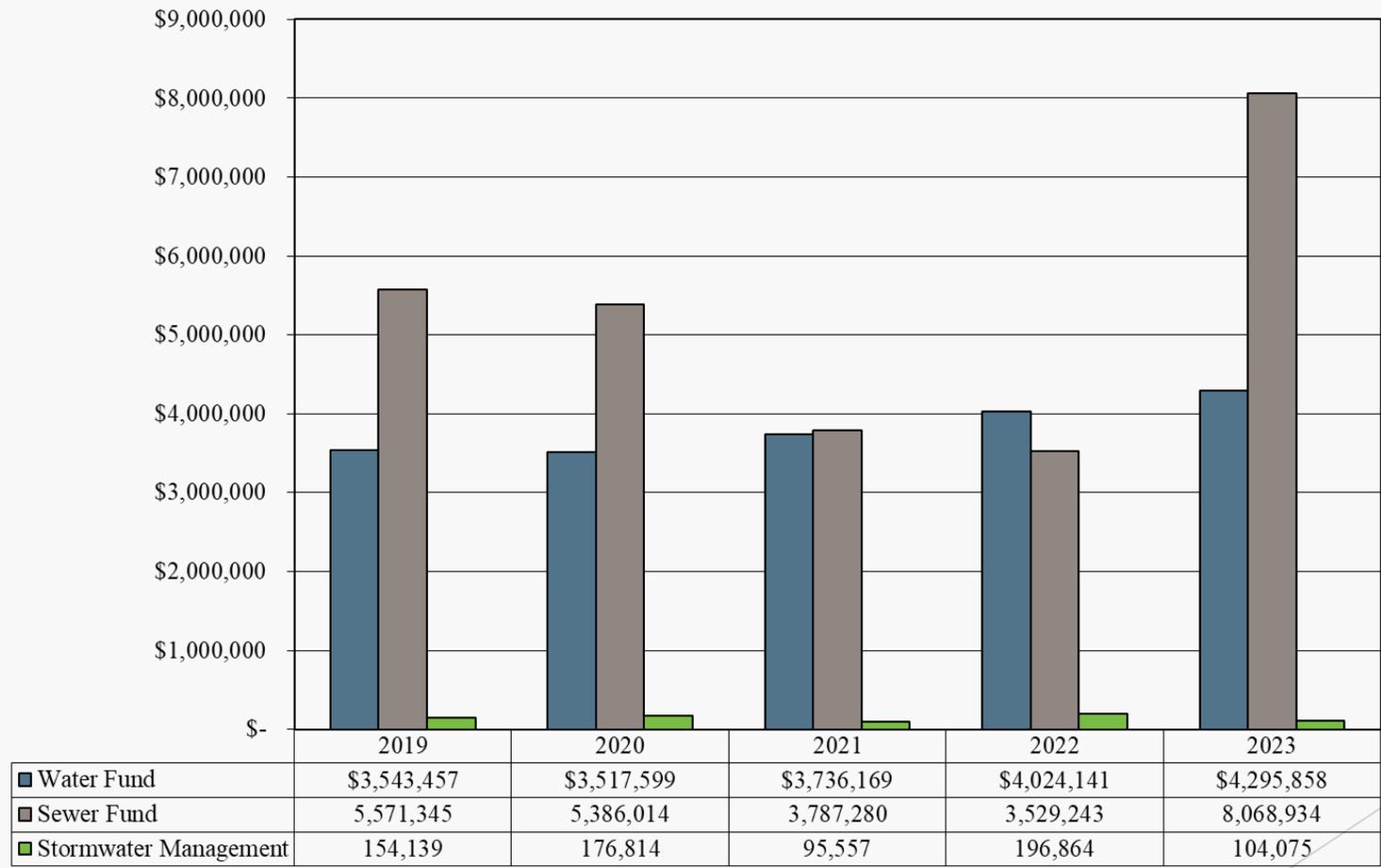
Enterprise Funds

Operating Income



Enterprise Funds

Cash Position



Questions?

Dustin Opatz

Dustin.Opatz@creativeplanning.com



DO
MORE.



LET'S DO MORE, TOGETHER.

THANK YOU

BerganKDV is a leading professional services firm with a contagious culture; where growth is fostered and making a difference means something. Our values drive our decisions, and our passion is empowering people and creating a wow experience for our clients.

We are powered by people who do business the Midwest way delivering comprehensive business, financial and technology solutions including business planning and consulting, tax, assurance and accounting, technology, wealth management and turnaround management services. From tax reform to technology, we go beyond so you can...

DO MORE.



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City of North Liberty
Communications Letter
June 30, 2023



**City of North Liberty
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Report on Matters Identified as a Result of the Audit of the Basic Financial Statements

Honorable Mayor and Members
of the City Council
City of North Liberty
North Liberty, Iowa

In planning and performing our audit of the financial statements of the governmental activities, business-type activities, each major fund, and the aggregate remaining fund information of the City of North Liberty, as of and for the year ended June 30, 2023, 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, we considered the City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control over financial reporting.

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that have not been identified. In addition, because of inherent limitations in internal control, including the possibility of management override of controls, misstatements due to error, or fraud may occur and not be detected by such controls. However, as discussed below, we identified certain deficiencies in internal control that we consider to be material weaknesses.

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 over financial reporting, such that there is a reasonable possibility that a material misstatement of the City's basic financial statements will not be prevented, or detected and corrected, on a timely basis. A reasonable possibility exists when the likelihood of an event occurring is either reasonably possible or probable as defined as follows:

- *Reasonably possible* – the chance of the future event or events occurring is more than remote but less than likely.
- *Probable* – the future event or events are likely to occur.

The material weaknesses identified are stated within this letter.

The accompanying memorandum also includes financial analysis provided as a basis for discussion. The matters discussed herein were considered by us during our audit and they do not modify the opinion expressed in our Independent Auditor's Report dated August 8, 2024, on such statements.

The purpose of this communication, which is an integral part of our audit, is to describe for the City Council and management and others within the City and state oversight agencies the scope of our testing of internal control and the results of that testing. Accordingly, this communication is not intended to be and should not be used for any other purpose.

BergankDV, Ltd.

St. Cloud, Minnesota
August 8, 2024

City of North Liberty Material Weaknesses

Bank Reconciliations

During the year ended June 30, 2023, the City was unable to reconcile the bank statements to the City's finance system monthly.

We recommend that the City reconcile the bank statements to the City's finance system monthly within 60 days of month end.

Lack of Segregation of Accounting Duties

During the year ended June 30, 2023, the City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of segregation of accounting duties could adversely affect the City's ability to initiate, record, process, and report financial data consistent with the assertions of management in the basic financial statements. Adequate segregation of accounting duties is in place when the following four areas of a transaction have been separated: authorization, custody, recording, and reconciliation. Examples of functions within the City that demonstrate this lack of segregation of accounting duties include, but are not limited to, the following:

- Cash Disbursements – The Administrative Assistant inputs purchases into the system, prints the checks, and reconciles the bank accounts. An independent review of invoices and/or purchase order is completed before checks are issued.
- Financial Reporting – The Assistant City Administrator is responsible for month-end and year-end reconciliations and reporting.
- Journal Entries – The Assistant City Administrator all full access to the accounting system including the ability to make adjustments without review.

Management and the City Council are aware of this condition and have taken certain steps to compensate for the lack of segregation. However, due to the number of staff needed to properly segregate all of the accounting duties, the costs of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Management and the City Council must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

City of North Liberty Required Communication

We have audited the basic financial statements of the governmental activities, each major fund, and discretely presented component unit of the City as of and for the year ended June 30, 2023. Professional standards require that we advise you of the following matters related to our audit.

Our Responsibility in Relation to the Basic Financial Statement Audit

As communicated in our engagement letter, our responsibility, as described by professional standards, is to form and express opinions about whether the basic financial statements prepared by management with your oversight are presented fairly, in all material respects, in accordance with cash basis of accounting. Our audit of the basic financial statements does not relieve you or management of its respective responsibilities.

Our responsibility, as prescribed by professional standards, is to plan and perform our audit to obtain reasonable, rather than absolute, assurance about whether the basic financial statements are free of material misstatement. An audit of the basic financial statements includes consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over financial reporting. Accordingly, as part of our audit, we considered the internal control of the City solely for the purpose of determining our audit procedures and not to provide any assurance concerning such internal control.

We are also responsible for communicating significant matters related to the audit that are, in our professional judgement, relevant to your responsibilities in overseeing the financial reporting process. However, we are not required to design procedures for the purpose of identifying other matters to communicate to you.

Our responsibility for the supplementary information accompanying the basic financial statements, as described by professional standards, is to evaluate the presentation of the supplementary information in relation to the basic financial statements as a whole and to report on whether the supplementary information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Our Responsibility in Relation to *Government Auditing Standards*

As communicated in our engagement letter, part of obtaining reasonable assurance about whether the basic financial statements are free of material misstatement, we performed tests of the City's compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of basic financial statement amounts. However, the objective of our tests was not to provide an opinion on compliance with such provisions.

Our Responsibility in Relation to *Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance)*

As communicated in our engagement letter, in accordance with the Uniform Guidance, we examined on a test basis, evidence about the City's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) Compliance Supplement applicable to each of its major federal programs for the purpose of expressing an opinion on the City's compliance with those requirements. While our audit provided a reasonable basis for our opinion, it did not provide a legal determination on the City's compliance with those requirements.

City of North Liberty Required Communication

Our Responsibility in Relation to Title 2 U.S. Code of Federal Regulations Part 200, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (Uniform Guidance) (Continued)

In planning and performing our audit of compliance, we considered the City's internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance.

Planned Scope and Timing of the Audit

We conducted our audit consistent with the planned scope and timing we previously communicated to you.

Compliance with All Ethics Requirements Regarding Independence

The engagement team, others in our firm, as appropriate, our firm, and our network firms have complied with all relevant ethical requirements regarding independence.

Significant Risks Identified

We have identified the following significant risks of material misstatement:

- Management Override of Controls – Overall Financial Statements – Management override of internal control is considered a risk in substantially all engagements as management may be incentivized to produce better results.
- Improper Revenue Recognition – Revenue recognition is considered a fraud risk on substantially all engagements as it generally has a significant impact on the results of the governments operations. In addition, complexities exist surrounding the calculation and recording of various revenue sources including property taxes and state aid.
- Risk of Misappropriation of Assets – If accounting duties cannot be appropriately segregated, there is a risk of unauthorized disbursements being made from the City.

Qualitative Aspects of the City's Significant Accounting Practices

Significant Accounting Policies

Management has the responsibility to select and use appropriate accounting policies. A summary of the significant accounting policies adopted by the City is included in the notes to the basic financial statements. There have been no initial selection of accounting policies and no changes to significant accounting policies or their application during 2023. No matters have come to our attention that would require us, under professional standards, to inform you about (1) the methods used to account for significant unusual transactions and (2) the effect of significant accounting policies in controversial or emerging areas for which there is a lack of authoritative guidance or consensus.

City of North Liberty Required Communication

Qualitative Aspects of the City's Significant Accounting Practices (Continued)

Significant Accounting Estimates

Accounting estimates are an integral part of the basic financial statements prepared by management and are based on management's current judgements. Those judgements are normally based on knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the basic financial statements and because of the possibility that future events affecting them may differ markedly from management's current judgements. The most sensitive estimates affecting the basic financial statements relate to:

Expense Allocation – The City is currently allocating salaries among Governmental and Enterprise Funds. The costs are allocated based on management's estimates.

Net Pension Liability, Deferred Outflows of Resources Related to Pensions and Deferred Inflows of Resources Related to Pensions – These balances are based on an allocation by the pension plans using estimates based on contributions.

Lease Liability – This balance is based on estimates and judgments determined by the City related to the discount rate, lease term, and lease payments.

We evaluated the key factors and assumptions used to develop the accounting estimates and determined that they are reasonable in relation to the basic financial statements taken as a whole and in relation to the applicable opinion units.

Financial Statement Disclosures

Certain basic financial statement disclosures involve significant judgment and are particularly sensitive because of their significance to financial statement users. The basic financial statement disclosures are neutral, consistent, and clear.

Significant Difficulties Encountered during the Audit

We encountered no significant difficulties in dealing with management relating to the performance of the audit.

Uncorrected and Corrected Misstatements

For the purposes of this communication, professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that we believe are trivial, and communicate them to the appropriate level of management. Further, professional standards require us to also communicate the effects of uncorrected misstatements related to prior periods on the relevant classes of transactions, account balances or disclosures, and the basic financial statements taken as a whole and each applicable opinion unit. Management did not identify, and we did not notify them of any uncorrected basic financial statement misstatements.

In addition, professional standards require us to communicate to you all material, corrected misstatements that were brought to the attention of management as a result of our audit procedures. None of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in the aggregate, to the basic financial statements taken as a whole.

City of North Liberty Required Communication

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a matter, whether or not resolved to our satisfaction, concerning a financial accounting, reporting, or auditing matter, which could be significant to the City's basic financial statements or the auditor's report. No such disagreements arose during the course of our audit.

Representations Requested from Management

We have requested certain written representations from management, which are included in the management representation letter.

Management's Consultations with Other Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters. Management has informed us that, and to our knowledge, there were no consultations with other accountants regarding auditing and accounting matters.

Other Significant Matters, Findings, Or Issues

In the normal course of our professional association with the City, we generally discuss a variety of matters, including the application of accounting principles and auditing standards, significant events or transactions that occurred during the year, operating , and regulatory conditions affecting the City, and operational plans and strategies that may affect the risks of material misstatement. None of the matters discussed resulted in a condition to our retention as the City's auditor.

Noncompliance with Laws and Regulations, Violations of Contract Provisions or Grant Agreements

- TIF debt balances did not reconcile between City and County records.
- There was one transfer that was not fully approved by the budget or separate resolution.
- Interest rates on certain time deposits did not meet the minimum rate set by the Iowa State Rate Setting Committee.

Other Information Included in Annual Reports

Pursuant to professional standards, our responsibility as auditors for other information, whether financial or nonfinancial, included in the City's annual reports, does not extend beyond the information identified in the audit report, and we are not required to perform any procedures to corroborate such other information.

With respect to the supplementary information accompanying the financial statements, we made certain inquiries of management and evaluated the form, content and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the basic financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the basic financial statements or to the basic financial statements themselves.

**City of North Liberty
Required Communication**

Other Information Included in Annual Reports (Continued)

We were not engaged to report on the other information accompanying the basic financial statements but are not RSI. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Our responsibility also includes communicating to you any information which we believe is a material misstatement of fact. Nothing came to our attention that caused us to believe that such information, or its manner of presentation, is materially inconsistent with the information, or manner of its presentation, appearing in the basic financial statements.

City of North Liberty Financial Analysis

The following pages provide graphic representation of select data pertaining to the financial position and operations of the City for the past five years. Our analysis of each graph is presented to provide a basis for discussion of past performance. We suggest you review each graph and document if our analysis is consistent with yours.

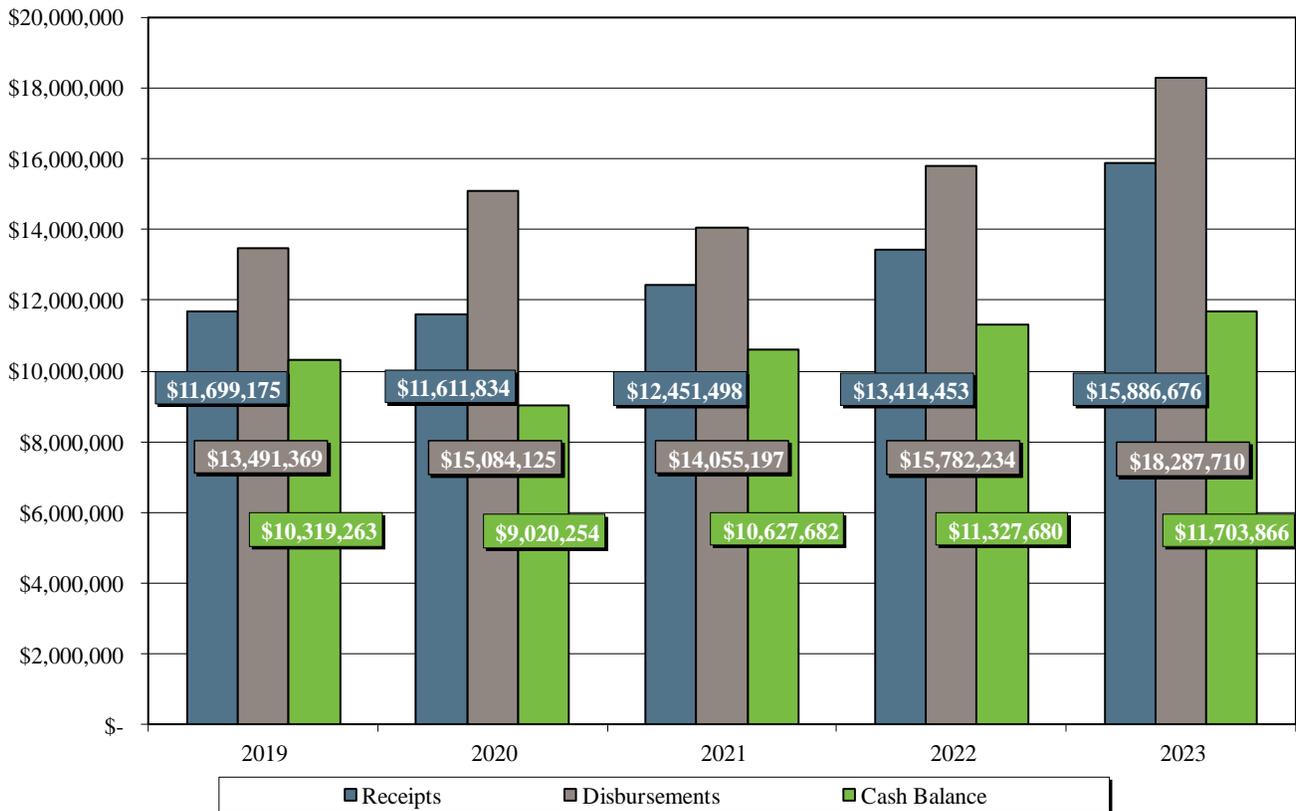
General Fund

Disbursements exceeded receipts by \$2,401,034 in 2023, after transfers in and out, and other financing sources, the General Fund cash balance increased by \$376,186.

The following bar graph highlights the General Fund operations for the past five years. The receipts and disbursements below do not include other financing sources or uses, such as operating transfers, sale of capital assets, and debt proceeds.

The City's fund balance policy states that the City will have a minimum of 25% of the next year's budgeted revenue in unassigned fund balance. Unassigned fund balance of \$5,656,290 at June 30, 2023, represents 35.6% of revenues based on 2023 revenue levels.

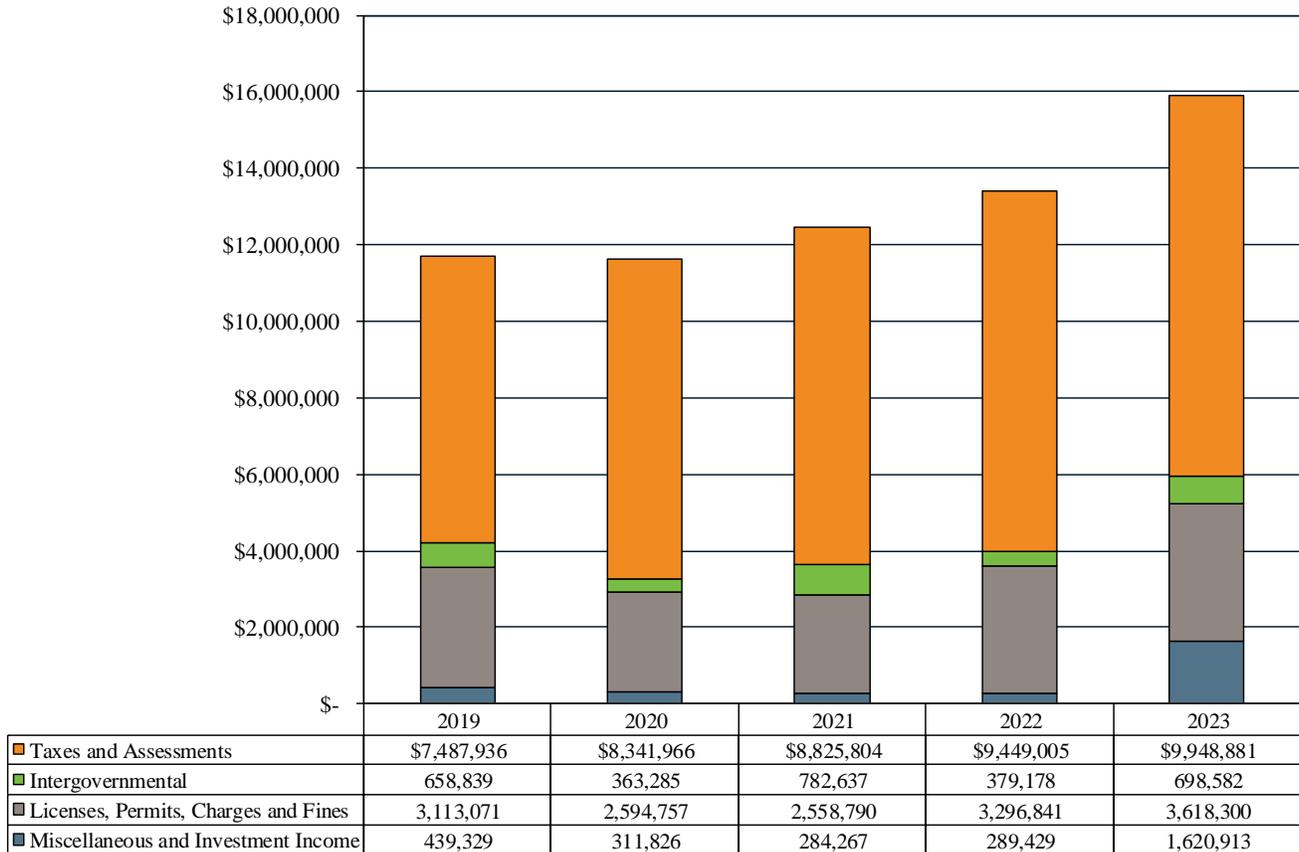
General Fund Activity



**City of North Liberty
Financial Analysis**

General Fund Receipts

General Fund Receipts

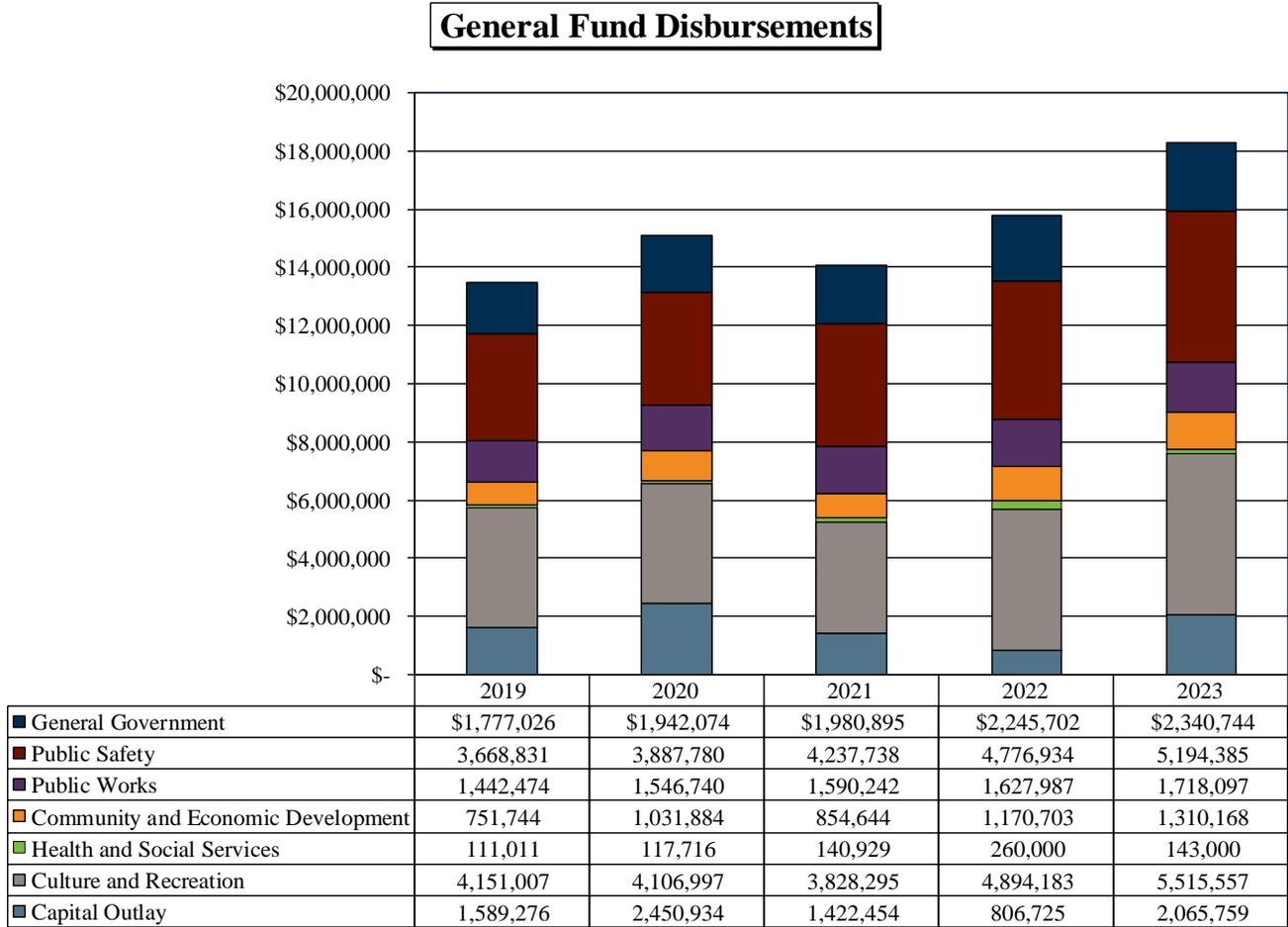


General Fund receipts increased approximately 18.4%, or \$2,472,223, during 2023. Taxes and assessments receipts increased \$499,876 due to an increase in the levy. Intergovernmental receipts increased \$319,404 due to receiving grant funding for a storm siren in 2023. Charges for services receipts increased \$149,287 due to increased parks and recreation programming and the pool being open all summer. Licenses and permits receipts increased \$172,172 due to increased building permit activity. Other miscellaneous receipts increased \$1,311,401 due to a large developer contribution.

In addition to the receipts discussed above, the General Fund also received cash in the form of net transfers from other funds totaling \$2,375,621 in 2023 as well as \$71,531 from the sale of capital assets and \$330,068 in insurance proceeds.

City of North Liberty Financial Analysis

General Fund Disbursements

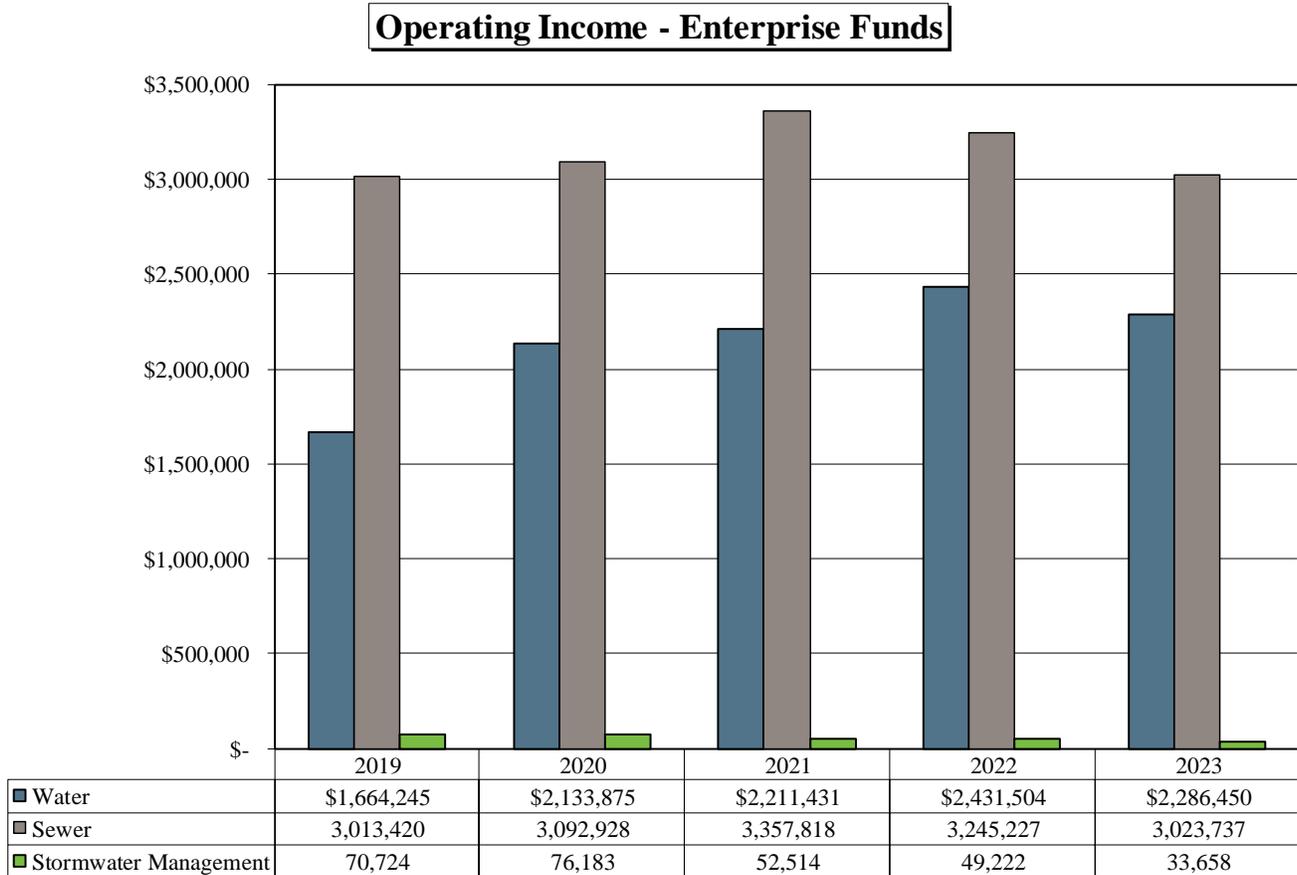


General Fund disbursements increased in 2023, from \$15,782,234 in 2022 to \$18,287,710 in 2023. This was an increase of \$2,505,476 or 15.9%. Capital outlay disbursements increased \$1,259,034 due to more equipment purchases in 2023. Culture and recreation disbursements increased \$621,374 due to increased programming and the pool being open all summer. Community and economic development disbursements increased \$139,465 due to increased development. Public safety disbursements increased \$417,451 due to a new officer and lieutenant as well as annual cost of living adjustments and step increases. Health and Social Services disbursements decreased \$117,000 due to decreased funding allocation given to the social service organizations.

**City of North Liberty
Financial Analysis**

Enterprise Funds

The following graph shows the operating income for the Enterprise Funds for the last five years:



In 2023, the Water Fund had an operating income of \$2,286,450, which is a decrease of \$145,054 from 2022. The operating income decreased due to increased chemical costs, increased water meter purchases and increased repair and maintenance costs. These increases were offset by an increase in the number of customers and usage. There were also nonoperating disbursements for debt service and capital projects of \$1,503,591 and \$53,347 respectively and net transfers out of \$477,275.

The Sewer Fund's 2023 operating income was \$3,023,737 which is a decrease of \$221,490 from 2022. This decrease in operating income was primarily due to fire damage and flood damage and increased chemical costs. There were also nonoperating disbursements for debt service and capital projects of \$1,758,946 and \$368,833, respectively, and net transfers out of \$790,423. There were also nonoperating receipts of \$4,210,167 related to proceeds from bond issuance, \$150,559 for proceeds from insurance and \$40,000 from the sale of capital assets.

The Storm Water Management 2023 operating income was \$33,658, which is a decrease of \$15,564 from 2022. There were also nonoperating disbursements for capital projects of \$252,459.

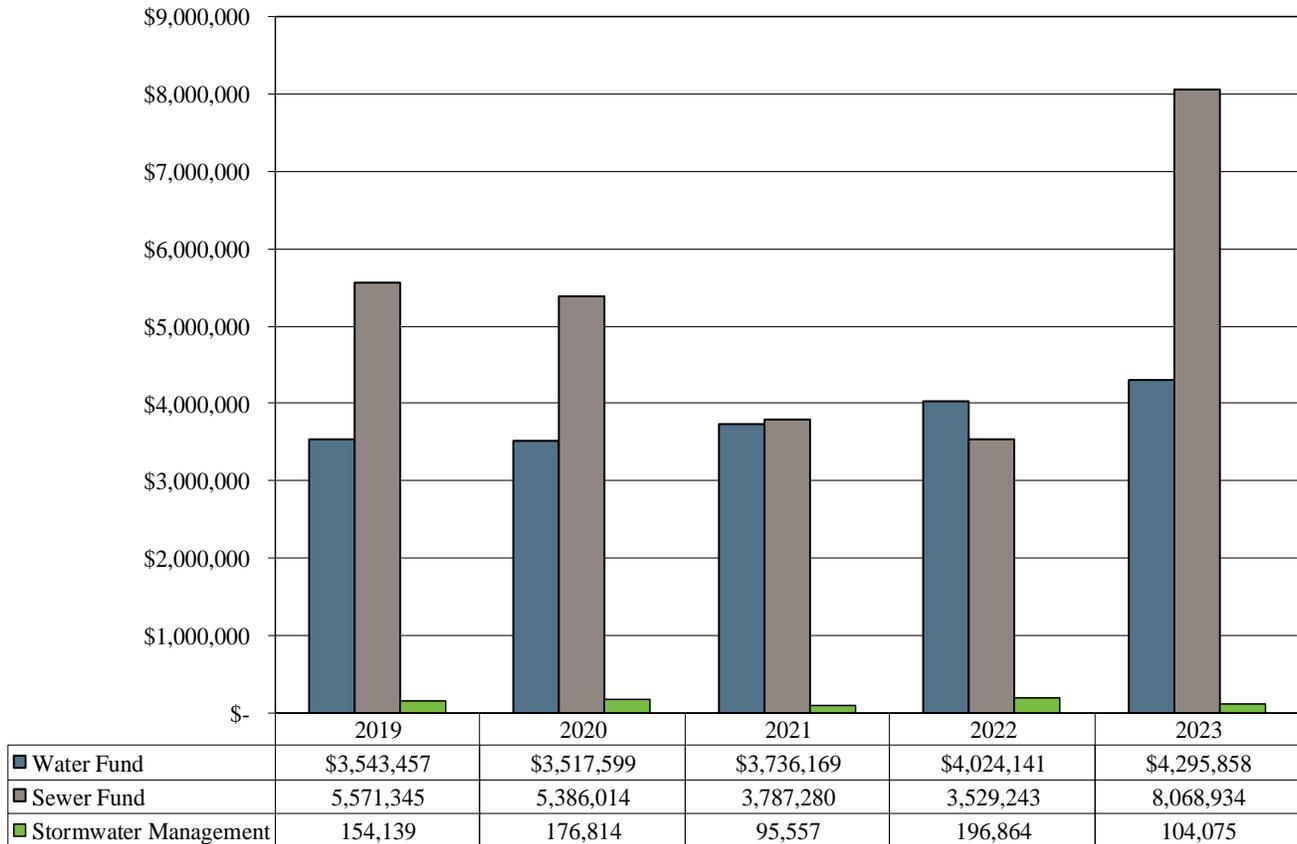
We recommend the City continue to monitor operating costs in the Enterprise Funds to ensure rates are sufficient to provide continued operating income and to cover debt payment requirements.

**City of North Liberty
Financial Analysis**

Enterprise Funds (Continued)

The following graph illustrates the total cash and cash equivalents for the Enterprise Funds for the last five years:

Enterprise Fund Cash Position



Cash balances of the Water increased \$271,717 due to an increase in the number of customers. Cash balances of the Sewer Fund increased \$4,539,691 due to unspent bond proceeds. Cash balances of the Stormwater Management Fund decreased \$92,789 mostly due to spending bond proceeds from the prior year.

City of North Liberty

**Independent Auditor's Reports
Basic Financial Statements
Supplementary and Other Information
Schedule of Findings and Responses**

June 30, 2023



**City of North Liberty
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**City of North Liberty
Officials
June 30, 2023**

<u>Elected Officials</u>	<u>Title</u>	<u>Term Expires</u>
Chris Hoffman	Mayor	December 2025
Brian Wayson	Mayor Pro Tem	December 2025
Erek Sittig	Council Member	December 2025
Brian Wayson	Council Member	December 2025
RaQuishia Harrington	Council Member	December 2023
Brent Smith	Council Member	December 2023
Ashley Bermel	Council Member	December 2023
 <u>City Staff</u>		
Ryan Heiar	City Administrator	
Tracey Mulcahey	City Clerk/ Assistant City Administrator	
Debra Hilton	Treasurer	
Grant Lientz	City Attorney	

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of North Liberty
North Liberty, Iowa

Report on the Audit of the Financial Statements

Opinions

We have audited the financial statements of the governmental activities, business type activities, each major fund, and the aggregate remaining fund information of the City of North Liberty, Iowa, as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements as listed in the Table of Contents.

In our opinion, the accompanying financial statements present fairly, in all material respects, the respective cash basis financial position of the governmental activities, business type activities, each major fund, and the aggregate fund information of City of North Liberty as of June 30, 2023, and the respective changes in its cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of North Liberty, 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.

Basis of Accounting

As discussed in Note 1, these basic financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibility of Management for the Financial Statements

The management of the City of North Liberty is responsible for the preparation and fair presentation of these financial statements in accordance with cash basis of accounting discussed in Note 1. This includes determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible 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.

Responsibility of Management for the Financial Statements (Continued)

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, which raise substantial doubt about the City's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

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

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, which raise substantial doubt about the City's ability to continue as a going concern for a reasonable period of time.

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

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 accompanying supplementary information identified in the Table of Contents is presented for purposes of additional analysis and is not a required part of the basic financial statements. The Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by Title 2 U.S. *Code of Federal Regulations* (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* and is also not a required part of the basic financial statements.

Supplementary Information (Continued)

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 accompanying supplementary information and the Schedule of Expenditures of Federal Awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City Contributions as listed in the table of contents, but does not include the basic financial statements and our auditor's report thereon.

Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon. In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we have also issued our report dated August 8, 2024, on our consideration of the City of North Liberty's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering City of North Liberty's internal control over financial reporting and compliance.



St. Cloud, Minnesota
August 8, 2024

BASIC FINANCIAL STATEMENTS

City of North Liberty
Cash Basis Statement of Activities and Net Position
Year Ended June 30, 2023

Functions/Programs	Disbursements	Program Receipts		
		Charges for Service	Operating Grants and Contributions	Capital Grants and Contributions
Governmental activities				
General government	\$ 2,373,393	\$ 602,859	\$ 180,845	\$ -
Public safety	5,300,309	793,433	270,208	-
Public works	3,375,117	1,608,750	3,084,320	-
Health and social services	143,000	-	-	-
Culture and recreation	5,599,144	1,138,773	384,324	4,782
Community and economic development	1,619,030	-	117,023	-
Debt service	6,935,147	-	-	-
Capital projects	12,688,219	-	-	2,430,883
Total governmental activities	<u>38,033,359</u>	<u>4,143,815</u>	<u>4,036,720</u>	<u>2,435,665</u>
Business-type activities				
Water	4,034,670	4,764,182	-	-
Sewer	4,470,415	5,516,932	-	-
Stormwater management	449,364	230,563	-	-
Total business-type activities	<u>8,954,449</u>	<u>10,511,677</u>	<u>-</u>	<u>-</u>
 Total Primary Government	 <u>\$ 46,987,808</u>	 <u>\$ 14,655,492</u>	 <u>\$ 4,036,720</u>	 <u>\$ 2,435,665</u>

General receipts, transfers, and debt proceeds

- Property and other city tax levied for
 - General purposes
 - Debt service
 - Other purposes
- Commercial/industrial tax replacement
- Tax increment financing
- Franchise fees
- Unrestricted grants
- Unrestricted interest on investments
- Sale of capital assets
- Transfers
- Proceeds from long-term debt
- Total general receipts, transfers, and debt proceeds

Change in cash basis net position

Cash basis net position beginning of year

Cash basis net position end of year

Net (Disbursements) Receipts and
Changes in Cash Basis Net Position

Governmental Activities	Business-Type Activities	Total
\$ (1,589,689)	\$ -	\$ (1,589,689)
(4,236,668)	-	(4,236,668)
1,317,953	-	1,317,953
(143,000)	-	(143,000)
(4,071,265)	-	(4,071,265)
(1,502,007)	-	(1,502,007)
(6,935,147)	-	(6,935,147)
<u>(10,257,336)</u>	<u>-</u>	<u>(10,257,336)</u>
<u>(27,417,159)</u>	<u>-</u>	<u>(27,417,159)</u>
-	729,512	729,512
-	1,046,517	1,046,517
-	<u>(218,801)</u>	<u>(218,801)</u>
-	<u>1,557,228</u>	<u>1,557,228</u>
<u>(27,417,159)</u>	<u>1,557,228</u>	<u>(25,859,931)</u>
8,877,773	-	8,877,773
1,484,472	-	1,484,472
2,519,576	-	2,519,576
276,682	-	276,682
4,704,199	-	4,704,199
461,102	-	461,102
1,457,923	-	1,457,923
66,023	53,314	119,337
71,531	40,000	111,531
1,142,090	<u>(1,142,090)</u>	-
<u>14,874,138</u>	<u>4,210,167</u>	<u>19,084,305</u>
<u>35,935,509</u>	<u>3,161,391</u>	<u>39,096,900</u>
8,518,350	4,718,619	13,236,969
<u>12,906,115</u>	<u>7,750,248</u>	<u>20,656,363</u>
<u>\$ 21,424,465</u>	<u>\$ 12,468,867</u>	<u>\$ 33,893,332</u>

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City of North Liberty
Cash Basis Statement of Activities and Net Position
Year Ended June 30, 2023

	Primary Government		
	Governmental Activities	Business-Type Activities	Total
Cash Basis Net Position			
Restricted			
Nonexpendable			
Utility deposits	\$ -	\$ 243,513	\$ 243,513
Expendable			
Streets	3,102,432	-	3,102,432
Urban renewal purposes	3,329,757	-	3,329,757
Park development	813,751	-	813,751
Escrow deposits	382,464	-	382,464
Debt service	2,406,061	2,144,423	4,550,484
Hotel/motel tax	102,128	-	102,128
Tree purchases	5,056	-	5,056
Police	30,003	-	30,003
Housing rehabilitation	21,246	-	21,246
Capital projects	-	2,935,907	2,935,907
Future grant expenditures	2,372,612	-	2,372,612
Unrestricted	8,858,955	7,145,024	16,003,979
Total cash basis net position	<u>\$ 21,424,465</u>	<u>\$ 12,468,867</u>	<u>\$ 33,893,332</u>

City of North Liberty
Statement of Cash Receipts, Disbursements, and
Changes in Cash Fund Balances -
Governmental Funds
Year Ended June 30, 2023

	General	Special Revenue		Debt Service
		Urban Renewal Tax Increment (125)	Road Use Tax (110)	General Obligation Debt Service (200)
Receipts				
General property taxes	\$ 8,877,773	\$ -	\$ -	\$ 1,484,472
Tax increments	-	4,704,199	-	-
Commercial and industrial tax replacement	193,115	2,175	-	33,691
Other city tax	877,993	-	-	-
Licenses and permits	782,500	-	-	-
Intergovernmental	698,582	-	2,818,143	-
Charges for services	2,835,800	-	-	-
Use of money and property	45,950	-	-	-
Miscellaneous	1,574,963	-	-	-
Total receipts	<u>15,886,676</u>	<u>4,706,374</u>	<u>2,818,143</u>	<u>1,518,163</u>
Disbursements				
Current				
General government	2,340,744	-	-	-
Public safety	5,194,385	-	-	-
Public works	1,718,097	-	1,529,586	-
Health and social services	143,000	-	-	-
Community and economic development	1,310,168	289,198	-	-
Culture and recreation	5,515,557	-	-	-
Debt service				
Principal and interest	-	-	-	5,832,943
Interest and fiscal charges	-	-	-	1,102,204
Capital outlay				
General government	35,623	-	-	-
Public safety	532,117	-	-	-
Public works	746,489	-	-	-
Culture and recreation	751,530	-	-	-
Total disbursements	<u>18,287,710</u>	<u>289,198</u>	<u>1,529,586</u>	<u>6,935,147</u>
Excess of receipts over (under) disbursements	(2,401,034)	4,417,176	1,288,557	(5,416,984)
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	71,531	-	-	-
Proceeds from long-term debt	-	-	-	806,000
Bond premium	-	-	-	-
Insurance proceeds	330,068	-	-	-
Transfers in	3,300,621	-	-	5,242,442
Transfers out	(925,000)	(4,294,704)	(908,468)	(615,853)
Total other financing sources (uses)	<u>2,777,220</u>	<u>(4,294,704)</u>	<u>(908,468)</u>	<u>5,432,589</u>
Net change in cash fund balances	376,186	122,472	380,089	15,605
Cash Fund Balances				
Beginning of year	<u>11,327,680</u>	<u>2,593,160</u>	<u>2,722,343</u>	<u>2,240,716</u>
End of year	<u>\$ 11,703,866</u>	<u>\$ 2,715,632</u>	<u>\$ 3,102,432</u>	<u>\$ 2,256,321</u>

The Internal Service Fund is used by management to charge the costs of partial self-funding of the City's health insurance benefit plan to individual funds. The change in cash balance of the Internal Service Fund is included in governmental activities in the Cash Basis Statement of Activities and Net Position.

Change in cash basis net position of governmental activities.

Debt Service	Capital Projects			
Road Use Tax- Bond Reserve	Street Capital Projects (301)	Land and Facilities (304)	Other Governmental Funds	Total Governmental Funds
\$ -	\$ -	\$ -	\$ 2,102,685	\$ 12,464,930
-	-	-	-	4,704,199
-	-	-	47,701	276,682
-	-	-	-	877,993
-	-	-	-	782,500
-	437,908	-	1,459,792	5,414,425
-	-	-	-	2,835,800
-	1	-	20,072	66,023
-	138,218	-	467,781	2,180,962
-	576,127	-	4,098,031	29,603,514
-	-	-	-	2,340,744
-	-	-	-	5,194,385
-	-	-	-	3,247,683
-	-	-	-	143,000
-	-	-	-	1,599,366
-	-	-	-	5,515,557
-	-	-	-	5,832,943
-	-	-	-	1,102,204
-	-	-	68,234	103,857
-	-	-	-	532,117
-	5,873,389	4,334,306	-	10,954,184
-	-	-	346,531	1,098,061
-	5,873,389	4,334,306	414,765	37,664,101
-	(5,297,262)	(4,334,306)	3,683,266	(8,060,587)
-	-	-	-	71,531
-	11,625,222	961,824	784,269	14,177,315
-	696,823	-	-	696,823
-	-	-	-	330,068
-	1,102,032	900,000	25,000	10,570,095
-	-	-	(2,683,980)	(9,428,005)
-	13,424,077	1,861,824	(1,874,711)	16,417,827
-	8,126,815	(2,472,482)	1,808,555	8,357,240
149,740	(7,884,125)	(13,466)	1,770,067	12,906,115
\$ 149,740	\$ 242,690	\$ (2,485,948)	\$ 3,578,622	\$ 21,263,355

\$ 161,110

\$ 21,424,465

**City of North Liberty
Statement of Cash Receipts, Disbursements,
and Changes in Cash Balances
Governmental Funds
Year Ended June 30, 2023**

	General Fund	Special Revenue		Debt Service
		Urban Renewal Tax Increment (125)	Road Use Tax (110)	General Obligation Debt Service (200)
Cash Basis Fund Balances				
Restricted for				
Street operations	\$ -	\$ -	\$ 3,102,432	\$ -
Urban renewal purposes	-	2,715,632	-	-
Urban renewal projects	-	-	-	-
Escrow deposits	-	-	-	-
Debt service	-	-	-	2,256,321
Hotel/motel tax	102,128	-	-	-
Tree purchases	5,056	-	-	-
Police capital equipment purchases	29,464	-	-	-
Park development	813,751	-	-	-
Housing rehabilitation	21,246	-	-	-
Future grant expenditures	-	-	-	-
Assigned for				
Capital equipment purchases	1,228,897	-	-	-
Capital projects	3,686,995	-	-	-
Computer revolving	11,158	-	-	-
IT and cyber security	148,881	-	-	-
Unassigned	5,656,290	-	-	-
Total cash fund balances	\$ 11,703,866	\$ 2,715,632	\$ 3,102,432	\$ 2,256,321

Reconciliation of the Statement of Cash Receipts, Disbursements and Changes in Cash Balances to the Cash Basis Statement of Activities and Net Position - Governmental Funds.

The Internal Service Fund is used by management to charge the costs of partial self-funding of the City's health insurance benefit plan to individual funds. The cash balance of the Internal Service Fund is included in governmental activities in the Cash Basis Statement of Activities and Net Position.

Cash basis net position of governmental activities.

<u>Debt Service</u>	<u>Capital Projects</u>				
Road Use Tax - Bond Reserve	Street Capital Projects (301)	Land and Facilities (304)	Other Governmental Funds	Total Governmental Funds	
\$ -	\$ -	\$ -	\$ -	\$ 3,102,432	
-	-	-	-	2,715,632	
-	-	-	614,125	614,125	
-	-	-	382,464	382,464	
149,740	-	-	-	2,406,061	
-	-	-	-	102,128	
-	-	-	-	5,056	
-	-	-	539	30,003	
-	-	-	-	813,751	
-	-	-	-	21,246	
-	-	-	2,372,612	2,372,612	
-	-	-	-	1,228,897	
-	242,690	-	218,974	4,148,659	
-	-	-	-	11,158	
-	-	-	-	148,881	
-	-	(2,485,948)	(10,092)	3,160,250	
<u>\$ 149,740</u>	<u>\$ 242,690</u>	<u>\$ (2,485,948)</u>	<u>\$ 3,578,622</u>	<u>\$ 21,263,355</u>	

\$ 161,110

\$ 21,424,465

City of North Liberty
Statement of Cash Receipts, Disbursements,
and Changes in Cash Balances -
Proprietary Funds
Year Ended June 30, 2023

	Enterprise Funds			Total	Internal Service
	Water (600- 605)	Sewer (610- 614)	Storm Water Management (740-741)		Heath and Dental Insurance (820, 821)
Operating Receipts					
Charges for services	\$ 4,602,339	\$ 5,355,042	\$ 230,155	\$ 10,187,536	\$ 530,368
Miscellaneous	161,843	11,331	408	173,582	-
Total operating receipts	<u>4,764,182</u>	<u>5,366,373</u>	<u>230,563</u>	<u>10,361,118</u>	<u>530,368</u>
Operating Disbursements					
Public safety	-	-	-	-	105,924
Public works	-	-	-	-	28,184
Culture and recreation	-	-	-	-	83,587
General government	-	-	-	-	32,649
Community and economic development	-	-	-	-	19,664
Business type activities	2,477,732	2,342,636	196,905	5,017,273	99,250
Total operating disbursements	<u>2,477,732</u>	<u>2,342,636</u>	<u>196,905</u>	<u>5,017,273</u>	<u>369,258</u>
Excess of operating receipts over operating disbursements	2,286,450	3,023,737	33,658	5,343,845	161,110
Nonoperating Receipts (Disbursements)					
Interest on investments	19,480	33,430	404	53,314	-
Debt service	(1,503,591)	(1,758,946)	-	(3,262,537)	-
Capital projects	(53,347)	(368,833)	(252,459)	(674,639)	-
Total nonoperating receipts (disbursements)	<u>(1,537,458)</u>	<u>(2,094,349)</u>	<u>(252,055)</u>	<u>(3,883,862)</u>	<u>-</u>
Excess of receipts over disbursements	<u>748,992</u>	<u>929,388</u>	<u>(218,397)</u>	<u>1,459,983</u>	<u>161,110</u>
Other Financing Sources (Uses)					
Insurance proceeds	-	150,559	-	150,559	-
Proceeds from sale of capital asset	-	40,000	-	40,000	-
Bond proceeds	-	4,210,167	-	4,210,167	-
Transfers in	-	-	200,000	200,000	-
Transfers out	(477,275)	(790,423)	(74,392)	(1,342,090)	-
Total other financing sources (uses)	<u>(477,275)</u>	<u>3,610,303</u>	<u>125,608</u>	<u>3,258,636</u>	<u>-</u>
Change in cash balances	\$ 271,717	\$ 4,539,691	\$ (92,789)	\$ 4,718,619	\$ 161,110
Cash Balances					
Beginning of year	<u>4,024,141</u>	<u>3,529,243</u>	<u>196,864</u>	<u>7,750,248</u>	<u>-</u>
End of year	<u>\$ 4,295,858</u>	<u>\$ 8,068,934</u>	<u>\$ 104,075</u>	<u>\$ 12,468,867</u>	<u>\$ 161,110</u>
Cash Basis Fund Balances					
Restricted for					
Debt service	\$ 1,367,080	\$ 777,343	\$ -	\$ 2,144,423	\$ -
Capital projects	643,722	2,115,502	176,683	2,935,907	-
Utility deposits	243,513	-	-	243,513	-
Unrestricted	<u>2,041,543</u>	<u>5,176,089</u>	<u>(72,608)</u>	<u>7,145,024</u>	<u>161,110</u>
Total cash basis fund balances	<u>\$ 4,295,858</u>	<u>\$ 8,068,934</u>	<u>\$ 104,075</u>	<u>\$ 12,468,867</u>	<u>\$ 161,110</u>

See notes to basic financial statements.

City of North Liberty
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of North Liberty, Iowa is a political subdivision of the State of Iowa located in Johnson County. It was first incorporated in 1913 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a nonpartisan basis. The City provides numerous services to citizens including public safety, public works, health and social services, culture and recreation, community and economic development, utilities, and general government services.

A. Reporting Entity and Jointly Governed Organizations

For financial reporting purposes, the City of North Liberty, 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 basic 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 or impose specific financial burdens on the City. The City has no component units which meet the Governmental Accounting Standards Board criteria.

The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is not ongoing financial interest or responsibility by the participating governments. The City and its officials are members of various jointly governed organizations, including the Johnson County Assessors Conference Board, Johnson County Joint E911 Service Board, Metropolitan Planning Organization of Johnson County, East Central Iowa Council of Governments, and the Johnson County Compensation Board.

B. Basis of Presentation

Government-wide Financial Statement – The Cash Basis Statement of Activities and Net Position reports information on all of the activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for services.

The Cash Basis Statement of Activities and Net Position presents the City's nonfiduciary net position. Net position is reported in the following categories/components:

Non-Expendable Restricted Net Position is subject to externally imposed stipulations which requires the cash balances to be maintained permanently by the City, including customer utility deposits.

Expendable Restricted Net Position results when constraints placed on the use of cash balances is either externally imposed or imposed by law through constitutional provisions or enabling legislation.

City of North Liberty
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Unrestricted Net Position consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to constraints imposed by management which can be removed or modified.

The Cash Basis Statement of Activities and Net Position demonstrates the degree to which the direct disbursements of a given function are offset by program receipts. Direct disbursements are those clearly identifiable with a specific function. Program receipts include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function and 2) grants, contributions, and interest on investments restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program receipts are reported instead as general receipts.

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

The City reports the following major governmental funds:

General Fund – This fund is the general operating fund of the City. All general tax receipts and other receipts not allocated by law or contractual agreement to some other fund are accounted for in this fund. From the fund are paid the general operating disbursements, the fixed charges, and the capital improvement costs not paid from other funds.

Special Revenue:

Urban Renewal Tax Increment Fund – This fund is used to account for urban renewal projects and repayment of general obligation debt attributable to urban renewal purposes financed by tax increment financing collections.

Road Use Tax Fund – This fund is used to account for the road use tax allocation from the State of Iowa to be used for road construction and maintenance.

Debt Service:

Debt Service Fund – General Obligation Debt Fund is utilized to account for the payment of interest and principal on the City's general long-term debt.

Debt Service Fund – Road Use Tax Bond Reserve Fund is utilized to account for the required reserve fund that must be maintained in accordance with the terms of the City's road use tax revenue bond.

City of North Liberty
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

B. Basis of Presentation (Continued)

Capital Projects:

Street Capital Projects Fund – This fund is used to account for improvements to other streets within the City.

Land and Facilities Fund – This fund is used to account for improvements to city owned land and facilities.

The City reports the following major proprietary funds:

Water Enterprise Fund – This fund accounts for the operation and maintenance of the City's water system.

Sewer Enterprise Fund – This fund accounts for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

Storm Water Management Enterprise Fund – This fund accounts for the operation and maintenance of the City's storm sewer system.

The City also reports the following proprietary fund:

Internal Service Fund – This fund is utilized to account for the financing of goods or services purchased by one department of the City and provided to other departments or agencies on a cost reimbursement basis.

C. Measurement Focus and Basis of Accounting

The City maintains its financial records on the basis of cash receipts and disbursements and the basic financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable, and accrued items. Accordingly, the basic financial statements do not present financial position and results of operations of the funds in accordance with accounting principles generally expected in the United States of America.

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

When a disbursement in governmental funds can be paid using either restricted or unrestricted resources, the City's policy is generally to first apply the disbursement toward restricted fund balance and then to less-restrictive classifications - committed, assigned, and then unassigned fund balances.

City of North Liberty
Notes to Basic Financial Statements

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (CONTINUED)

C. Measurement Focus and Basis of Accounting (Continued)

Proprietary funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

D. Governmental Cash Basis Fund Balances

In the governmental fund financial statements, cash basis fund balances are classified as follows:

Restricted – Amounts restricted to specific purposes when constraints placed on the use of the resources are either externally imposed by creditors, grantors, or state or federal laws or imposed by law through constitutional provisions or enabling legislation.

Committed – Amounts that have been approved by the City Council in the adopted budget or through other appropriate measures like approving additional expenditures for a capital project or purchase.

Assigned – Amounts which the City Council or City Administrator designates to use for future projects or equipment purchases.

Unassigned – All amounts not included in the preceding classifications.

The City shall maintain a minimum unassigned general fund balance of 25% and a maximum of 30% of the following year's revenue budget amount to be used for cash flow purposes unanticipated expenditures of a non-recurring nature, or to meet unexpected increase in service delivery costs.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information.

F. Property Tax and Calendar

The City's property tax rates were extended against the assessed valuation of the City as of January 1, 2021, to compute the amounts which became liens on property on July 1, 2022. These taxes were due and payable in two installments on September 30, 2022 and March 31, 2023, at the Johnson County Treasurer's offices. These taxes are recognized as income to the City when they are received from the County.

NOTE 2 – CASH AND POOLED INVESTMENTS

The City's deposits in banks and credit unions at June 30, 2023, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

City of North Liberty
Notes to Basic Financial Statements

NOTE 2 – CASH AND POOLED INVESTMENTS (CONTINUED)

The City is authorized by statute to invest public funds in obligations of the United States government, its agencies and instrumentalities; certificates of deposit or other evidences of deposit at federally insured depository institutions approved by the City Council; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

The City does not have any investments that are subject to fair value guidance as set forth in Governmental Accounting Standards Board Statement No. 72, *Fair Value Measurement and Application*.

Interest Rate Risk: The City's investment policy limits the investment of operating funds (funds expected to be expended in the current budget year or within 15 months of receipt) to instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days, but the maturities shall be consistent with the needs and uses of the City.

Custodial Credit Risk – Deposits: The City has a policy to only make deposits in the State of Iowa where deposits are covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. The City's deposits in banks at June 30, 2023, were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the *Code of Iowa*. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds. The City also has deposits in a credit union, the deposits in excess of federal depository insurance were covered by a letter of credit that exceeded 110% of the uninsured amount. The City had \$7,949,278 in certificates of deposit and \$25,944,054 in checking and savings accounts at June 30, 2023.

NOTE 3 – BONDS AND NOTES PAYABLE

Annual debt service requirements to maturity for general obligation notes, general obligation bonds, and revenue bonds of the City are as follows.

Year Ending June 30,	G.O. Bonds and Notes		Road Use Tax Revenue Bonds	
	Principal	Interest	Principal	Interest
2024	\$ 5,960,000	\$ 1,280,061	\$ 130,000	\$ 15,570
2025	5,790,000	1,148,771	135,000	12,190
2026	5,555,000	1,015,121	140,000	8,410
2027	4,215,000	885,571	145,000	4,350
2028	4,035,000	781,402	-	-
2029-2033	17,070,000	2,444,630	-	-
2034-2038	6,910,000	708,190	-	-
2039	735,000	29,400	-	-
Total	\$ 50,270,000	\$ 8,293,146	\$ 550,000	\$ 40,520

City of North Liberty
Notes to Basic Financial Statements

NOTE 3 – BONDS AND NOTES PAYABLE (CONTINUED)

Year Ending June 30,	Enterprise Fund Revenue Bonds		Total	
	Principal	Interest	Principal	Interest
2024	\$ 2,345,000	\$ 626,305	\$ 8,435,000	\$ 1,921,936
2025	2,750,154	580,639	8,675,154	1,741,600
2026	2,810,000	527,039	8,505,000	1,550,570
2027	2,754,000	471,828	7,114,000	1,361,749
2028	2,867,840	418,893	6,902,840	1,200,295
2029-2033	13,934,000	1,483,316	31,004,000	3,927,946
2034-2037	11,895,000	437,388	18,805,000	1,145,578
Total	<u>\$ 39,355,994</u>	<u>\$ 4,545,408</u>	<u>\$ 90,175,994</u>	<u>\$ 12,879,074</u>

A. General Obligation Urban Renewal Corporate Purpose (Tax Increment Financing) Bonds

The City has issued several general obligation urban renewal corporate purpose (tax increment financing) bonds for the purpose of defraying a portion of the costs of various construction and refurbishment projects within the City's urban renewal districts. Portions of certain other issued general obligation bonds were for the same purposes. The bonds are payable in part, or in full, from the tax increment financing (TIF) receipts generated by increased property values in the City's TIF districts and which are credited to the Special Revenue - Urban Renewal Tax Increment Fund in accordance with Chapter 403.19 of the *Code of Iowa*. TIF receipts are generally projected to produce 100 percent of the debt service requirements over the life of the bonds. The proceeds from the sales of the bonds shall be expended only for purposes which are consistent with the plans of the City's urban renewal areas. The bonds are not a general obligation of the City, however, the debt is subject to the constitutional debt limitation of the City. At June 30, 2023, the outstanding amounts on these bonds totaled approximately \$11,700,000, which are payable through June 1, 2032. Total interest remaining payable on the bonds at June 30, 2023, was approximately \$1,138,568. During the year, principal and interest paid on these bonds totaled approximately \$2,225,000 and \$321,691, respectively. Tax increment financing receipts during the year were \$4,704,199.

B. Revenue Bonds

The City has pledged future water customer receipts, net of specified operating disbursements, to repay two outstanding water revenue bond issues totaling \$18,058,154. The bonds were issued between November 2012 and October 2020. Proceeds from the sales of the bonds provided financing for the construction of several water system improvement projects in the City and to refinance the 2008 water revenue bonds. The bonds are payable solely from water customer defined net receipts and are payable through June 2037. Annual principal and interest payments on the bonds are expected to require less than 64 percent of defined net receipts. At June 30, 2023, total principal and interest remaining to be paid on the bonds was \$20,533,429. Principal and interest paid on all bonds totaled \$1,115,000 and \$341,283, respectively. Total defined water operating net receipts during the year were \$2,295,734.

City of North Liberty
Notes to Basic Financial Statements

NOTE 3 – BONDS AND NOTES PAYABLE (CONTINUED)

B. Revenue Bonds (Continued)

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay four outstanding sewer revenue bond issues totaling \$21,297,840. The bonds were issued between August 2007 and October 2020. Proceeds from the sales of the bonds provided financing for the construction of and improvements to the wastewater treatment plant and for soil quality restoration projects. The bonds are payable solely from sewer customer defined net receipts and are payable through June 2037. Annual principal and interest payments on the bonds are expected to require 54 percent of defined net receipts. At June 30, 2023, total principal and interest remaining to be paid on the bonds was \$23,367,973. Principal and interest paid on all bonds totaled \$1,398,000 and \$304,030, respectively. Total defined sewer operating net receipts during the year were \$3,198,042.

The resolutions providing for the issuance of the enterprise fund revenue notes and bonds include the following provisions:

- The notes and bonds will only be redeemed from the future earnings of the enterprise activity and the note and bond holders hold a lien on the future earnings of the funds.
- Sufficient monthly cash transfers shall be made to separate sewer and water revenue sinking accounts for the purpose of making the principal and interest payments when due.
- The provisions of the Water Revenue Refunding Bond Series 2014B require that \$541,255 be set aside into the Water Reserve Fund and maintained until all water revenue bonds of the City have been fully redeemed.

The provisions of the Sewer Revenue Refunding Bond Series 2014A require that \$307,105 be set aside into the Sewer Reserve Fund and maintained until all sewer revenue bonds of the City have been fully redeemed.

- All funds remaining in the sewer rental and water utilities accounts after the payments of all maintenance and operating expenses and required transfers shall be placed in separate water and sewer revenue surplus accounts. These accounts are restricted for the purpose of paying any deficiency in the sinking funds. As long as the sinking funds have the full amount required to be deposited, any balance in the surplus funds may be made available to the City as the Council may from time to time direct.
- User rates shall be established at a level which produces and maintains defined net receipts at the following levels:

Water – equal to at least 120% of the average amount that will come due in any fiscal year during the life of the water revenue bond issues and only during years in which water revenue bonds not funded by the State Revolving Fund are outstanding.

City of North Liberty
Notes to Basic Financial Statements

NOTE 3 – BONDS AND NOTES PAYABLE (CONTINUED)

B. Revenue Bonds (Continued)

Sewer – equal to at least 125% of the average amount that will come due in any fiscal year during the life of the sewer revenue bond issues, and equal to at least 125% of the maximum amount that will come due in any fiscal year during the life of the sewer revenue bonds. On and after June 1, 2026, these percentages decrease to 110% for all outstanding sewer revenue bond issues.

Interest Rate Reduction

On October 24, 2017, the City Council approved a resolution providing for the reduction of the interest rate on the 2007 sewer revenue bonds from 3.00% to 1.75% effective December 1, 2017. The estimated interest savings due to the interest rate reduction is \$325,144.

The City has pledged future road use tax receipts to repay one road use tax revenue bond issue totaling \$1,815,000. The bonds were issued in March 2012. Proceeds from the sale of the bonds provided financing to pay for a portion of the construction costs of the public works/streets department facility. The bonds are payable solely from future road use tax receipts and are payable through June 2027. At June 30, 2023, total principal and interest remaining to be paid on the bonds was \$590,520. During the year, principal and interest paid on the bonds totaled \$130,000 and \$18,690, respectively.

C. Rural Economic Development Loan

During the year ended June 30, 2013, the City received a Rural Economic Development Loan of \$360,000 from Linn County Rural Electric Cooperative Association to provide funds for construction of a portion of the library expansion project. The loan is dated May 8, 2013, and has an interest rate of 0%. The loan is due in annual installments of \$36,000 beginning May 8, 2015, and continuing annually thereafter until final payment on May 8, 2022. There is an annual administrative fee of 1% based on the outstanding principal balance. During the year ended June 30, 2023, \$36,000 was paid on the loan and the balance of the loan at June 30, 2023, was \$36,000, which will mature in the year ended June 30, 2024.

NOTE 4 – PENSION PLAN

A. 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.

City of North Liberty
Notes to Basic Financial Statements

NOTE 4 – PENSION PLAN (CONTINUED)

B. Pension Benefits

A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on 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 age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment.

The formula used to calculate protection occupation member's monthly IPERS benefits include:

- 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 no more than 30 years of services.
- 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 the member receives benefits before the member's earliest normal retirement age. For service earned on or after 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 benefits payments.

C. 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.

City of North Liberty
Notes to Basic Financial Statements

NOTE 4 – PENSION PLAN (CONTINUED)

D. Contributions

Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll, based on the Actuarial Amortization Method adopted by the Investment Board.

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

The City's contributions to IPERS for the year ended June 30, 2023, totaled \$879,622.

E. Net Pension Liabilities, Pension Expense, Deferred Outflows of Resources, and Deferred Inflows of Resources Related to Pensions

At June 30, 2023, the City reported a liability of \$1,874,485 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 contribution to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2022, the City's proportion was 0.066800%, which was an increase of 0.004670% from its proportion measured as of June 30, 2021. At June 30, 2022, the City's Protection occupations proportion was 0.564130%, which was an increase of 0.031440% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023, the City's pension expense, deferred outflows of resources, and deferred inflows of resources totaled (\$78,061), \$1,237,486, and \$620,869, respectively.

There were no non-employer contributing entities to IPERS.

City of North Liberty
Notes to Basic Financial Statements

NOTE 4 – PENSION PLAN (CONTINUED)

F. Actuarial Assumptions

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

Rate of inflation (effective June 30, 2017)	2.60% per annum
Rate of salary increase (effective June 30, 2017)	3.25 to 16.25% average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00% compounded annually, net of investment expense, including inflation.
Wage Growth (effective June 30, 2017)	3.25% per annum, based on 2.6% inflation and 0.65% real wage inflation.

The actuarial assumptions used in the June 30, 2022, valuation was 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 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 table on the following page.

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0 %	3.57 %
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core plus fixed income	20.0	1.66
Public credit	4.0	3.70
Cash	1.0	0.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	8.0	3.63
Total	<u>100.0 %</u>	

City of North Liberty
Notes to Basic Financial Statements

NOTE 4 – PENSION PLAN (CONTINUED)

G. Discount Rate

The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, 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.

H. 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 calculated using the discount rate of 7.00%, 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% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease in Discount Rate (6.00%)	Current Discount Rate (7.00%)	1% Increase in Discount Rate (8.00%)
City's proportionate share of the net pension liability (asset)	\$ 5,158,897	\$ 1,874,485	\$ (1,015,080)

I. IPERS Fiduciary Net Position

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

NOTE 5 – COMPENSATED ABSENCES

City employees accumulate a limited amount of earned but unused vacation and compensatory hours for subsequent use or for payment upon retirement, termination, or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned vacation and compensatory time payments payable to employees at June 30, 2023, primarily relating to the General Fund, is as follows:

Type of Benefit	Amount
Compensatory time	\$ 29,088
Sick leave	125,394
Vacation	509,076
Total	\$ 663,558

This liability has been computed based on rates of pay as of June 30, 2023.

Sick leave is payable when used. Upon retirement, a percentage of unused sick pay is paid out to the retiree. It is not paid upon termination or death.

City of North Liberty
Notes to Basic Financial Statements

NOTE 6 – SOLID WASTE DISPOSAL CONTRACT

An agreement between the City and Johnson County Refuse for the period July 1, 2018 through June 30, 2028, provides the City and its citizens with solid waste collection and disposal services. The agreement providing for the services includes the following provisions:

- The City shall pay the contractor a monthly charge (\$4.85 for each single and two-family dwelling unit.) These fees are for recyclables.
- The fees for non-recyclable wastes are based on the current Iowa City Landfill tipping fee schedule and are subject to change in the event landfill fees increase or decrease.
- The City shall pay the contractor a monthly charge for garbage collection services:
 1. \$7.65 for bi-weekly pickup of a 35-gallon container.
 2. \$12.65 for weekly pick up of a 35-gallon container.
 3. \$14.65 for weekly pickup of a 65-gallon container.

NOTE 7 – TRANSIT SERVICES CONTRACT

An agreement for the period July 1, 2013 through June 30, 2014, between the City and the City of Coralville, provides the City and its citizens with limited transit services. The agreement providing for these services includes the following provisions:

- The City shall pay the City of Coralville a monthly charge for the operating cost per hour for the number of hours of transit services provided each month.
- The City shall pay the City of Coralville for the amount the City of Coralville pays to Johnson County SEATS for paratransit services provided to citizens of the City of North Liberty.
- All fares collected shall be kept by the City of Coralville.
- The agreement will automatically be renewed on a year-to-year basis unless one party gives notice to the other party no later than November 1 in a given year of its intent to terminate the agreement.

NOTE 8 – CONSTRUCTION CONTRACTS

The City has entered into various contracts with construction and engineering services companies totaling approximately \$21,508,500 (final contract). The unpaid balances on June 30, 2023, totaled approximately \$7,981,805 (commitment), which will be paid as work on the projects progresses.

NOTE 9 – DEFICIT FUND BALANCES

The following Funds had deficit fund balances at June 30, 2023:

Fund	Amount
Major Funds	
Land and facilities	\$ (2,485,948)
Non-Major Governmental Funds	
Trail projects	(10,092)

City of North Liberty
Notes to Basic Financial Statements

NOTE 9 – DEFICIT FUND BALANCES (CONTINUED)

The deficit balances in these capital projects funds and accounts arose because project and construction costs were incurred prior to the availability of funds. These deficits will be eliminated with several sources of funds, but not limited to, proceeds from debt financing, grants, and available funds in the water and sewer enterprise funds and other general City funds.

NOTE 10 – RISK MANAGEMENT

The City of North Liberty is exposed to various risks of loss related to torts, theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

NOTE 11 – LEASE LIABILITY

The City entered into a lease agreement effective July 1, 2021, to lease commercial space for the City administration office and Council chambers for the period July 1, 2021 to June 30, 2024. This agreement supersedes a lease agreement for similar facilities for the period from April 1, 2014 to June 30, 2021. Lease payments are due in six month intervals each January 15 and July 15. Lease expense for the year ended June 30, 2023, was \$216,097.

Annual debt service requirements to maturity for lease liabilities of the City are as follows:

<u>Year ended</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	\$ 217,640	\$ 4,940	\$ 222,580

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB)

A. Plan Description

The City operates a single-employer health benefit plan which provides medical and prescription drug benefits for employees, retirees, and their qualified beneficiaries. Group insurance benefits are established under *Iowa Code* Section 509A.13. The City finances the health benefit plan with Well mark on a pay-as-you-go basis. The most recent active member monthly premium costs for the City and the plan members are \$534 for single coverage, \$979 for employee/child coverage, \$979 for employee/spouse coverage and \$1,057 for family coverage. During the year ended June 30, 2023, the City contributed \$1,201,685, and plan members eligible for benefits contributed \$186,662 to the plan. At June 30, 2023, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

**City of North Liberty
Notes to Basic Financial Statements**

NOTE 12 – OTHER POST EMPLOYMENT BENEFITS (OPEB) (CONTINUED)

B. OPEB Benefits

Employees of the City that are eligible to participate in the group health plan are eligible to continue coverage when a "qualifying event" would normally result in the loss of eligibility. "Qualifying events" are defined in the City's employee manual. Retirees and their beneficiaries under age 65 are required to pay the full cost for the continuing coverage. Continuing coverage is available until the employees and their beneficiaries attain age 65. The cost of the continuing coverage is the same as the cost for active employees, which results in an implicit rate subsidy.

At June 30, 2023, the following employees were covered by the benefit plan:

Inactive employees or beneficiaries currently receiving benefits	-
Active employees	<u>101</u>
Total	<u><u>101</u></u>

NOTE 13 – CONDUIT DEBT OBLIGATIONS

During the year ended June 30, 2020, the City issued a total of \$3,000,000 of Revenue Bonds to provide financial assistance to private-sector entities for the acquisition and construction of commercial facilities in the community. The outstanding principal amount on the bonds at June 30, 2023, totaled \$2,261,415. The bonds are secured by property purchased with the bond proceeds and are payable solely from payments received on the underlying mortgage loans, derived from rents payable by the tenants. The bond principal and interest do not constitute liabilities of the City, and neither the City, the State, nor any political subdivision thereof is obligated in any manner for repayment of the bonds.

NOTE 14 – ECONOMIC DEVELOPMENT LOANS

The City entered into one economic development forgivable loan agreement with a local business entity during the year ended June 30, 2021. The loan proceeds to this entity are to be used to relocate the entity's operations within the City. Details of the loan agreement is as follows:

An agreement dated August 11, 2020, with Moxie Solar LLC, in the amount of \$50,000. This loan is forgivable if certain requirements are met. This forgivable loan will accrue interest at a rate of 4% and will be due, if not forgiven, on February 16, 2026.

NOTE 15 – TAX ABATEMENTS

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

City of North Liberty
Notes to Basic Financial Statements

NOTE 15 – TAX ABATEMENTS (CONTINUED)

A. 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 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 \$285,605 of property tax under the urban renewal and economic development projects.

B. Tax Abatements of Other Entities

During the year ended June 30, 2023, there were no agreements entered into by other entities that reduced property tax revenues of the City.

NOTE 16 – INTERFUND TRANSFERS

The detail of interfund transfers for the year ended June 30, 2023, are as follows:

Transfers out	Transfers in						Total
	General	General Obligation Debt Service	Street Capital Capital Projects	Land and Facilities	Non-major Governmental Funds	Storm	
General	\$ -	\$ -	\$ -	\$ 900,000	\$ 25,000	\$ -	\$ 925,000
Tax Increment Finance	-	4,294,704	-	-	-	-	4,294,704
Road Use Tax	272,999	149,290	486,179	-	-	-	908,468
Debt Service	-	-	615,853	-	-	-	615,853
Non-major Governmental Funds	2,483,980	-	-	-	-	200,000	2,683,980
Water	233,225	244,050	-	-	-	-	477,275
Sewer	236,025	554,398	-	-	-	-	790,423
Storm Water Management	74,392	-	-	-	-	-	74,392
Total	<u>\$ 3,300,621</u>	<u>\$ 5,242,442</u>	<u>\$ 1,102,032</u>	<u>\$ 900,000</u>	<u>\$ 25,000</u>	<u>\$ 200,000</u>	<u>\$ 10,770,095</u>

Transfers above move resources from the fund statutorily required to collect the resources to the fund statutorily required to disburse the resources or to assist in the funding of capital assets.

NOTE 17– CONTINGENT LIABILITIES

The City is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, in the opinion of the City's attorney, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

OTHER INFORMATION

City of North Liberty
Budgetary Comparison Schedule
of Receipts, Disbursements, and Changes in Balances-
Budget and Actual (Cash basis) - All Governmental Funds and Proprietary Funds
Year Ended June 30, 2023

	Governmental Funds Actual	Proprietary Funds Actual	Total
Receipts			
Property tax	\$ 12,741,612	\$ -	\$ 12,741,612
Tax increment financing	4,704,199	-	4,704,199
Other city tax	877,993	-	877,993
Licenses and permits	782,500	-	782,500
Use of money and property	66,023	53,314	119,337
Intergovernmental	5,414,425	-	5,414,425
Charges for services	2,835,800	10,187,536	13,023,336
Miscellaneous	2,180,962	173,582	2,354,544
Total receipts	<u>29,603,514</u>	<u>10,414,432</u>	<u>40,017,946</u>
Disbursements			
General government	2,340,744	-	2,340,744
Public safety	5,194,385	-	5,194,385
Public works	3,247,683	-	3,247,683
Health and social services	143,000	-	143,000
Culture and recreation	5,515,557	-	5,515,557
Community and economic development	1,599,366	-	1,599,366
Debt service	6,935,147	3,262,537	10,197,684
Capital outlay	12,688,219	674,639	13,362,858
Business type activities	-	5,017,273	5,017,273
Total disbursements	<u>37,664,101</u>	<u>8,954,449</u>	<u>46,618,550</u>
Excess (deficiency) of receipts over (under) disbursements	(8,060,587)	1,459,983	(6,600,604)
Other financing sources (uses), net	16,417,827	3,258,636	19,676,463
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	8,357,240	4,718,619	13,075,859
Balances beginning of year	<u>12,906,115</u>	<u>7,750,248</u>	<u>20,656,363</u>
Balances end of year	<u>\$ 21,263,355</u>	<u>\$ 12,468,867</u>	<u>\$ 33,732,222</u>

Budgeted Amounts		Final to Total Variance
Original	Final	
\$ 12,073,848	\$ 12,073,848	\$ 667,764
4,793,215	4,793,215	(89,016)
803,240	803,240	74,753
699,250	699,250	83,250
151,000	151,000	(31,663)
3,441,864	4,899,787	514,638
13,004,222	13,004,222	19,114
1,702,100	2,084,100	270,444
<u>36,668,739</u>	<u>38,508,662</u>	<u>1,509,284</u>
2,291,185	2,419,988	(79,244)
5,649,009	6,201,062	(1,006,677)
4,159,380	4,388,128	(1,140,445)
150,000	150,000	(7,000)
5,671,384	5,886,152	(370,595)
1,642,400	1,888,100	(288,734)
6,928,137	11,076,804	(879,120)
18,552,000	20,622,000	(7,259,142)
8,254,197	5,553,061	(535,788)
<u>53,297,692</u>	<u>58,185,295</u>	<u>(11,566,745)</u>
(16,628,953)	(19,676,633)	13,076,029
15,262,000	15,262,000	4,414,463
(1,366,953)	(4,414,633)	17,490,492
<u>10,555,679</u>	<u>10,100,684</u>	<u>10,555,679</u>
<u>\$ 9,188,726</u>	<u>\$ 5,686,051</u>	<u>\$ 28,046,171</u>

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City of North Liberty
Notes to Other Information – Budgetary Reporting

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

In accordance with the *Code of Iowa*, the City Council annually adopts a budget on the cash basis following required public notice and hearing for all funds except the Internal Service Fund. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. The nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Fund, 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. During the year, one budget amendment increased budgeted disbursements by \$4,887,603. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2023, disbursements did not exceed budgeted amounts.

City of North Liberty
Schedule of the Primary Government's Proportionate
Proportionate Share of the Net Pension Liability
Iowa Public Employees' Retirement System
For the Last Nine Years*
Other Information

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
City's Proportion of the net pension liability (asset)	0.066800%	0.062130%	0.062320%	0.059858%
City's Proportionate share of the net pension liability (asset)	\$ 1,874,485	\$ (1,747,741)	\$ 4,517,056	\$ 3,342,903
City's Covered employee payroll				
Regular	6,908,072	5,419,025	5,042,606	4,911,314
Protection occupation	<u>2,367,916</u>	<u>1,877,626</u>	<u>2,122,019</u>	<u>1,986,700</u>
Total	<u>\$ 9,275,988</u>	<u>\$ 7,296,651</u>	<u>\$ 7,164,625</u>	<u>\$ 6,898,014</u>
Proportionate share of the net pension liability (assets) as a percentage of covered payroll				
Regular	20.21%	-23.95%	63.05%	48.46%
Plan fiduciary net position as a percentage of the total pension liability	91.41%	100.81%	82.90%	85.45%

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

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

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.058680%	0.056538%	0.056470%	0.051521%	0.046738%
\$ 3,712,257	\$ 3,766,217	\$ 2,553,832	\$ 2,545,393	\$ 1,853,576
4,586,049	4,143,396	3,964,819	3,741,181	3,462,507
<u>1,758,335</u>	<u>1,403,042</u>	<u>1,263,298</u>	<u>1,143,311</u>	<u>997,332</u>
<u>\$ 6,344,384</u>	<u>\$ 5,546,438</u>	<u>\$ 5,228,117</u>	<u>\$ 4,884,492</u>	<u>\$ 4,459,839</u>

58.51% 67.90% 48.85% 52.11% 41.56%

83.62% 82.21% 81.82% 85.19% 87.61%

City of North Liberty
Schedule of the Primary Government's Contributions
Iowa Public Employees' Retirement System
Last Ten Fiscal Years
Other Information

	Fiscal Year				
	2023	2022	2021	2020	2019
Primary government (city)					
Statutorily required contribution					
Regular	\$ 599,932	\$ 533,550	\$ 476,022	\$ 463,628	\$ 432,923
Protection occupation	272,643	218,779	203,926	196,882	179,526
Total	<u>\$ 872,575</u>	<u>\$ 752,329</u>	<u>\$ 679,948</u>	<u>\$ 660,510</u>	<u>\$ 612,449</u>
Contributions in relation to the					
Statutorily required contribution					
Regular	\$ 599,932	\$ 533,550	\$ 476,022	\$ 463,628	\$ 432,923
Protection occupation	272,643	218,779	203,926	196,882	179,526
Total	<u>872,575</u>	<u>752,329</u>	<u>679,948</u>	<u>660,510</u>	<u>612,449</u>
Contribution deficiency (excess)	<u>\$ -</u>				
City's covered payroll					
Regular	\$ 6,355,212	\$ 5,652,013	\$ 5,042,606	\$ 4,911,314	\$ 4,586,049
Protection occupation	2,928,496	2,349,936	2,122,019	1,986,700	1,758,335
Total	<u>\$ 9,283,708</u>	<u>\$ 8,001,948</u>	<u>\$ 7,164,625</u>	<u>\$ 6,898,014</u>	<u>\$ 6,344,384</u>
Contributions as a percentage of					
covered employee payroll					
Regular	9.44%	9.44%	9.44%	9.44%	8.93%
Protection occupation	9.31%	9.61%	9.91%	9.91%	10.21%

Fiscal Year				
2018	2017	2016	2015	2014
\$ 393,721	\$ 370,005	\$ 354,058	\$ 334,088	\$ 309,202
159,267	138,059	124,309	115,932	101,129
<u>\$ 552,988</u>	<u>\$ 508,064</u>	<u>\$ 478,367</u>	<u>\$ 450,020</u>	<u>\$ 410,331</u>
\$ 393,721	\$ 370,005	\$ 354,058	\$ 334,088	\$ 309,202
159,267	138,059	124,309	115,932	101,129
<u>552,988</u>	<u>508,064</u>	<u>478,367</u>	<u>450,020</u>	<u>410,331</u>
<u>\$ -</u>				
\$ 4,413,845	\$ 4,143,396	\$ 3,964,819	\$ 3,741,181	\$ 3,462,507
1,618,562	1,403,042	1,263,298	1,143,311	997,332
<u>\$ 6,032,407</u>	<u>\$ 5,546,438</u>	<u>\$ 5,228,117</u>	<u>\$ 4,884,492</u>	<u>\$ 4,459,839</u>
8.92%	8.93%	8.93%	8.93%	8.93%
9.84%	9.84%	9.84%	10.14%	10.14%

City of North Liberty
Notes to Other Information – Pension Liability

Changes of Benefit Terms

There are no significant changes in benefit terms.

Changes of Assumptions

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

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

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

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

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

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

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

- Decreased the inflation assumption from 3.25% to 3.00%
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- 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.

SUPPLEMENTARY INFORMATION

City of North Liberty
Schedule 1
Combining Statement of Cash Receipts,
Disbursements, and Changes in Cash Fund
Balances - Nonmajor Governmental Funds
For the Year Ended June 30, 2023

	Special Revenue		
	Employee Benefits (112)	Drug Task Force (10)	American Rescue Plan Act (014)
Receipts			
General property taxes	\$ 2,102,685	\$ -	\$ -
Commercial and industrial tax replacement	47,701	-	-
Intergovernmental	-	1,869	1,457,923
Use of money and property	-	32	-
Miscellaneous	-	-	-
Total receipts	2,150,386	1,901	1,457,923
Disbursements			
Capital outlay			
General government	-	-	68,234
Culture and recreation	-	-	-
Total disbursements	-	-	68,234
Excess of receipts over (under) disbursements	2,150,386	1,901	1,389,689
Other financing sources (uses)			
Proceeds from long-term debt, Net	-	-	-
Transfers in	-	-	-
Transfers out	(2,150,386)	(58,594)	(475,000)
Total other financing sources (uses)	(2,150,386)	(58,594)	(475,000)
Net change in cash fund balances	-	(56,693)	914,689
Cash Fund Balances			
Beginning of year	-	57,232	1,457,923
End of year	\$ -	\$ 539	\$ 2,372,612
Cash basis fund balances			
Restricted for			
Urban renewal projects	\$ -	\$ -	\$ -
Police capital equipment purchases	-	539	-
Escrow deposits	-	-	-
Future grant expenditures	-	-	2,372,612
Assigned for			
Capital projects	-	-	-
Unassigned	-	-	-
Total cash basis fund balance	\$ -	\$ 539	\$ 2,372,612

Capital Project

TIF Projects (302)	Escrow Funds (307)	Trail Projects (303)	Entryway Development (314)	Economic Development Projects (306)	Park Development (305)	Total Other Governmental Funds
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,102,685
-	-	-	-	-	-	47,701
-	-	-	-	-	-	1,459,792
20,040	-	-	-	-	-	20,072
-	382,464	-	-	59,889	25,428	467,781
<u>20,040</u>	<u>382,464</u>	<u>-</u>	<u>-</u>	<u>59,889</u>	<u>25,428</u>	<u>4,098,031</u>
-	-	-	-	-	-	68,234
-	-	31,640	-	-	314,891	346,531
-	-	<u>31,640</u>	<u>-</u>	<u>-</u>	<u>314,891</u>	<u>414,765</u>
20,040	382,464	(31,640)	-	59,889	(289,463)	3,683,266
-	-	121,447	-	-	662,822	784,269
-	-	-	-	-	25,000	25,000
-	-	-	-	-	-	(2,683,980)
-	-	<u>121,447</u>	<u>-</u>	<u>-</u>	<u>687,822</u>	<u>(1,874,711)</u>
20,040	382,464	89,807	-	59,889	398,359	1,808,555
474,956	-	(99,899)	-	59,240	(179,385)	1,770,067
<u>\$ 494,996</u>	<u>\$ 382,464</u>	<u>\$ (10,092)</u>	<u>\$ -</u>	<u>\$ 119,129</u>	<u>\$ 218,974</u>	<u>\$ 3,578,622</u>
\$ 494,996	\$ -	\$ -	\$ -	\$ 119,129	\$ -	\$ 614,125
-	-	-	-	-	-	539
-	382,464	-	-	-	-	382,464
-	-	-	-	-	-	2,372,612
-	-	-	-	-	218,974	218,974
-	-	(10,092)	-	-	-	(10,092)
<u>\$ 494,996</u>	<u>\$ 382,464</u>	<u>\$ (10,092)</u>	<u>\$ -</u>	<u>\$ 119,129</u>	<u>\$ 218,974</u>	<u>\$ 3,578,622</u>

**City of North Liberty
Schedule 2
Schedule of Indebtedness
Year Ended June 30, 2023**

Obligation	Date of Issue	Interest Rates	Amount Originally Issued	Balance Beginning of Year
General obligation bonds				
Urban Renewal Library Improvement Refunding	11/12/2012	0.35-1.70	\$ 1,815,000	\$ 195,000
Corporate Purpose	7/1/2013	0.35-2.15	2,540,000	270,000
Urban Renewal Corporate Purpose	11/5/2013	2.00-2.40	1,425,000	315,000
Corporate Purpose	11/5/2013	2.00-2.40	3,540,000	785,000
Corporate Purpose	10/30/2014	2.00	3,090,000	990,000
Corporate Purpose	10/8/2015	2.00	9,965,000	3,685,000
Corporate Purpose and Refunding	4/27/2017	3.00	4,435,000	1,625,000
Urban Renewal Corporate Purpose and Refunding	5/9/2017	2.00-2.50	7,980,000	3,385,000
Urban Renewal Corporate Purpose	10/15/2018	3.00-3.15	4,595,000	3,565,000
Urban Renewal Corporate Purpose	9/17/2019	2.00	8,010,000	5,995,000
Corporate Purpose	7/8/2020	2.00	10,160,000	9,280,000
Corporate Purpose	8/17/2021	1.00-1.65	7,270,000	7,270,000
Corporate Purpose	7/26/2022	3.00	9,135,000	-
Corporate Purpose	5/9/2023	4.00	9,435,000	-
Total				<u>\$ 37,360,000</u>
Rural Economic Development Loan and Grant Program				
Rural Economic Development Loan	5/8/2013	0%	360,000	<u>\$ 72,000</u>
Road Use Tax Revenue Bonds				
Road Use Tax Series 2012A	3/29/2012	2.00-3.00%	1,815,000	<u>\$ 680,000</u>
Revenue bonds				
Sewer Revenue Bonds Series 2007	8/23/2007	(a) 3.00/1.75	5,271,000	\$ 2,749,000
Sewer Revenue Bonds Series 2008A	7/30/2008	3.00	3,250,000	1,116,000
Sewer Revenue Bonds Series 2008C	9/15/2008	2.75-4.40	1,550,000	140,000
Sewer Revenue Refunding Bond Series 2014A	4/23/2014	2.00-3.00	1,315,000	390,000
Water Revenue Refunding Bond Series 2014B	4/23/2014	2.00-3.05	1,210,000	440,000
Sewer Revenue Improvement and Refunding Bond Series 2016	10/7/2016	1.20	22,337,000	18,300,840
Water Revenue Improvement Bond Series 2017	2/24/2017	1.75	22,072,000	18,523,154
Water Revenue Refunding Bond Series 2017C	4/27/2017	2.00-2.25	1,190,000	210,000
Total				<u>\$ 41,868,994</u>

(a) The interest rate on this bond was reduced to 1.75% on December 1, 2017.

Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid
\$ -	\$ 195,000	\$ -	\$ 3,315
-	270,000	-	5,805
-	155,000	160,000	7,328
-	385,000	400,000	18,263
-	325,000	665,000	19,800
-	890,000	2,795,000	73,700
-	425,000	1,200,000	48,750
-	455,000	2,930,000	72,181
-	360,000	3,205,000	108,033
-	830,000	5,165,000	119,900
-	885,000	8,395,000	185,600
-	485,000	6,785,000	83,308
9,135,000	-	9,135,000	221,524
9,435,000	-	9,435,000	-
<u>\$ 18,570,000</u>	<u>\$ 5,660,000</u>	<u>\$ 50,270,000</u>	<u>\$ 967,507</u>
<u>\$ -</u>	<u>\$ 36,000</u>	<u>\$ 36,000</u>	<u>\$ 4,000</u>
<u>\$ -</u>	<u>\$ 130,000</u>	<u>\$ 550,000</u>	<u>\$ 18,690</u>
\$ -	\$ 459,000	\$ 2,290,000	\$ 48,108
-	171,000	945,000	19,530
-	140,000	-	6,160
-	125,000	265,000	10,623
-	105,000	335,000	12,403
-	503,000	17,797,840	219,610
-	800,000	17,723,154	324,155
-	210,000	-	4,725
<u>\$ -</u>	<u>\$ 2,513,000</u>	<u>\$ 39,355,994</u>	<u>\$ 645,314</u>

**City of North Liberty
Schedule 3
Bond and Note Maturities
Year Ended June 30, 2023**

Year Ending June 30,	General Obligation Bonds					
	Corporate Purpose		Corporate Purpose		Corporate Purpose	
	Issued Nov 5, 2013		Issued Nov 5, 2013		Issued Oct 30, 2014	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2024	2.40	\$ 160,000	2.40	\$ 400,000	2.00	\$ 330,000
2025	-	-	-	-	2.00	335,000
2026	-	-	-	-	-	-
2027	-	-	-	-	-	-
2028	-	-	-	-	-	-
2029	-	-	-	-	-	-
Total		<u>\$ 160,000</u>		<u>\$ 400,000</u>		<u>\$ 665,000</u>

Year Ending June 30,	General Obligation Bonds					
	Urban Renewal		Urban Renewal		Corporate Purpose	
	Issued October 15, 2018		Issued September 17, 2019		Issued July 8, 2020	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2024	3.00	\$ 365,000	2.00	\$ 845,000	2.00	\$ 890,000
2025	3.00	375,000	2.00	870,000	2.00	900,000
2026	3.00	385,000	2.00	880,000	2.00	910,000
2027	3.00	395,000	2.00	410,000	2.00	915,000
2028	3.00	405,000	2.00	415,000	2.00	930,000
2029	3.00	415,000	2.00	425,000	2.00	945,000
2030	3.10	430,000	2.00	430,000	2.00	955,000
2031	3.15	435,000	2.00	440,000	2.00	970,000
2032	-	-	2.00	450,000	2.00	980,000
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
Total		<u>\$ 3,205,000</u>		<u>\$ 5,165,000</u>		<u>\$ 8,395,000</u>

Year Ending June 30,	Rural Economic Development Loan and Grant Program		Road Use Tax Revenue Bonds	
	Rural Economic Development		Issued Mar 29, 2012	
	Issued May 8, 2013		Issued Mar 29, 2012	
	Interest Rates	Amount	Interest Rates	Amount
2024	0.00	\$ 36,000	2.60	\$ 130,000
2025	-	-	2.80	135,000
2026	-	-	2.90	140,000
2027	-	-	3.00	145,000
Total		<u>\$ 36,000</u>		<u>\$ 550,000</u>

General Obligation Bonds

Corporate Purpose Issued Oct 8, 2015		Corporate Purpose Issued Apr 27, 2017		Corporate Purpose Issued May 9, 2017	
Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2.00	\$ 910,000	3.00	\$ 445,000	2.00	\$ 460,000
2.00	930,000	3.00	245,000	2.00	470,000
2.00	955,000	3.00	250,000	2.00	480,000
	-	3.00	260,000	2.125	495,000
	-		-	2.25	505,000
	-		-	2.50	520,000
	<u>\$ 2,795,000</u>		<u>\$ 1,200,000</u>		<u>\$ 2,930,000</u>

General Obligation Bonds

Corporate Purpose Issued August 17, 2021		Corporate Purpose Issued July, 26 2022		Corporate Purpose Issued April 25, 2023		Total
Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount	
1.00	\$ 490,000	3.00	\$ 665,000	4.00	\$ -	\$ 5,960,000
1.00	495,000	3.00	680,000	4.00	490,000	5,790,000
1.00	495,000	3.00	695,000	4.00	505,000	5,555,000
1.00	500,000	3.00	710,000	4.00	530,000	4,215,000
1.00	510,000	3.00	725,000	4.00	545,000	4,035,000
1.00	515,000	3.00	740,000	4.00	570,000	4,130,000
1.00	520,000	3.00	760,000	4.00	595,000	3,690,000
1.10	535,000	3.00	785,000	4.00	615,000	3,780,000
1.15	540,000	3.00	810,000	4.00	640,000	3,420,000
1.25	550,000	3.00	830,000	4.00	670,000	2,050,000
1.35	560,000	3.00	855,000	4.00	690,000	2,105,000
1.45	350,000	3.00	880,000	4.00	720,000	1,950,000
1.55	360,000		-	4.00	750,000	1,110,000
1.65	365,000		-	4.00	675,000	1,040,000
	-		-	4.00	705,000	705,000
	-		-	4.00	735,000	735,000
	<u>\$ 6,785,000</u>		<u>\$ 9,135,000</u>		<u>\$ 9,435,000</u>	<u>\$ 50,270,000</u>

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**City of North Liberty
Schedule 3
Bond and Note Maturities
Year Ended June 30, 2023**

Year Ending June 30,	Enterprise Revenue Bonds					
	Sewer Revenue Series 2007		Sewer Revenue Series 2008A		Sewer Refunding Series 2014A	
	Issued Aug 23, 2007		Issued Jul 30, 2008		Issued Apr 23, 2014	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2024	1.75	\$ 475,000	3.00	\$ 177,000	2.70	\$ 130,000
2025	1.75	486,000	3.00	183,000	3.00	135,000
2026	1.75	654,000	3.00	189,000	-	-
2027	1.75	675,000	3.00	195,000	-	-
2028	-	-	3.00	201,000	-	-
2029	-	-	-	-	-	-
2030	-	-	-	-	-	-
2031	-	-	-	-	-	-
2032	-	-	-	-	-	-
2033	-	-	-	-	-	-
2034	-	-	-	-	-	-
2035	-	-	-	-	-	-
2036	-	-	-	-	-	-
2037	-	-	-	-	-	-
Total		<u>\$ 2,290,000</u>		<u>\$ 945,000</u>		<u>\$ 265,000</u>

Year Ending June 30,	Enterprise Revenue Bonds						Total
	Water Refunding Series 2014B		Sewer Improvement Series 2016		Water Improvements Series 2017		
	Issued Apr 23, 2014		Issued Oct. 7 2016		Issued Feb. 24, 2017		
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount	
2024	2.70	\$ 110,000	1.20	\$ 653,000	1.75	\$ 800,000	\$ 2,345,000
2025	3.00	110,000	1.20	666,000	1.75	1,170,154	2,750,154
2026	3.05	115,000	1.20	661,000	1.75	1,191,000	2,810,000
2027	-	-	1.20	672,000	1.75	1,212,000	2,754,000
2028	-	-	1.20	1,433,840	1.75	1,233,000	2,867,840
2029	-	-	1.20	1,452,000	1.75	1,255,000	2,707,000
2030	-	-	1.20	1,469,000	1.75	1,277,000	2,746,000
2031	-	-	1.20	1,487,000	1.75	1,299,000	2,786,000
2032	-	-	1.20	1,505,000	1.75	1,322,000	2,827,000
2033	-	-	1.20	1,523,000	1.75	1,345,000	2,868,000
2034	-	-	1.20	1,541,000	1.75	1,368,000	2,909,000
2035	-	-	1.20	1,560,000	1.75	1,392,000	2,952,000
2036	-	-	1.20	1,578,000	1.75	1,417,000	2,995,000
2037	-	-	1.20	1,597,000	1.75	1,442,000	3,039,000
Total		<u>\$ 335,000</u>		<u>\$ 17,797,840</u>		<u>\$ 17,723,154</u>	<u>\$ 39,355,994</u>

City of North Liberty
Schedule 4
Schedule of Receipts by Source
and Disbursements by Function - All Governmental Funds
For the Last Ten Years

	2023	2022	2021	2020
Receipts				
Property tax	\$ 12,741,612	\$ 12,314,574	\$ 11,137,023	\$ 10,650,663
Tax increment financing	4,704,199	5,409,401	5,987,424	4,778,458
Other city tax	877,993	887,732	724,704	612,161
Licenses and permits	782,500	610,328	519,717	298,270
Use of money and property	66,023	26,557	21,829	39,187
Intergovernmental	5,414,425	6,626,226	3,585,606	4,831,972
Charges for services	2,835,800	2,686,513	2,039,073	2,296,487
Special assessments	-	-	-	-
Miscellaneous	2,180,962	1,141,951	773,139	1,279,840
Total	\$ 29,603,514	\$ 29,703,282	\$ 24,788,515	\$ 24,787,038
Disbursements				
Operating				
General government	\$ 2,340,744	\$ 2,245,702	\$ 1,980,895	\$ 1,942,074
Public safety	5,194,385	4,776,934	4,237,738	3,887,780
Public works	3,247,683	3,232,860	3,021,471	2,906,043
Health and social services	143,000	260,000	140,929	117,716
Culture and recreation	5,515,557	4,894,183	3,828,295	4,106,997
Community and economic development	1,599,366	2,145,838	1,917,325	1,877,902
Debt service	6,935,147	6,225,710	6,022,038	8,898,724
Capital projects	12,688,219	12,270,540	7,410,437	13,033,299
Total	\$ 37,664,101	\$ 36,051,767	\$ 28,559,128	\$ 36,770,535

2019	2018	2017	2016	2015	2014
\$ 10,228,659	\$ 9,161,827	\$ 8,495,238	\$ 7,583,031	\$ 6,861,247	\$ 6,127,781
4,386,319	4,074,528	4,389,642	4,509,489	3,918,081	3,518,713
537,488	327,429	335,049	360,492	341,057	311,708
404,875	575,399	389,066	478,562	552,067	507,326
47,046	221,892	182,754	159,353	149,029	143,887
6,648,076	3,931,853	3,353,878	3,889,968	2,136,378	2,152,197
2,608,668	1,943,556	2,556,384	1,893,581	2,219,792	1,674,579
-	-	-	-	-	1,067
235,649	1,145,670	355,213	471,339	390,306	647,785
<u>\$ 25,096,780</u>	<u>\$ 21,382,154</u>	<u>\$ 20,057,224</u>	<u>\$ 19,345,815</u>	<u>\$ 16,567,957</u>	<u>\$ 15,085,043</u>
\$ 1,777,026	\$ 1,724,903	\$ 1,464,069	\$ 1,591,679	\$ 1,537,711	\$ 1,293,854
3,668,831	3,498,753	3,177,706	2,836,301	2,563,426	2,315,057
2,688,011	1,981,066	1,788,477	1,626,565	1,511,077	1,424,544
111,011	110,725	103,500	105,350	98,207	97,000
4,151,007	3,931,551	3,792,817	3,593,454	3,458,203	3,208,940
1,812,636	1,859,840	1,723,266	1,647,664	1,166,131	898,262
5,291,567	4,899,061	5,309,615	4,831,259	4,528,242	4,168,095
13,438,638	10,035,175	8,882,559	8,023,964	4,181,863	5,468,736
<u>\$ 32,938,727</u>	<u>\$ 28,041,074</u>	<u>\$ 26,242,009</u>	<u>\$ 24,256,236</u>	<u>\$ 19,044,860</u>	<u>\$ 18,874,488</u>

City of North Liberty
Schedule 5
Schedule of Cash Receipts, Disbursements, and
Changes in Cash Balances -
General Fund Detail
Year Ended June 30, 2023

	General Fund (1)	Recreation Equipment (4)	Tele communications Equipment (9)	Tree Program (7)
Receipts				
General property taxes	\$ 8,877,773	\$ -	\$ -	\$ -
Commercial and industrial tax replacement	193,115	-	-	-
Other city tax	323,784	-	-	-
Licenses and permits	782,500	-	-	-
Intergovernmental	688,782	-	-	9,800
Charges for services	2,814,128	12,871	-	-
Use of money and property	45,953	-	-	-
Miscellaneous	152,800	10,461	-	1,000
Total receipts	<u>13,878,835</u>	<u>23,332</u>	<u>-</u>	<u>10,800</u>
Disbursements				
Current				
General government	2,335,806	-	-	-
Public safety	5,189,869	-	-	-
Public works	1,718,097	-	-	-
Health and social services	143,000	-	-	-
Community and economic development	1,309,254	-	-	-
Culture and recreation	5,511,387	-	-	-
Capital outlay				
General government	-	-	-	-
Public safety	-	-	-	-
Public works	-	-	-	-
Culture and recreation	-	636,110	-	9,800
Total disbursements	<u>16,207,413</u>	<u>636,110</u>	<u>-</u>	<u>9,800</u>
Excess of receipts over (under) disbursements	(2,328,578)	(612,778)	-	1,000
Other Financing Sources (Uses)				
Proceeds from sale of capital asset	-	-	-	-
Insurance proceeds	22,593	307,475	-	-
Transfers in	2,923,927	85,000	-	-
Transfers out	(1,358,600)	-	-	-
Total other financing sources (uses)	<u>1,587,920</u>	<u>392,475</u>	<u>-</u>	<u>-</u>
Net change in cash fund balances	(740,658)	(220,303)	-	1,000
Cash Fund Balances				
Beginning of year	<u>6,567,075</u>	<u>590,395</u>	<u>29,902</u>	<u>4,056</u>
End of year	<u>\$ 5,826,417</u>	<u>\$ 370,092</u>	<u>\$ 29,902</u>	<u>\$ 5,056</u>

<u>Hotel/Motel Tax (12)</u>	<u>Library Reserve (3)</u>	<u>Fire Equipment Reserve (2)</u>	<u>Equipment Revolving Fund (8)</u>	<u>Police Equipment Reserve (5)</u>
\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-
93,107	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	8,801
-	(3)	-	-	-
-	13,611	3,249	784	1,300
<u>93,107</u>	<u>13,608</u>	<u>3,249</u>	<u>784</u>	<u>10,101</u>
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
35,623	-	-	-	-
-	-	381,413	88,204	62,500
-	-	-	704,226	-
-	105,620	-	-	-
<u>35,623</u>	<u>105,620</u>	<u>381,413</u>	<u>792,430</u>	<u>62,500</u>
57,484	(92,012)	(378,164)	(791,646)	(52,399)
-	-	4,861	66,281	-
-	-	-	-	-
-	105,000	-	556,000	58,594
<u>(25,000)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(25,000)</u>	<u>105,000</u>	<u>4,861</u>	<u>622,281</u>	<u>58,594</u>
32,484	12,988	(373,303)	(169,365)	6,195
69,644	47,736	672,954	494,317	137,381
<u>\$ 102,128</u>	<u>\$ 60,724</u>	<u>\$ 299,651</u>	<u>\$ 324,952</u>	<u>\$ 143,576</u>

City of North Liberty
Schedule 5
Schedule of Cash Receipts, Disbursements, and
Changes in Cash Balances -
General Fund Detail
Year Ended June 30, 2023

	Police Seized Funds (11)	Park Development (15)	Computer Revolving (13)
Receipts			
General property taxes	\$ -	\$ -	\$ -
Commercial and industrial tax replacement	-	-	-
Other city tax	-	461,102	-
Licenses and permits	-	-	-
Intergovernmental	-	-	-
Charges for services	-	-	-
Use of money and property	-	-	-
Miscellaneous	-	-	-
Total receipts	<u>-</u>	<u>461,102</u>	<u>-</u>
Disbursements			
Current			
General government	-	-	4,938
Public safety	61	-	4,455
Public works	-	-	-
Health and social services	-	-	-
Community and economic development	-	-	914
Culture and recreation	-	-	4,170
Capital outlay			
General government	-	-	-
Public safety	-	-	-
Public works	-	-	5,544
Culture and recreation	-	-	-
Total disbursements	<u>61</u>	<u>-</u>	<u>20,021</u>
Excess of receipts over (under) disbursements	(61)	461,102	(20,021)
Other Financing Sources (Uses)			
Proceeds from sale of capital asset	-	-	389
Insurance proceeds	-	-	-
Transfers in	-	-	30,700
Transfers out	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>31,089</u>
Net change in cash fund balances	(61)	461,102	11,068
Cash Fund Balances			
Beginning of year	<u>29,525</u>	<u>352,649</u>	<u>90</u>
End of year	<u>\$ 29,464</u>	<u>\$ 813,751</u>	<u>\$ 11,158</u>

Transportation (6)	Total General Fund
\$ -	\$ 8,877,773
-	193,115
-	877,993
-	782,500
-	698,582
-	2,835,800
-	45,950
1,391,758	1,574,963
<u>1,391,758</u>	<u>15,886,676</u>
-	2,340,744
-	5,194,385
-	1,718,097
-	143,000
-	1,310,168
-	5,515,557
-	35,623
-	532,117
36,719	746,489
-	751,530
<u>36,719</u>	<u>18,287,710</u>
1,355,039	(2,401,034)
-	71,531
-	330,068
-	3,759,221
-	<u>(1,383,600)</u>
-	<u>2,777,220</u>
1,355,039	376,186
<u>2,331,956</u>	<u>11,327,680</u>
<u>\$ 3,686,995</u>	<u>\$ 11,703,866</u>

City of North Liberty
Schedule 5
Schedule of Cash Receipts, Disbursements,
and Changes in Cash Balances
- General Fund Detail
Year Ended June 30, 2023

	General Fund (1)	Recreation Equipment (4)	Tele communications Equipment (9)	Tree Program (7)
Cash Basis Fund Balances				
Restricted for				
Hotel/motel tax	\$ -	\$ -	\$ -	\$ -
Tree purchases	-	-	-	5,056
Police capital equipment purchases	-	-	-	-
Housing rehabilitation	21,246	-	-	-
Park development	-	-	-	-
Assigned for				
Capital purchases	-	370,092	29,902	-
Street capital projects	-	-	-	-
Computer revolving	-	-	-	-
IT and cyber security	148,881	-	-	-
Unassigned	5,656,290	-	-	-
 Total cash fund balances	 <u>\$ 5,826,417</u>	 <u>\$ 370,092</u>	 <u>\$ 29,902</u>	 <u>\$ 5,056</u>

<u>Hotel/Motel Tax (12)</u>	<u>Library Reserve (3)</u>	<u>Fire Equipment Reserve (2)</u>	<u>Equipment Revolving Fund (8)</u>	<u>Police Equipment Reserve (5)</u>	<u>Police Seized Funds (11)</u>
\$ 102,128	\$ -	\$ -	\$ -	\$ -	\$ -
-	-	-	-	-	-
-	-	-	-	-	29,464
-	-	-	-	-	-
-	-	-	-	-	-
-	60,724	299,651	324,952	143,576	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
<u>\$ 102,128</u>	<u>\$ 60,724</u>	<u>\$ 299,651</u>	<u>\$ 324,952</u>	<u>\$ 143,576</u>	<u>\$ 29,464</u>

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City of North Liberty
Schedule 5
Schedule of Cash Receipts, Disbursements,
and Changes in Cash Balances
- General Fund Detail
Year Ended June 30, 2023

	Park Development (15)	Computer Revolving (13)	Transportation (6)	Total General Fund
Cash Basis Fund Balances				
Restricted for				
Hotel/motel tax	\$ -	\$ -	\$ -	\$ 102,128
Tree purchases	-	-	-	5,056
Police capital equipment purchases	-	-	-	29,464
Housing rehabilitation	-	-	-	21,246
Park development	813,751	-	-	813,751
Assigned for				
Capital purchases	-	-	-	1,228,897
Street capital projects	-	-	3,686,995	3,686,995
Computer revolving	-	11,158	-	11,158
IT and cyber security	-	-	-	148,881
Unassigned	-	-	-	5,656,290
	<u>\$ 813,751</u>	<u>\$ 11,158</u>	<u>\$ 3,686,995</u>	<u>\$ 11,703,866</u>
Total cash fund balances	<u>\$ 813,751</u>	<u>\$ 11,158</u>	<u>\$ 3,686,995</u>	<u>\$ 11,703,866</u>

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

<u>Federal Agency/Pass Through Agency/Program Title</u>	<u>Federal Assistance Listing Number</u>	<u>Expenditures</u>
U.S. Department of Agriculture		
Direct Programs:		
Cooperative Forestry Assistance	10.664	<u>\$ 4,900</u>
U.S. Department of Justice		
Direct Programs:		
Bulletproof Vest Partnership Program	16.607	<u>2,954</u>
U.S. Department of Treasury		
Direct		
COVID-19 Coronavirus State and Local Fiscal Recovery Funds	21.027	<u>543,235</u>
Total U.S. Department of Treasury		
U.S. Department of Transportation		
Through Governor's Traffic Safety Bureau		
Alcohol Impaired Driving Countermeasures Incentive Grants I	20.601	<u>24,199</u>
U.S Housing and Urban Development		
Passed through Iowa Economic Development Authority		
Community Development Block Grant Program	14.228	<u>124,711</u>
U.S. Department of Homeland Security		
Direct Programs:		
Staffing and Adequate Fire and Emergency Response (SAFER)	97.083	<u>64,140</u>
Federal Emergency Management Agency		
Passed through Iowa Department of Homeland Security		
Disaster Grants - Public Assistance	97.036	72,109
Hazard Mitigation Grant	97.039	<u>162,057</u>
Total U.S. Department of Homeland Security		<u>298,306</u>
Total Federal Expenditures		<u>\$ 998,305</u>

City of North Liberty
Notes to the Schedule of Expenditures of Federal Awards

NOTE 1 – BASIS OF PRESENTATION

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

NOTE 2 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Expenditures reported on the Schedule are reported on the cash basis of accounting. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

NOTE 3 – PASS-THROUGH GRANT NUMBERS

All pass-through entities listed above use the same Assistance Listing numbers as the federal grantors to identify these grants and have not assigned any additional identifying numbers.

NOTE 4 – INDIRECT COST RATE

The City did not elect to use the 10 percent de minimis indirect cost rate, as allowed under the Uniform Guidance.

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**Report on Internal Control over Financial Reporting
and on Compliance and Other Matters Based on an Audit of
Basic Financial Statements Performed in Accordance with
*Government Auditing Standards***

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of North Liberty
North Liberty, Iowa

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of North Liberty, Iowa as of and for the year ended June 30, 2023, and the related notes to basic financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated August 8, 2024. Our report expressed unmodified opinions on the basic financial statements which were prepared on a basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Report on Internal Control over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's basic 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 did identify certain deficiencies in internal control, described in the accompanying Schedule of Findings and Questioned Costs that we consider to be material weaknesses, audit findings, II-A-23 and II-B-23.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's basic financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the basic 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*.

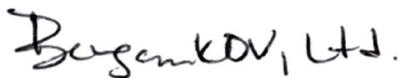
Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2023, are based exclusively on knowledge obtained from procedures performed during our audit of the basic financial statements of the City. Since our audit was based on tests and samples, not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

City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's responses to the findings identified in our audit and described in the accompanying Schedule of Findings and Questioned Costs. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

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.



St. Cloud, Minnesota
August 8, 2024

**Report on Compliance for Each Major Federal Program
and Report on Internal Control over Compliance Required by
the Uniform Guidance**

Independent Auditor's Report

Honorable Mayor and Members
of the City Council
City of North Liberty
North Liberty, Iowa

Report on Compliance for Each Major Federal Program

Opinion on Each Major Federal Program

We have audited the City's compliance with the types of compliance requirements identified as subject to audit in the *OMB Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2023. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings and Questioned Costs.

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

Basis for Opinion on Each Major Federal Program

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

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

Responsibilities of Management for Compliance

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

Auditor's Responsibilities for the Audit of Compliance

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

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

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

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

Report on Internal Control over Compliance

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

Report on Internal Control over Compliance (Continued)

Our consideration of internal control over compliance was for the limited purpose described in Auditor's Responsibilities for the Audit of Compliance section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

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

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

BergankDV, Ltd.

St. Cloud, Minnesota
August 8, 2024

City of North Liberty
Schedule of Findings and Questioned Costs
in Accordance with the Uniform Guidance

SECTION I – SUMMARY OF AUDITOR'S RESULTS

Financial Statements

Type of auditor's report issued: We issued an unmodified opinion on the fair presentation of the financial statements of the governmental activities, each major fund, and the aggregate remaining fund information in accordance with accounting principles generally accepted in the United States of America (GAAP).

Internal control over financial reporting:

- Material weakness(es) identified? Yes, Audit Finding II-B-23, Audit Finding II-A-23
- Significant deficiency(ies) identified? None reported

Noncompliance material to financial statements noted? No

Federal Awards

Type of auditor's report issued on compliance for major programs: Unmodified

Internal control over major programs:

- Material weakness(es) identified? No
- Significant deficiency(ies) identified? None reported

Any audit findings disclosed that are required to be reported in accordance with 2 CFR 200.516? No

Identification of Major Programs

Assistance Listing No: 21.027
 Name of Federal Program or Cluster: COVID-19 Coronavirus State and Local Fiscal Recovery Funds

Dollar threshold used to distinguish between type A and type B programs: \$750,000

City of North Liberty
Schedule of Findings and Responses

Part II: Findings Related to the Basic Financial Statements:

AUDIT FINDING II-A-23 LACK SEGREGATION OF ACCOUNTING DUTIES

Criteria:

Internal control that supports the City's ability to initiate, record, process and report financial data consistent with the assertions of management in the financial statements requires adequate segregation of accounting duties.

Condition:

During the year ended June 30, 2023, the City had a lack of segregation of accounting duties due to a limited number of office employees. The lack of segregation of accounting duties could adversely affect City's ability to initiate, record, process and report financial data consistent with the assertions of management in the basic financial statements. Adequate segregation of accounting duties is in place when the following four areas of a transaction have been separated: authorization, custody, recording, and reconciliation. Examples of functions within the City that demonstrate this lack of segregation of accounting duties include, but are not limited to, the following:

- Cash Disbursements – The Administrative Assistant inputs purchases into the system, prints the checks, and reconciles the bank accounts.
- Financial Reporting – The Assistant City Administrator is responsible for month-end and year-end reconciliations and reporting.
- Journal Entries – The Assistant City Administrator all full access to the accounting system including the ability to make adjustments without review.

Management and the City Council are aware of this condition and have taken certain steps to compensate for the lack of segregation. However, due to the number of staff needed to properly segregate all of the accounting duties, the costs of obtaining desirable segregation of accounting duties can often exceed benefits which could be derived. Management and the City Council must remain aware of this situation and should continually monitor the accounting system, including changes that occur.

Context:

This finding impacts the internal control for all significant accounting functions.

Effect or Potential Effect:

The lack of adequate segregation of accounting duties could adversely affect the City's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Cause:

There are a limited number of office employees.

Recommendation:

Continue to review the accounting system, including changes that may occur. Implement segregation whenever practical.

**City of North Liberty
Schedule of Findings and Responses**

Part II: Findings Related to the Basic Financial Statements (Continued)

**AUDIT FINDING II-A-23 LACK SEGREGATION OF ACCOUNTING DUTIES
(CONTINUED)**

Views of Responsible Officials and Planned Corrective Action:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
Administration will review current segregation of accounting duties to determine if further segregation is possible.
3. Official Responsible for Ensuring CAP
Tracey Mulcahey is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2024.
5. Plan to Monitor Completion of CAP
The City Council will be monitoring this CAP.

**City of North Liberty
Schedule of Findings and Responses**

Part II: Findings Related to the Basic Financial Statements (Continued)

AUDIT FINDING II-B-23 BANK RECONCILIATIONS

Criteria:

Internal control that supports the City's ability to reconcile the bank statements to City's finance system monthly.

Condition:

During the year ended June 30, 2023, the City was unable to reconcile the bank statements to the City's finance system.

Context:

This finding impacts the internal control for bank reconciliations.

Effect or Potential Effect:

The lack of proper bank reconciliations could adversely affect the City's ability to record, process, summarize, and report financial data consistent with the assertions of management in the financial statements.

Cause:

The migration to a new finance software has caused the bank reconciliation process to not be able to be performed.

Recommendation:

Complete bank reconciliations monthly.

Views of Responsible Officials and Planned Corrective Action:

CORRECTIVE ACTION PLAN (CAP):

1. Explanation of Disagreement with Audit Finding
There is no disagreement with the audit finding.
2. Actions Planned in Response to Finding
Administration will ensure bank reconciliations are completed timely in the future.
3. Official Responsible for Ensuring CAP
Tracey Mulcahey is the official responsible for ensuring corrective action of the deficiency.
4. Planned Completion Date for CAP
The planned completion date for the CAP is June 30, 2024.
5. Plan to Monitor Completion of CAP
The City Council will be monitoring this CAP.

City of North Liberty
Schedule of Findings and Responses

Part III: Other Findings Related to Statutory Reporting:

- III-A-23 Certified Budget – Disbursements for the year ended June 30, 2023, did not exceed budgeted amounts.
- III-B-23 Questionable Disbursements
We noted no disbursements for parties, banquets, or other entertainment for employees that we believe may constitute an unlawful expenditure from funds as defined in an Attorney General's opinion dated April 25, 1979.
- III-C-23 Travel Expense
No disbursements of City money for travel expenses of spouses of City officials or employees were noted.
- III-D-23 Business Transactions
No business transactions between City and City officials or employees were noted.
- 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. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.
- III-G-23 Council Minutes
No transactions were found that we believe should have been approved in the Council minutes but were not other than the instance reported in III-M-23.
- III-H-23 Deposits and Investments
No instances of noncompliance with the deposit and investment provision of Chapter 12B and 12C of the *Code of Iowa* and the City's investment policy were noted.
- III-I-23 Revenue Bonds and Notes – No instances of non-compliance with the revenue bond and note resolutions were noted.

City of North Liberty
Schedule of Findings and Responses

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

III-J-23 Annual Urban Renewal Report – The annual urban renewal report was approved and certified to the Iowa Department of Management on or before December 1, 2023. However, we noted instances in which TIF debt balances did not reconcile between City and County records.

Auditor's Recommendation – The City should review outstanding tax increment financing obligations for propriety.

City's Response – The City will work with the County to ensure tax increment financing obligations are properly stated.

Auditor's Conclusion – Response accepted.

III-K-23 Tax Increment Financing – The Special Revenue, Tax Increment Financing (TIF) Fund properly disbursed payments for TIF loans and rebates. Also, the Sample City properly completed the Tax Increment Debt Certificate Forms to request TIF properly taxes.

III-L-23 Transfers – Rule 545-2.5 of the *Iowa Administrative Code* requires transfers between funds be passed by resolution and include a clear statement of the reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred. During fiscal year 2023, the City made a transfer that was not passed by resolution.

Auditor's Recommendation – The City should comply with the *Iowa Administrative Code* and approve transfers by a resolution which includes the required information.

City's Response – We will implement the procedures necessary to comply with the Administrative Code requirements.

Auditor's Conclusion – Response accepted.

III-M-23 Interest Rates on Time Deposits – Minimum interest rates are set by the State of Iowa Rate Setting Committee to ensure all time deposits are earning interest at an acceptable rate. During the year ended June 30, 2023, the City invested in time deposits that were below the minimum rates set by this committee.

Auditor's Recommendation – Ensure all timed deposits are meeting the minimum acceptable rates set by the State of Iowa Rate Setting Committee.

City's Response – The City will review the time deposit and ensure they are at acceptable rates moving forward.

Auditor's Conclusion – Response accepted.

**City of North Liberty
Schedule of Findings and Responses**

SECTION IV – FEDERAL AWARD FINDINGS AND QUESTIONED COSTS

None

SECTION V – PRIOR YEAR FINDINGS AND QUESTIONED COSTS

None

Resolution No. 2024-88

RESOLUTION ACCEPTING THE AUDIT REPORT FOR FISCAL YEAR 2023 AS COMPLETED BY BERGANKDV

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, BergankDV has completed the Audit Report for Fiscal Year 2023;

WHEREAS, the City Council has received the City's Audit Report; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of North Liberty, Iowa, that the Audit Report for Fiscal Year 2023 as completed by BergankDV is accepted.

APPROVED AND ADOPTED this 27th day of August, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK



Fire Station Number 1



To **Ryan Heiar, City Administrator**
From **Brian Platz, Fire Chief**
Date **February 7th, 2024**
Re **Fire Station 1 Versus Fire Station 2**

While modern equipment and facilities are critically important to emergency response, staffing drives what we can do and how fast we are able to do it. Over the past year, the fire department's staffing has changed in meaningful ways. Our current part time program allows us to staff two part time positions every night from 6 pm to 6 am. We hope to expand this in the next fiscal year to staff one part-time position from 6 am to 6 pm each day. We added three full-time lieutenants to lead a three-person crew each night from the station. While this is good news, we also saw a decline in our paid-per-call membership, and we will realize a small recruitment class this spring. We continue to rely heavily on administrative staff for emergency response during the daytime hours, and our current staffing levels are lower than ideal. Iowa's property tax reform, which will begin impacting budgets in the coming fiscal year, will limit the resources available to add paid staff and mitigate our reliance on paid per call members.

As we look to future needs, staffing and current facility inadequacies are part of the decision to build a second station versus that of an addition to our current station. We've met with the city engineer for a walk-through evaluation and the results are consistent with what's contained in this memo. As we implement more of our staffing plan, it becomes clear just how limiting the current facility is, in multiple areas. We continually look at it related to emergency response, conducting day-to-day business, and existing infrastructure. We've compiled a list of issues, and, in my mind, this all comes down to the fact that this building was never designed for modern emergency response or 24/7 operations. Below are identified areas of concern.

Emergency Operations:

- There is currently no room in our facility for a modern aerial truck. There are approximately 117 buildings that are three stories or taller within our community. The height and setbacks of these buildings create a challenge for us to operate with our 75' aerial device.
- There is currently no room for a larger rescue truck. As we continue to evolve as a department, we are finding that we are nearing the ceiling of our rescue capability. This is largely an issue associated with no more room on our rescue truck. We have grain bin rescue equipment and water/ice rescue equipment that is on the floor in the station because we don't have room on the truck. If we want to expand our capability, we will need a larger truck. To get a larger truck, we need a larger space to put it in.

- To respond with a boat or a UTV, we must move trucks out of the way. We've experienced several trucks hitting the building and several near misses because we are moving things around while under the stress of responding to an emergency.
- Spare fire gear is currently stored in one of the offices. While we try to keep it clean, it's not an appropriate practice to store gear where people work.
- Soiled gear stacks up in the washer/dryer area. There are various studies that indicate the presence of volatile organic compounds (VOC's) that are trapped in soiled gear and continue to off gas following exposure. This room is also where we fill air cylinders and perform daily maintenance. Responders shouldn't be working around soiled/contaminated gear. We lack a designated decontamination area that is designed to filter or exchange air appropriately.
- As you might suspect, a modern facility also promotes recruitment. When attracting volunteers (paid per call), a newer, more modern facility would certainly be seen as a positive. As indicated above, we are realizing lower rates of paid per call applicants.
- The department is in the process of standing up oxygen generation equipment that will allow us to fill cylinders for medical response. This system is military surplus and was obtained by our public works personnel several years ago for other reasons. The components are large, and we are attempting to achieve medical grade oxygen by installing one in the current fire station. It is currently unknown if we can achieve success due to limitations with space. Our motivation is to prevent personnel from having to run to Iowa City any time we need to refill medical oxygen cylinders.

Infrastructure:

- Due to the building's age, we don't have current site or construction plans, leaving guesswork as we address issues. For example, we are uncertain where the internal water drains. We believe it goes underground toward Cherry Street, but we've not been able to confirm that. Additionally, the drain line serving our east pit is cast iron and is rusting apart.
- The water line entering the building is only a 2-inch line. When filling the water tanks in our trucks after an incident, it's a lengthy process as we lack the pressure and the volume.
- There is no fire protection (sprinkler system) within any portion of the building, again due to the building's age and original use. When the station was built the purpose was to house trucks. Additionally, the code likely didn't require it at that time. Fast forward and we now use the building in a much different way. In addition to housing millions of dollars in gear/equipment, we also have people sleeping

here. The most recent estimate was more than \$150,000 to install. Also, room to install a riser for such a system is currently lacking.

- There is no monitored fire alarm system protecting the trucks, dorms, or offices and no visual or audible notification throughout the building should a fire occur. A new fire station would be required to have both an alarm system and a sprinkler system to not only warn those within the building but to protect city owned fire protection assets.
- There is only one hot water heater in the building. This heater is in the old part of the station and serves the kitchen and bathrooms in the older portion as well as faucets and a shower on the upper office side. It takes an extended time to get hot water to the office area of the building.
- The front downspout dumps onto the front apron (northern exposure) and causes icing issues throughout the winter. Potential solutions involve modifications to underground tile lines. It appears that the best solution would be to divert some of the taller roof water to the east side, lower roof. To do this, we would have to upsize the underground tile near the memorial.
- The east parking lot does not drain properly, and we must continually unclog the makeshift ditch on the north side.
- The Wi-Fi is intermittent, and we are looking to upgrade to ensure our truck computers are connected and we have appropriate access to reports, records, and the CAD. We are currently working with Chris Nelson to get this dialed in.
- The flooring throughout the station is largely carpet, which is difficult if not impossible to clean or sterilize. As responders return to the station from medical incidents, the fear is that they track bacteria and viruses in the building upon their return. Bacteria and viruses can survive in carpet for long periods of time compared to that of tile, vinyl, or wood surfaces.

Day to Day:

- We experience poor ventilation in the dorm rooms, and we suspect the current HVAC unit is undersized and these rooms don't have return air.
- We don't have a conference room for meetings. We often pack people in an office, or we opt to meet in the training room (see next bullet).
- Our training room is a large room that is also used as a hallway to get from the offices to the truck room, which is a disruptive environment. We realize very limited privacy when conducting a class or having a meeting.
- We have positions that are currently sharing offices. Our operations assistant chief and our training officer share an office. This configuration isn't optimal.

- We have our full-time lieutenant in an office next to the workout room on the other side of the building. This is not very efficient, and those lieutenants often spend time at other workstations due to this disconnect.
- The lower-level bathrooms are outdated and don't meet the needs for personnel decontamination or ADA accessibility.
- Our kitchen is largely a hallway kitchen. Now that we have personnel spending 24 hours or more at the station, this is something that will be a detriment as we grow. All members share one refrigerator and there are no pantries to store food for those working full shifts or overnights.
- We have limited storage space for general items. Our main storage is in the attic.
- Most of our members don't have lockers for uniforms, workout gear or toiletries. Our three lieutenants are experimenting with temporary lockers in their office.
- Many of our exterior doors are rusted at the bottom of the jamb. Multiple exterior doors need replacement.
- The front (east) entrance is odd, and we don't see people coming to the door until we've committed to answering it. This is seen as a safety issue.
- The facility is not ADA compliant which limits physically challenged members of the community from participating in station tours or fire department events.

We believe that both an addition to the current station, as well as building a second facility, are projects that need completing at some point. As we prioritize necessary capital projects, it's with the deliberate intention to proceed in a way that allows us to operate as efficiently and effectively as possible. The question is, which would be the more effective route to go right now. The benefits to doing one or the other are listed below.

Pros to a Station 1 remodel w/ addition:

We currently don't have a staffing plan for a second fire station. We are actively carrying out the staffing plan for the current station. Our current staffing levels at the existing station contain gaps in coverage which we are trying to limit on a day-to-day basis. This has caused the administrative team to extend their workweek into the weekend. While it won't complete the current staffing plan, the next step, which is the expansion of our part time program, should provide benefit.

With our current, limited staffing, operating out of one station with access to all response equipment is important. If we divide trucks up amongst two stations, our reaction time will be delayed due to the potential lack of staff at the westside facility. In other words, if we build a second facility and purchase a new aerial truck to be housed there (not an option at our current station), any lack of staffing at that new station basically takes our ladder out of service.

An addition and remodel would complete the civic campus with contemporary facilities.

Rebuilding station 1 allows us to crawl before we walk. I strongly feel that we need to have solid staffing (3 people 24/7) at the current facility before an additional facility can even be considered. Adding onto the current facility gives us a solid foundation to properly grow the department as well as our ability to serve the public while providing proper amenities for our firefighters.

Pros to a second (westside) fire station:

The most significant benefit to building this westside station is to decrease response times to the western portions of the city. However, I have significant concerns about opening a station and not being able to consistently provide the staffing for it.

A potential benefit to a westside station is to entice the Johnson County Ambulance Service (JCAS) to our city. A remodel and expansion of our current station could also serve as a northern home for the JCAS, according to Johnson County Ambulance Service Director Fiona Johnson. Adding an ambulance closer to the interstate would be enticing to the county; however, if the county would entertain co-locating at either facility, like I'm being told, it doesn't really factor into our decision. This can be seen as a positive to either decision.

This facility will shake hands with Centennial Park activities. Any time a large-scale event takes place at the park, the westside fire station could be stood up as an emergency command post for all emergency services.

A second facility, once staffed, will provide redundancy in operations thus allowing for continuity should something happen to either fire station.

Recommendation

Securing the land for a westside fire station is of the utmost importance. Our research related to response times, existing and planned thoroughfares, and anticipated development trends point to this location as a prime spot for future deployment. Nothing in this memo detracts from the need to secure this property before it gets developed. Additionally, being transparent about a future fire station location has its benefits.

I think you can see which way I'm leaning... Staffing concerns and the expansion of a second facility before we have a solid infrastructure carry significant weight as I contemplate this. Before we expand into a second facility, we must ensure that consistent staffing exists for the current facility. Next, we need to establish additional personnel growth before we open a westside fire station to ensure that facility can

operate without fail. We currently have a staffing plan for the current facility. No staffing plan exists for a westside station. This is largely because of the recent flux of the paid per call group. With our paid-per-call members decreasing, we need to create a plan based on the current workforce environment. This future plan will no doubt include the need for additional, full-time firefighters. Upstaffing with this type of expense will likely take time.

If we can take the current station and create a contemporary facility, one that will fit a larger ladder truck, larger rescue truck, contain proper living quarters, and provide needed day to day office amenities, we can improve our capability and ensure consistent staffing before we expand into a second facility.

My vision would be to add truck bay space to the west side of the current building. This will allow us to house a modern ladder truck at our current facility. The current training room/kitchen would become additional truck bay space for trailers behind proper tow vehicles. A two-story addition to the far west portion of the property would contain living quarters and a training room on the first floor and offices on the second. The existing east portion of the current building could then be used for storage and house the workout facility. This vision would also look to remedy all the inadequacies with our current facility, giving the department a solid facility as we continue to evolve.

PROFESSIONAL SERVICES AGREEMENT

TO: City of North Liberty
ATTN: Mr. Ryan Heiar, City Administrator
360 N. Main Street
North Liberty, IA 52317

PROJECT: NL Fire Station #1 Project Planning Services
DATE: July 12, 2024

PROJECT DESCRIPTION

The City of North Liberty would like to investigate options to renovate and/or add onto the existing North Liberty Fire Station #1. Shive-Hattery will work with the City of North Liberty to identify challenges with the existing facility and document long-term needs related to operations and staffing, office and training space, living quarters, support spaces, and building systems. Field work will include interior and exterior 3D building scanning, site topographic survey and staff field review. The goal of the study is to identify feasible options to expand the capabilities of the current facility and align with current best practices related to safety and operations. A high-level cost opinion and floor plans for renovations and/or additions will be provided for the preferred option. This will assist City administration in defining a scope, program, and budget for a future facility project with a potential 2026 or 2027 construction start date.

For additional background information about the existing conditions of Fire Station #1 and the long-term vision for the future west side fire station (Fire Station #2), refer to the February 7, 2024, memorandum prepared by Fire Chief Brian Platz (Fire Station #1 Versus Fire Station #2).

SCOPE OF SERVICES

We will provide the following services for the project:

Topographic and Boundary Survey:

- Complete a topographic site survey of the city parcel and adjacent streets to include existing surface, property boundary, new drone aerial image, and identifiable existing utility lines. The site survey will also capture the outside face of the existing building to tie the site survey with the building scanning data. Refer to Exhibit A for general topographic limits.
- The topographic and boundary data will be able to be utilized for future design work.

Existing Building Scanning:

- Complete a 3D scan of the interior and exterior of Fire Station #1 (assumes that apparatus vehicles will be pulled out of bays during scanning).
- Each room of the building will be scanned to gather floor plan dimensions and ceiling heights to provide a usable floor plan of the existing facility. Field measurement of select key dimensions will also be completed within the building. Above-ceiling scanning excluded from this effort.
- Connecting scan files to survey coordinates for geo-locating the BIM model in preparation for future design efforts.



Field Verifications and As-Built Model Development

- Field review of the existing site and facility including documenting key dimensional information.
- Develop an as-built BIM model to be used as a base model for the future design. Further on-site visits may be required as we solidify the as-built model. *There are no available archives for the original construction or subsequent additions to the fire station building. There is a desire to renovate some of all of the existing facility. Therefore, development of an as-built model is necessary.*
- Site reviews will be conducted to evaluate existing architectural, roofing, structural, building systems (mechanical, plumbing, fire protection, and electrical), site, and utilities to assess existing condition and capacities, code compliance, and ADA accessibility.
- Assess existing photovoltaic system and roofing systems.

Design Concept Development:

- Step 1 – Programming: Two design charrettes with fire department personnel will be facilitated to develop and prioritize overarching project guiding principles, functional requirements, and space needs to support current station operations and allow for future growth. A summary document with space program matrix will be developed and used for development of concepts.
- Step 2 – Concept Development: Using the summary document developed during the programming phase, up to three (3) preliminary design concepts will be developed using a mix of renovation and/or building additions. Conceptual layouts will incorporate fire station design best practices as it relates to operational efficiencies and safety principals. Design concepts will be reviewed and vetted with City staff.
- Step 3 – Refine Concepts: Up to two (2) concepts will be further refined including assessment of the volume and shape for building addition(s), and then presented to City staff.
- Step 4 – Preferred Concept: Upon selection of the preferred concept, floor plans and a massing model will be developed, including order of magnitude estimates for site and building costs.

Deliverables:

- Existing Conditions and Programming Summary with Space Program
- Preliminary Design Concepts (up to 3)
- Refined Design Concepts (up to 2)
- Preferred Concept:
 - Conceptual Floor Plans
 - Two 3D views showing building addition massing in relation to the existing building and site (refer to Additional Services section regarding full renderings)
 - Preferred concept cost estimate – site and building
 - Preferred concept project schedule – design and construction

CLIENT RESPONSIBILITIES

It will be your responsibility to provide the following:

1. Identify a Project Representative with full authority to act on behalf of the Client with respect to this project. The Client Project Representative shall render decisions in a timely manner in order to avoid delays of Shive-Hattery's services.
2. Legal, accounting, and insurance counseling services or other consultants, including geotechnical, or vendors that may be necessary. The Client shall coordinate these services with those services provided by Shive-Hattery.

3. Provide to Shive-Hattery any available drawings, owner provided equipment, survey plats, testing data and reports related to the project, either hard copy or electronic media. Electronic media is preferred.
4. Unless specifically included in the Scope of Services to be provided by Shive-Hattery, the Client shall furnish tests, inspections, permits, and reports required by law, regulation or code including but not limited to hazardous materials, structural, mechanical, chemical, air pollution and water pollution tests.
5. Access to the facility at an agreed upon timeframe where scanning and measuring can be completed without disruption to the building activity.

SCHEDULE

We will begin our services upon receipt of this executed Agreement, which will serve as a notice to proceed.

- Topographic Survey, Field Verification, and Model Development: 6 weeks
- Programming: 4 weeks (2 week overlap with above)
- Concept Development: 4 - 6 weeks
- Cost Opinion and Final Deliverable Preparation: 2 – 3 weeks

COMPENSATION

Description	Fee Type	Fee
Topographical Survey	Lump Sum	\$ 18,000
Building Scanning and As-Built Model Development	Lump Sum	\$ 16,400
Field Verification, Programming, and Design Concept Development	Lump Sum	\$ 71,000
ESTIMATED TOTAL		\$ 105,400

Fee Types:

- Lump Sum - We will provide the Scope of Services for the fee amounts listed above.

The terms of this proposal are valid for 30 days from the date of this proposal.

ADDITIONAL SERVICES

The following are additional services you may require for your project. We can provide these services, but they are not part of this proposal at this time.

- City staff to remove equipment and materials as needed to provide clear area for scanning within spaces.
- Additional conceptual studies and/or cost opinions beyond base scope outlined above.
- Life-cycle cost analysis
- LEED certification (principles of sustainable strategies will be incorporated where applicable)
- Development of rendered images depicting an addition and/or renovated building on the property including proposed building materials.
- Traffic studies
- Hazardous Material Testing and Inspections. Design for abatement of hazardous materials in areas that may be affected by construction activities.
- Detailed phasing plan and schedule to maintain continuous operation of the station.

EXHIBITS

Exhibit A: Topographic Survey Limits

OTHER TERMS

STANDARD TERMS AND CONDITIONS

Copyright © Shive-Hattery May 2024

PARTIES

"S-H" or "Shive-Hattery" shall mean Shive-Hattery, Inc., Shive-Hattery A/E Services, P.C., Helix Design Group, a Division of Shive-Hattery, Inc., Shive-Hattery New Jersey, Inc., WSM, a Division of Shive-Hattery, Inc., or KdG, a Division of Shive-Hattery, Inc. and "CLIENT" shall mean the person or entity executing this Agreement with "S-H."

LIMITATION OF LIABILITY AND WAIVER OF CERTAIN DAMAGES

The CLIENT agrees, to the fullest extent of the law, to limit the liability of S-H, its officers, directors, shareholders, employees, agents, subconsultants, affiliated companies, and any of them, to the CLIENT and any person or entity claiming by or through the CLIENT, for any and all claims, damages, liabilities, losses, costs, and expenses including reasonable attorneys' fees, experts' fees, or any other legal costs, in any way related to the Project or Agreement from any cause(s) to an amount that shall not exceed five million dollars (\$5,000,000). The parties intend that this limitation of liability apply to any and all liability or cause of action, claim, theory of recovery, or remedy however alleged or arising, including but not limited to negligence, errors or omissions, strict liability, breach of contract or warranty, express, implied or equitable indemnity and all other claims, which except for the limitation of liability above, the CLIENT waives.

CLIENT hereby releases S-H, its officers, directors, shareholders, employees, agents, subconsultants, affiliated companies, and any of them, and none shall be liable to the CLIENT for consequential, special, exemplary, punitive, indirect or incidental losses or damages, including but not limited to loss of use, loss of product, cost of capital, loss of goodwill, lost revenues or loss of profit, interruption of business, down time costs, loss of data, cost of cover, or governmental penalties or fines.

INDEMNIFICATION

Subject to the limitation of liability in this Agreement, S-H agrees to the fullest extent permitted by law, to indemnify and hold harmless the CLIENT, its officers, directors, shareholders, and employees against all claims, damages, liabilities, losses or costs, including reasonable attorneys' fees, experts' fees, or other legal costs to the extent caused by S-H's negligent performance of service under this Agreement and that of its officers, directors, shareholders, and employees.

The CLIENT agrees to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees, subconsultants, and affiliated companies against all damages, liabilities, losses, costs, and expenses including, reasonable attorneys' fees, expert's fees, and any other legal costs to the extent caused by the acts or omissions of the CLIENT, its employees, agents, contractors, subcontractors, consultants or anyone for whom the CLIENT is legally liable.

HAZARDOUS MATERIALS - INDEMNIFICATION

To the fullest extent permitted by law, CLIENT agrees to defend, indemnify, and hold S-H, its officers, directors, shareholders, employees, agents, consultants and affiliated companies, and any of them harmless from and against any and all claims, liabilities, losses, costs, or expenses including reasonable attorney's fees, experts' fees and any other legal costs (including without limitation damages to property, injuries or death to persons, fines, or penalties), arising out of, or resulting from the discharge, escape, release, or saturation of smoke, vapors, soot, fumes, acids, alkalies, toxic chemicals, liquids, gases, polychlorinated biphenyl, petroleum contaminants, spores, biological toxins, or any other materials, irritants, contaminants, or pollutants in or into the atmosphere, or on, onto, upon, in, or into the surface or subsurface of soil, water, or watercourses, objects, or any tangible or intangible matter, whether sudden or not.

STANDARD OF CARE

Services provided by S-H under this Agreement will be performed in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances on projects of similar size, complexity, and geographic location as that of the Project. Nothing in this Agreement is intended to create, nor shall it be construed to create, a fiduciary duty owed by either party to the other party.

BETTERMENT

The CLIENT recognizes and expects that certain change orders may be required to be issued as the result in whole or part of imprecision, incompleteness, omissions, ambiguities, or inconsistencies in S-H's drawings, specifications, and other design, bidding or construction documentation furnished by S-H or in other professional services performed or furnished by S-H under this Agreement (herein after in this Betterment section referred to as S-H Documentation). If a required item or component of the Project is omitted from S-H's Documentation, the CLIENT is responsible for paying all costs required to add such item or component to the extent that such item or component would have been required and included in the original S-H Documentation. In no event will S-H be responsible for costs or expense that provides betterment or upgrades or enhances the value of the Project.

RIGHT OF ENTRY

The CLIENT shall provide for entry for the employees, agents and subcontractors of S-H and for all necessary equipment. While S-H shall take reasonable precautions to minimize any damage to property, it is understood by the CLIENT that in the normal course of the project some damages may occur, the cost of correction of which is not a part of this Agreement.

PAYMENT

Unless otherwise provided herein, invoices will be prepared in accordance with S-H's standard invoicing practices then in effect and will be submitted to CLIENT each month and at the completion of the work on the project. Invoices are due and payable upon receipt by the CLIENT. If the CLIENT does not make payment within thirty (30) days after the date the invoice was mailed to the CLIENT, then the amount(s) due S-H shall bear interest due from the date of mailing at the lesser interest rate of 1.5% per month compounded or the maximum interest rate allowed by law. In the event that S-H files or takes any action, or incurs any costs, for the collection of amounts due it from the client, S-H shall be entitled to recover its entire cost for attorney fees and other collection expenses related to the collection of amounts due it under this Agreement. Any failure to comply with this term shall be grounds for a default termination.

TERMINATION

Either party may terminate this Agreement for convenience or for default by providing written notice to the other party. If the termination is for default, the non-terminating party may cure the default before the effective date of the termination and the termination for default will not be effective. The termination for convenience and for default, if the default is not cured, shall be effective seven (7) days after receipt of written notice by the non-terminating party. In the event that this Agreement is terminated for the convenience of either party or terminated by S-H for the default of the CLIENT, then S-H shall be paid for services performed to the termination effective date, including reimbursable expenses due, and termination expenses attributable to the termination. In the event the CLIENT terminates the Agreement for the default of S-H and S-H does not cure the default, then S-H shall be paid for services performed to the termination notice date, including reimbursable expenses due, but shall not be paid for services performed after the termination notice date and shall not be paid termination expenses. Termination expenses shall include expenses reasonably incurred by S-H in connection with the termination of the Agreement or services, including, but not limited to, closing out Project records, termination of subconsultants and other persons or entities whose services were retained for the Project, and all other expenses directly resulting from the termination.

INFORMATION PROVIDED BY OTHERS

S-H shall indicate to the CLIENT the information needed for rendering of services hereunder. The CLIENT shall provide to S-H such information, including electronic media, as is available to the CLIENT and the CLIENT's consultants and contractors, and S-H shall be entitled to rely upon the accuracy and completeness thereof. The CLIENT recognizes that it is difficult for S-H to assure the accuracy, completeness and sufficiency of such client-furnished information, either because it is provided by others or because of errors or omissions which may have occurred in assembling the information the CLIENT is providing. Accordingly, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees, agents, subconsultants and affiliated companies, and any of them, from and against any and all claims, liabilities, losses, costs, expenses (including reasonable attorneys' fees, experts' fees, and any other legal costs) for injury or loss arising or allegedly arising from errors, omissions or inaccuracies in documents or other information provided by the CLIENT.

UNDERGROUND UTILITIES

Information for location of underground utilities may come from the CLIENT, third parties, and/or research performed by S-H or its subcontractors. S-H will use the standard of care defined in this Agreement in providing this service. The information that S-H must rely on from various utilities and other records may be inaccurate or incomplete. Therefore, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees agents, subconsultants, affiliated companies, and any of them for all claims, losses, costs and damages arising out of the location of underground utilities provided or any information related to underground utilities by S-H under this Agreement.

CONTRACTOR MATTERS

CLIENT agrees that S-H shall not be responsible for the acts or omissions of the CLIENT's contractor, or subcontractors, their employees, agents, consultants, suppliers or arising from contractor's or subcontractors' work, their employees, agents, consultants, suppliers or other entities that are responsible for performing work that is not in conformance with the construction Contract Documents, if any, prepared by S-H under this Agreement. S-H shall not have responsibility for means, methods, techniques, sequences, and progress of construction of the contractor, subcontractors, agents, employees, agents, consultants, or other entities. In addition, CLIENT agrees that S-H is not responsible for safety at the project site and that safety during construction is for the CLIENT to address in the contract between the CLIENT and contractor.

SHOP DRAWING REVIEW

If, as part of this Agreement S-H reviews and approves Contractor submittals, such as shop drawings, product data, samples and other data, as required by S-H, these reviews and approvals shall be only for the limited purpose of checking for conformance with the design concept and the information expressed in the contract documents. This review shall not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, coordination of the work with other trades or construction safety precautions, all of which are the sole responsibility of the Contractor. S-H's review shall be conducted with reasonable promptness while allowing sufficient time in S-H's judgment to permit adequate review. Review of a specific item shall not indicate that S-H has reviewed the entire assembly of which the item is a component. S-H shall not be responsible for any deviations from the contract documents not brought to the attention of S-H in

writing by the Contractor. S-H shall not be required to review partial submissions or those for which submissions of correlated items have not been received.

OPINIONS OF PROBABLE COST

If, as part of this Agreement S-H is providing opinions of probable construction cost, the CLIENT understands that S-H has no control over costs or the price of labor, equipment or materials, or over the Contractor's method of pricing, and that S-H's opinions of probable construction costs are to be made on the basis of S-H's qualifications and experience. S-H makes no warranty, expressed or implied, as to the accuracy of such opinions as compared to bid or actual costs.

CONSTRUCTION OBSERVATION

If, as part of this Agreement S-H is providing construction observation services, S-H shall visit the project at appropriate intervals during construction to become generally familiar with the progress and quality of the contractors' work and to determine if the work is proceeding in general accordance with the Contract Documents. Unless otherwise specified in the Agreement, the CLIENT has not retained S-H to make detailed inspections or to provide exhaustive or continuous project review and observation services. S-H does not guarantee the performance of, and shall have no responsibility for, the acts or omissions of any contractor, its subcontractors, employees, agents, consultants, suppliers or any other entities furnishing materials or performing any work on the project.

S-H shall advise the CLIENT if S-H observes that the contractor is not performing in general conformance of Contract Documents. CLIENT shall determine if work of contractor should be stopped to resolve any problems.

OTHER SERVICES

The CLIENT may direct S-H to provide other services including, but not limited to, any additional services identified in S-H's proposal. If S-H agrees to provide these services, then the schedule shall be reasonably adjusted to allow S-H to provide these services. Compensation for such services shall be at S-H's Standard Hourly Fee Schedule in effect at the time the work is performed unless there is a written Amendment to Agreement that contains an alternative compensation provision.

OWNERSHIP & REUSE OF INSTRUMENTS OF SERVICE

All reports, plans, specifications, field data and notes and other documents, including all documents on electronic media, prepared by S-H as instruments of service shall remain the property of S-H. The CLIENT shall not reuse or make any modifications to the plans and specifications without the prior written authorization of S-H. The CLIENT agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless S-H its officers, directors, shareholders, employees, agents, subconsultants and affiliated companies, and any of them from any and all claims, losses, costs or damages of any nature whatsoever arising out of, resulting from or in any way related to any unauthorized reuse or modifications of the construction documents by the CLIENT or any person or entity that acquires or obtains the plans and specifications from or through the CLIENT without the written authorization of S-H.

DISPUTE RESOLUTION

If a dispute arises between S-H and CLIENT, the executives of the parties having authority to resolve the dispute shall meet within thirty (30) days of the notification of the dispute to resolve the dispute. If the dispute is not resolved within such thirty (30) day time period, CLIENT and S-H agree to submit to non-binding mediation prior to commencement of any litigation and that non-binding mediation is a precondition to any litigation. Any costs incurred directly for a mediator, shall be shared equally between the parties involved in the mediation.

EXCUSABLE EVENTS

S-H shall not be responsible or liable to CLIENT or CLIENT's contractors, consultants, or other agents for any of the following events or circumstances, or the resulting delay in S-H's services, additional costs and expenses in S-H's performance of its services, or other effects in S-H's services, stemming in whole or part from such events and circumstances (collectively, "Excusable Events" or, singularly, an "Excusable Event"): a change in law, building code or applicable standards; actions or inactions by a governmental authority; the presence or encounter of hazardous or toxic materials on the Project; war (declared or undeclared) or other armed conflict; terrorism; sabotage; vandalism; riot or other civil disturbance; blockade or embargos; explosion; abnormal weather; unanticipated or unknown site conditions; epidemic or pandemic (including but not limited to COVID-19), delays or other effects arising from government-mandated or government-recommended quarantines, closure of business, access, or travel; strike or labor dispute, lockout, work slowdown or stoppage; accident; act of God; failure of any governmental or other regulatory authority to act in a timely manner; acts or omissions by CLIENT or by any CLIENT's contractors, consultants or agents of any level on the project (including, without limitation, failure of the CLIENT to furnish timely information or approve or disapprove of S-H's services or work product promptly, delays in the work caused by CLIENT, CLIENT's suspension, breach or default of this Agreement, or delays caused by faulty performance by the CLIENT or by CLIENT's contractors, consultants, or agents of any level); or any delays or events outside the reasonable control of S-H. When an Excusable Event occurs, the CLIENT agrees S-H is not responsible for any actual or claimed damages incurred by CLIENT or CLIENT's contractors, consultants, or agents, S-H shall not be deemed to be in default of this Agreement, and S-H shall be entitled to a change order to equitably increase and extend S-H's time for performance of its services, as well as equitably increase the contract sum to compensate S-H for its increased labor, expenses, and other costs to perform its services, due to the Excusable Event.

ASSIGNMENT

Neither party to this Agreement shall transfer, sublet or assign any rights under or interest in this Agreement (including but not limited to monies that are due or monies that may be due) without the prior written consent of the other party.

SEVERABILITY, SURVIVAL AND WAIVER

Any provision of this Agreement later held to be unenforceable for any reason shall be deemed void, and all remaining provisions shall continue in full force and effect. All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating responsibility or liability between the CLIENT and S-H shall survive the completion of the services hereunder and the termination of this Agreement. The failure of a party to insist upon strict compliance of any term hereof shall not constitute a waiver by that party of its rights to insist upon strict compliance at a subsequent date.

GOVERNING LAW

This Agreement shall be governed pursuant to the laws in the state that the project is located.

EQUAL EMPLOYMENT OPPORTUNITY

It is the policy of S-H to provide equal employment opportunities for all. S-H enforces the following acts and amendments as presented by Federal government or State governments: Title VII of the Civil Rights Act of 1965, Age Discrimination in Employment ACT (ADEA), Americans With Disabilities Act (ADA), Iowa Civil Rights Act of 1965, and Illinois Human Rights Act [775ILCS 5]. S-H will not discriminate against any employee or applicant because of race, creed, color, religion, sex, national origin, gender identity, sexual orientation, marital status, ancestry, veteran status, or physical or mental handicap, unless related to performance of the job with or without accommodation.

COMPLETE AGREEMENT

This Agreement constitutes the entire and integrated agreement between the CLIENT and S-H and supersedes all prior negotiations, representations and agreements, whether oral or written. In the event the CLIENT issues a Purchase Order of which this Agreement becomes a part, or the CLIENT and S-H otherwise execute or enter into a contract into which this Agreement is incorporated, the parties expressly agree that, to the extent the terms of this Agreement conflict with or are otherwise inconsistent with such Purchase Order, or any other contract, this Agreement shall supersede and override the terms of the aforementioned documents, and this Agreement shall solely govern in those regards.

ACCEPTANCE

Wet signatures, digital signatures, electronic signatures or acceptance communicated by mail or e-mail from one party to another, are deemed acceptable for binding the parties to the Agreement. The CLIENT representative accepting this Agreement warrants that he or she is authorized to enter into this Agreement on behalf of the CLIENT.

AGREEMENT

This proposal shall become the Agreement for Services when accepted by both parties. Wet signatures, digital signatures, electronic signatures or acceptance communicated by mail or e-mail from one party to another, are deemed acceptable for binding the parties to the Agreement. The Client representative signing this Agreement warrants that he or she is authorized to enter into this Agreement on behalf of the Client.

Thank you for considering this proposal. We look forward to working with you. If you have any questions concerning this proposal, please contact us.

Sincerely,
SHIVE-HATTERY, INC.



Jennifer Hoffman, P.E., Project Manager
jhoffman@shive-hattery.com

AGREEMENT ACCEPTED AND SERVICES AUTHORIZED TO PROCEED

CLIENT: City of North Liberty

BY: _____ **TITLE:** _____
(signature)

PRINTED NAME: _____ **DATE ACCEPTED:** _____

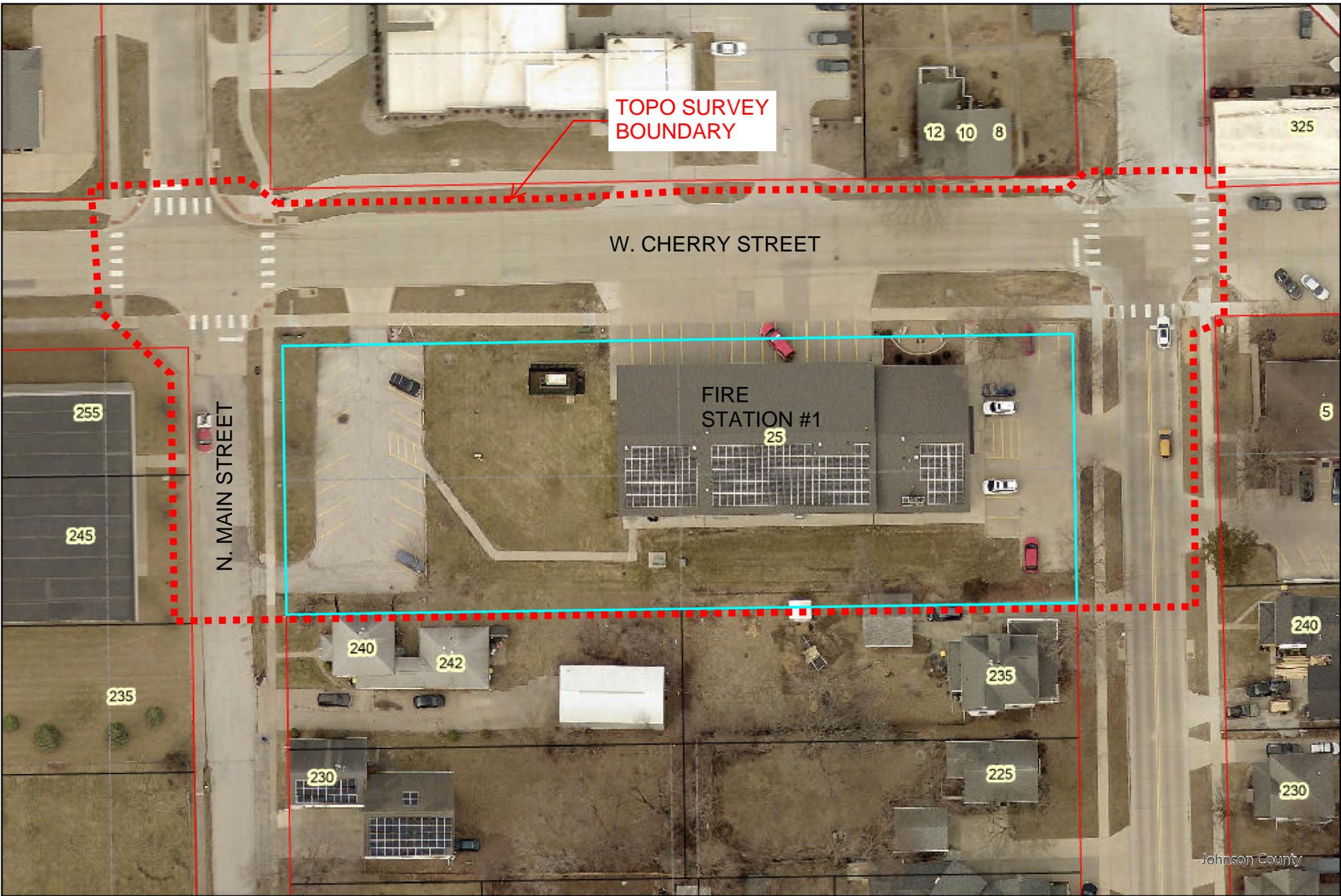
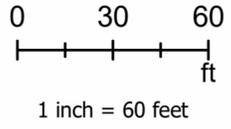


EXHIBIT A
TOPOGRAPHIC SURVEY LIMITS
JULY 12, 2024
224000960



The information presented herein is intended to be an accurate representation of existing records. Johnson County assumes no liability for errors or omissions. Users relying on this information do so at their own risk.

Resolution No. 2024-89

**RESOLUTION APPROVING SERVICES AGREEMENT
BETWEEN THE CITY OF NORTH LIBERTY AND SHIVE-
HATTERY, INC. FOR THE FIRE STATION #1 PROJECT**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, the City of North Liberty desires to identify challenges in the existing facility and document long term needs; and

WHEREAS, Shive-Hattery, Inc. has presented a proposal for services relating to this project; and

NOW, THEREFORE, BE IT RESOLVED that the agreement presented by Shive-Hattery is approved for services relating to the Fire Station #1 Project in amounts as follows: Topographical Survey \$18,000; Building Scanning and As-Built Model Development \$16,400; and Field Verification, Programming and Design Concept Development \$71,000; for a total of \$105,400 are hereby approved as set forth therein.

BE IT FURTHER RESOLVED that the City Administrator is hereby authorized and ordered to execute the agreement with said engineering firm for the scope of work.

APPROVED AND ADOPTED this 27th day of August, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK



Social Service Grant Agreements

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between "The Community Coordinated Child Care (4C'S) Committee for Johnson County" (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

A Childcare Workforce Development Program which trains and develops individuals working as childcare providers serving residents of Johnson County, including North Liberty, with the goal of maximizing the quality of childcare services provided.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Five Thousand Dollars (\$5,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be

construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

4 C's COMMUNITY COORDINATED CHILD CARE

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Big Brothers Big Sisters of Johnson County, a division of Iowa State University Extension and Outreach (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

Providing professionally supported 1:1 mentoring relationships for young people and their families to help combat division and create positive connections.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Thirteen Thousand Dollars (\$13,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

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construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

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11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

BIG BROTHERS BIG SISTERS OF JOHNSON COUNTY

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between CommUnity Crisis Services and Food Bank (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the “Services”):

A Program for Improving Housing Security for North Liberty Families which helps families which have exhausted or are otherwise ineligible for relevant funding from other assistance programs maintain housing by making emergency payments to landlords and utility companies and emergency transportation assistance.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Fifteen Thousand Dollars (\$15,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

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10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

COMMUNITY CRISIS SERVICES

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Domestic Violence Intervention Program, Inc. (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

Support for Victim-survivors of domestic violence, focusing on immediate and long-term safety, empowerment, dignity, and hope. The program seeks to assist with emergency safe shelter, 24-hour hotline, advocacy, trauma care counseling, and direct aid for residents of North Liberty.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Thirteen Thousand Three Hundred Dollars (\$13,300.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

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8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be

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10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

DOMESTIC VIOLENCE INTERVENTION PROGRAM

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between Friends of the Center (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the “Services”):

Senior-focused programs and services for North Liberty residents. FY23 funding will be focused on the following areas:

1. Sustaining the Senior Health Insurance Information Program (SHIIP) satellite office in North Liberty.
2. Providing discounted Senior Center Membership for all North Liberty residents age 50+ to fully access available programming both in-person and virtually.
3. Allowing for continued development of new programs and activities designed to fill gaps in Senior focused programs that take place in North Liberty, including, but not limited to, Caregiving Support Group, Making friends with Movement, and Practical Planning for End of Life.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds

that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Seven Thousand Five Hundred Dollars (\$7,500.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

FRIENDS OF THE CENTER

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____

Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between Girls on the Run of Eastern Iowa (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the “Services”):

Girls on the Run provides experience-based programming that creatively integrates running at low cost to North Liberty residents with 3rd-5th and 6th-8th grade girls, encouraging the development of new generation of joyful, healthy, and confident girls who are invested in their community. Throughout the season, girls learn critical life skills such as how to manage emotions, help others, make intentional decisions, and resolve conflict that they use at home, school, and the community.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Three Thousand Two Hundred Dollars (\$3,200.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

GIRLS ON THE RUN OF EASTERN IOWA

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between Horizons, A Family Service Alliance (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the “Services”):

A meals-on-wheels program addressing nutritional and social needs of food insecure, homebound and often isolated older adults in Johnson County.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Five Thousand Dollars (\$10,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

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construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

HORIZONS, A FAMILY SERVICE ALLIANCE

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Houses into Homes (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

Houses into Homes harnesses hundreds to thousands of volunteer hours to provide beds, furniture, and other items to households in need in Johnson County. The funds requested will facilitate the Director of Operations, which will leverage the work of staff and volunteers, and donations from the community.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Ten Thousand Dollars (\$10,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

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8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be

construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

HOUSES INTO HOMES

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Housing Trust Fund of Johnson County, Inc. (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

Through a revolving loan fund, HTFJC distributes funding to agencies, developers and builders for the acquisition and creation of new housing and the rehabilitation of existing housing for the benefit of households with incomes below 80% of the Area Median Income in Johnson County.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Twenty Thousand Dollars (\$20,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

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12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

HOUSING TRUST FUND OF JOHNSON COUNTY

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between Iowa City Free Medical and Dental Clinic (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the “Services”):

A program to provide operational funding for the provision of comprehensive healthcare services at the Iowa City Free Clinic for an estimated 90 uninsured residents of North Liberty in FY25. This population would otherwise postpone or go without needed care.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Ten Thousand Dollars (\$10,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

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12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

IOWA CITY FREE MEDICAL AND DENTAL CLINIC

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Iowa City Sober Living , an Iowa Domestic Non-Profit Corporation (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

Iowa City Sober Living is addressing the critical need for supportive transitional housing for women in recovery from alcohol and drug addiction. The specific problem in our community is the lack of affordable, safe, and supportive housing options for women who are striving to maintain their sobriety after completing initial treatment programs. ICSL is the only women's sober house in Johnson County Iowa.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of One Thousand Five Hundred Dollars (\$1,500.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

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11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

IOWA CITY SOBER LIVING

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between the Iowa Leadership, Education, Advocacy Project (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a tax-exempt educational organization which offers the following services benefiting residents of North Liberty (the "Services"):

The Iowa LEAP program provides math tutoring and support to students whose families do not have the resources or opportunity to access private math tutoring. Our program will offer twice weekly sessions throughout the school year, offered at no cost for eligible families. In addition to in-person tutoring, eligible families will receive 24/7 access to an online tutoring program, IXL.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of One Thousand Five Hundred Dollars (\$1,500.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

**IOWA LEADERSHIP, EDUCATION,
ADVOCACY PROJECT**

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Iowa Legal Aid (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

A Family Stabilization in North Liberty project to help low-income North Liberty residents obtain access to government benefits and disaster services. Access is obtained by providing direct legal assistance, referrals to private attorneys participating in Iowa Legal Aid's Volunteer Lawyers Project, and referrals to local human services and health organizations to address non-legal issues.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Five Thousand Dollars (\$5,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

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12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

IOWA LEGAL AID

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between the Safe Families for Children Alliance (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a tax-exempt educational organization which offers the following services benefiting residents of North Liberty (the “Services”):

Providing family support, stabilization and child abuse prevention by strengthening and supporting parents. Support is accomplished through hosting children, mentoring parents, offering respite babysitting, providing meals or transportation assistance.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of One Thousand Dollars (\$1,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

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11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

SAFE FAMILIES FOR CHILDREN ALLIANCE

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Shelter House Community Shelter and Transition Services (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

An emergency shelter program which is Johnson County's only general-use homeless shelter that serves men, women and families experiencing a housing crisis. In addition to providing a safe place and meeting people's most basic needs, the emergency shelter facilitates access to numerous services to help them move beyond homelessness and into a more stable and permanent living situation.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Ten Thousand Dollars (\$10,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

SHELTER HOUSE

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement ("Agreement") is entered into by and between Table to Table Food Distribution Network (hereinafter referred to as "Provider" which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter "the City"). Provider and the City are collectively referred to as "the Parties."

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the "Services"):

A food distribution program to reduce food insecurity. Each year, the program hundreds of thousands of pounds of still-nutritious food from local food donors and delivers it to needy area residents free of charge.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Nine Thousand Dollars (\$9,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

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construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

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12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

TABLE TO TABLE

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between Trail of Johnson County (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a tax-exempt educational organization which offers the following services benefiting residents of North Liberty (the “Services”):

TRAIL provides services to help senior adults successfully age in place by providing tools and resources for active independent living. Those include volunteer support, social & educational programs, resource guides and free memberships to senior households in Johnson County

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Two Thousand Dollars (\$2,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

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14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

TRAIL OF JOHNSON COUNTY

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between United Action for Youth (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the “Services”):

Positive youth development and mental health services programming including but not limited to an experiential learning program called SPARK, Pride programs at Clear Creek Amana, and several youth-oriented groups at North Central Junior High School and Liberty High school.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Five Thousand Dollars (\$5,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be

construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

UNITED ACTION FOR YOUTH

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

Resolution No. 2024-90

A RESOLUTION APPROVING THE SOCIAL SERVICES FUNDING AGREEMENTS BETWEEN THE CITY OF NORTH LIBERTY AND SOCIAL SERVICE PROVIDERS FOR FISCAL YEAR 25

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, various organizations provide social services to the community in need each year;

WHEREAS, the City of North Liberty finds that this participation directly benefits the citizens of North Liberty;

WHEREAS, the City of North Liberty has offered to provide:

Organization	Award
4C's Community Coordinated Child Care	\$5,000
Big Brothers Big Sisters of Johnson County	\$13,000
CommUnity Crisis Services and Food Bank	\$15,000
Domestic Violence Intervention Program	\$13,300
Friends of the Center	\$7,500
Girls on the Run of Eastern Iowa	\$3,200
Horizons, A Family Service Alliance	\$10,000
Houses into Homes	\$10,000
Housing Trust Fund of Johnson County	\$20,000
Iowa City Free Medical and Dental Clinic	\$10,000
Iowa Legal Aid	\$5,000
Iowa LEAP	\$1,500
Safe Families for Children	\$1,000
Shelter House	\$10,000
Sober Living	\$1,500
Table to Table	\$9,000
TRAIL of Johnson County	\$2,000
United Action for Youth	\$5,000
Total	\$142,000

toward each organization's budget; and

WHEREAS, it is the parties' desire to agree and establish, in writing, their understanding regarding said contribution as in the attached agreement.

NOW, THEREFORE, BE IT RESOLVED that that Social Services Funding Agreement between the City of North Liberty and the above listed social service providers are approved.

BE IT FURTHER RESOLVED that the Mayor and City Clerk are hereby authorized to execute said agreement.

APPROVED AND ADOPTED this 27th day of August, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

SOCIAL SERVICES FUNDING AGREEMENT

This Social Services Funding Agreement (“Agreement”) is entered into by and between North Liberty Community Pantry (hereinafter referred to as “Provider” which expression shall include its agents, successors or assigns) and the City of North Liberty, Iowa (hereinafter “the City”). Provider and the City are collectively referred to as “the Parties.”

I. RECITALS

A. The City of North Liberty, Iowa is committed to protecting and preserving the health, safety and welfare of its residents.

B. The City finds that providing funding for certain charitable and not-for-profit enterprises which directly serve and benefit the residents of North Liberty is an effective and efficient means to those ends, particularly in regard to underserved portions of the population.

C. Provider is a charitable or not-for-profit organization which offers the following services benefiting residents of North Liberty (the “Services”):

Annual Pantry Operations, whereby hundreds of thousands of pounds of food, thousands of articles of clothing, toiletries and other essential goods and services are distributed to hundreds of families with limited resources from North Liberty and the surrounding area each year.

D. The City finds that the Services offered by Provider serve an important public purpose and help to promote the health, safety and welfare of residents of North Liberty.

E. Provider has asked the City for financial assistance which will allow the Provider to offer the Services to City residents in the coming fiscal year. The City finds that a payment to Provider to help ensure its ongoing operations is a reasonable and appropriate use of public funds.

II. TERMS

1. **Recitals.** By this reference, the Recitals set forth above are incorporated into and made part of this Agreement.

2. **Consideration.** Upon execution of this Agreement by all Parties and upon approval of the Agreement by the City's council, the City shall pay Provider the sum of Twenty-Eight Thousand Dollars (\$28,000.00).

In return, Provider agrees to provide the Services to residents of North Liberty as part of its ongoing operations.

3. **Accounting.** Provider agrees to allocate said funds in accordance with its operational goals to provide the Services to area residents, including residents of North Liberty, and to provide an annual accounting to the City showing that the funds were so applied.

4. **Interpretation.** The language of all parts of this Agreement shall in all cases be construed as a whole, according to its fair meaning, and not strictly for or against any of the Parties. This Agreement is made and entered into, and shall be subject to, governed by, and interpreted in accordance with, the laws of the State of Iowa.

5. **Severability.** Should any provision of this Agreement be declared or be determined by any court to be illegal or invalid, the validity of the remaining parts, terms, or provisions shall not be affected thereby and said illegal or invalid part, term, or provision shall be deemed not to be a part of this Agreement.

6. **Entire Agreement.** This Agreement sets forth the entire agreement between the Parties hereto and fully supersedes any and all prior agreements or understanding between the Parties hereto pertaining to the subject matter hereof.

7. **Counterparts.** This Agreement shall be executed in one or more counterparts and by facsimile or other electronic means, each counterpart shall, for all purposes, be deemed an original, and all counterparts shall constitute the same instrument.

8. **Authority to Sign.** The undersigned individuals represent and warrant that they have authority to execute the Agreement on behalf of their respective parties. The undersigned individuals represent and warrant that all necessary corporate actions or resolutions have been taken to authorize the execution of this Agreement.

9. **Drafting.** This Agreement was negotiated at arm's-length and entered into freely by the Parties, who have had opportunity to seek the advice of counsel. In the event an ambiguity exists in any provision of this Agreement, such ambiguity is not to be

construed by reference to any doctrine or statute calling for ambiguities to be construed against the drafter of the document.

10. **Captions.** The captions or headings of the sections in this Agreement are for the convenience of reference only and in no way define, limit, or affect the scope or substance of any section of this Agreement.

11. **Scope of Promises, Representations, and Inducements.** Parties acknowledge, warrant and represent that no promises, representation or inducements, except as herein set forth, have been offered or made by a party hereto or to any other party hereto to secure the execution of any provision of this Agreement.

12. **Successors and Assigns.** This Agreement shall be binding upon and inure to the benefit of each Party's successors and assigns.

13. **Modifications.** No part or provision of this Agreement may be changed, modified, waived, discharged or terminated except by an instrument in writing signed by the Party against whom enforcement of such change, modification, waiver, discharge or termination is sought. The failure of a party to seek redress for violation of, or to insist upon strict performance of, any provision of this Agreement shall not be a waiver of that provision by the party to estop that party from asserting fully any and all of its rights under this Agreement.

14. **Further Assurances.** Each party shall execute such other and further documents, and take such other and further actions as may be reasonably requested by a Party hereto for the purpose effectuating the agreements herein.

IN WITNESS WHEREOF, the Parties hereto have executed this Social Services Funding Agreement effective on the last date set forth below.

NORTH LIBERTY COMMUNITY PANTRY

By: _____

Date of Signature: _____

THE CITY OF NORTH LIBERTY, IOWA

By: _____
Chris Hoffman, Mayor

Date of Signature: _____

Resolution No. 2024-91

A RESOLUTION APPROVING THE SOCIAL SERVICES FUNDING AGREEMENT BETWEEN THE CITY OF NORTH LIBERTY AND THE NORTH LIBERTY COMMUNITY PANTRY (NLCP) FOR FISCAL YEAR 2025

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, NLCP provides food and clothing to the community in need each year;

WHEREAS, the City of North Liberty finds that this participation directly benefits the citizens of North Liberty;

WHEREAS, the City of North Liberty has offered to provide \$28,000.00 toward the organization's budget; and

WHEREAS, it is the parties' desire to agree and establish, in writing, their understanding regarding said contribution as in the attached agreement.

NOW, THEREFORE, BE IT RESOLVED that that Social Services Funding Agreement between the City of North Liberty and the North Liberty Community Pantry is approved.

BE IT FURTHER RESOLVED that the Mayor and City Clerk are hereby authorized to execute said agreement.

APPROVED AND ADOPTED this 27th day of August, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK



**Transportation
Alternative Program
(TAP) Funding Agreement**

**IOWA DEPARTMENT OF TRANSPORTATION
Federal-Aid Agreement for a
Transportation Alternatives Program (TAP) Project**

Subrecipient: **City of North Liberty**

Subrecipient Unique Entity Identifier: **EQNKTW1PCN66**

Project Number(s): **TAP-U-5557(623)--8I-52**

Iowa DOT Agreement Number: **24-TAP-117**

This agreement, made as of the date of the last party's signature below, is between city of North Liberty (hereinafter referred to as Subrecipient) and the Iowa Department of Transportation, the federal pass-through entity (hereinafter referred to as the Department). Iowa Code Sections 306A.7 and 307.44 provide for the Subrecipient and the Department to enter into agreements with each other for the purpose of financing transportation improvement projects in Iowa with federal funds. Federal regulations require federal funds to be administered by the Department. The federal-aid highway funds included in this agreement are jointly implemented by the Federal Highway Administration (FHWA) and the Department.

The Subrecipient has received federal funding through the Transportation Alternatives Program (TAP), which is funded by the Transportation Alternatives Set-aside of the Surface Transportation Block Grant Program (TA Set-aside), as codified in Section 133(h) of Title 23, United States Code (U.S.C.), which are hereinafter referred to as TA Set-aside funds. The Catalog of Federal Domestic Assistance (CFDA) number and title for this funding is 20.205 Highway Planning and Construction.

Pursuant to the terms of this agreement, applicable statutes, and administrative rules, the Department agrees to provide the funding named above to the Subrecipient for the authorized and approved costs for eligible items associated with the project.

Under this agreement, the parties further agree as follows:

1. The Subrecipient shall be responsible for carrying out the provisions of this agreement.
2. All notices required under this agreement shall be made in writing to the appropriate contact person. The Department's contact person shall be Troy Schroeder, Local Systems Bureau, 800 Lincoln Way, Ames, Iowa 50010, 515-239-1861. The Subrecipient's contact person shall be Ryan Rusnak, Planning Director, 360 N Main St, North Liberty, Iowa 52317, 319-626-5747.
3. The Subrecipient shall be responsible for the development and completion of the following described project:

North Liberty Road Trail: along E Penn Street and North Liberty Road from East of Hodge St to North of Osage Lane.

4. The Subrecipient shall receive reimbursement for costs of authorized and approved eligible project activities under the TAP program from TA Set-aside funds. The portion of the project costs reimbursed with TA Set-aside funds shall be limited to a maximum of either **80 percent** of eligible costs (other than those reimbursed with other federal funds) or the amount listed (**\$648,118**) in the Metropolitan Planning Organization of Johnson County's current Transportation Improvement Program (TIP) and approved in the current Statewide Transportation Improvement Program (STIP), whichever is less. Eligible project activities will be as described in Section 133(h) of Title 23, United States Code (U.S.C.), and determined by the Department to be eligible.
5. Eligible project costs in excess of the amount reimbursed by the Department above will be considered the local contribution and may include cash, non-cash or approved state fund contributions, subject to Department approval. The local contribution must equal a minimum of 20 percent of eligible project costs. The subrecipient shall certify to the Department the value of any non-cash contribution to the project prior to it being incurred and in accordance with the procedures outlined in the applicable Instructional Memorandum to Local Public Agencies (I.M.s). The Department retains the sole authority to determine the eligibility and value of the Subrecipient's non-cash contribution for the purposes of this agreement. If the Subrecipient's total cash and non-cash contribution is determined by the Department to be less than that required by this agreement, the Subrecipient shall increase its cash contribution or the grant amount associated with this project shall be reduced accordingly.
6. The Subrecipient must have let the contract or have construction started within two years of October 1, 2023. If the Subrecipient does not do this, they will be in default for which the Department can revoke funding commitments. The Department may approve extensions of this agreement for periods up to six months upon receipt of a written request from the Subrecipient at least sixty (60) days prior to the deadline.
7. If the Subrecipient fails to perform any obligation under this agreement, the Department shall have the right, after first giving thirty (30) days written notice to the Subrecipient by certified mail return receipt requested, to declare any part or all of this agreement in default. The Subrecipient shall have thirty (30) days from date of mailing of the notice to cure the default. If the Recipient cures the default, the Subrecipient shall notify Department no later than five (5) days after cure or before the end of said thirty (30) day period given to cure the default. The Department may thereafter determine whether the default has, in fact, been cured, or whether the Subrecipient remains in default.
8. This agreement may be declared to be in default by the Department if the Department determines that the Subrecipient's application for funding contained inaccuracies, omissions, errors or misrepresentations; or if the Department determines that the project is not developed as described in the application and according to the requirements of this agreement.
9. In the event a default is not cured the Department may do any of the following: a) revoke funding commitments of funds loaned or granted by this agreement; b) seek repayment of funds loaned or granted by this agreement; or c) revoke funding commitments of funds loaned or granted by this agreement and also seek repayment of funds loaned or granted by this agreement. By signing this agreement the Subrecipient agrees to repay said funding if they are found to be in default.

Repayment methods may include cash repayment, installment repayments with negotiable interest rates, or other methods as approved by the Department.

10. The Subrecipient shall comply with Exhibit 1, General Agreement Provisions for use of Federal Highway Funds on Non-primary Highways, which is attached hereto and by this reference is incorporated into this agreement.
11. The Subrecipient shall maintain, or cause to be maintained for the intended public use, the improvement for twenty (20) years from the completion date in a manner acceptable to the Department.
12. This agreement is not assignable without the prior written consent of the Department.
13. If any part of this agreement is found to be void and unenforceable, the remaining provisions of this agreement shall remain in effect.
14. It is the intent of both parties that no third-party beneficiaries be created by this agreement.
15. This agreement shall be executed and delivered in two or more copies, each of which so executed and delivered shall be deemed to be an original and shall constitute but one and the same agreement.
16. This agreement and the attached exhibit constitute the entire agreement between the Department and the Subrecipient concerning this project. Representations made before the signing of this agreement are not binding, and neither party has relied upon conflicting representations in entering into this agreement. Any change or alteration to the terms of this agreement shall be made in the form of an addendum to this agreement. The addendum shall become effective only upon written approval of the Department and the Subrecipient.

January 2023

IN WITNESS WHEREOF, each of the parties hereto has executed this agreement as of the date shown opposite its signature below.

SUBRECIPIENT: City of North Liberty

By: _____ Date _____, _____

Title: _____

CERTIFICATION:

I, _____, certify that I am the Clerk of the city, and that
(Name of City Clerk)

_____, who signed said Agreement for and on behalf of
(Name of Mayor/Signer Above)

the city was duly authorized to execute the same by virtue of a formal resolution duly passed and adopted by the city, on the ____ day of _____, _____.

Signed: _____

City Clerk of North Liberty, Iowa.

IOWA DEPARTMENT OF TRANSPORTATION

Transportation Development Division
800 Lincoln Way, Ames, Iowa 50010
Tel. 515-239-1664

By: _____ Date _____, _____

Debra Arp, AICP CPM
Grant Program Administration Team Leader
Local Systems Bureau

EXHIBIT 1

General Agreement Provisions for use of Federal Highway Funds on Non-primary Projects

Unless otherwise specified in this agreement, the Subrecipient shall be responsible for the following:

1. General Requirements.

- a. The Subrecipient shall take the necessary actions to comply with applicable state and federal laws and regulations. To assist the Subrecipient, the Department has provided guidance in the Federal-aid Project Development Guide (Guide) and the Instructional Memorandums to Local Public Agencies (I.M.s) that are referenced by the Guide. Both are available on-line at: https://iowadot.gov/local_systems/im/lpa-ims. The Subrecipient shall follow the applicable procedures and guidelines contained in the Guide and I.M.s in effect at the time project activities are conducted.
- b. In accordance with Title VI of the Civil Rights Act of 1964 and associated subsequent nondiscrimination laws, regulations, and executive orders, the Subrecipient shall not discriminate against any person on the basis of race, color, national origin, sex, age, or disability. In accordance with Iowa Code Chapter 216, the Subrecipient shall not discriminate against any person on the basis of race, color, creed, age, sex, sexual orientation, gender identity, national origin, religion, pregnancy, or disability. The Subrecipient agrees to comply with the requirements outlined in [I.M. 1.070](#), Title VI and Nondiscrimination Requirements which includes the requirement to provide a copy of the Subrecipient's Title VI Plan or Agreement and Standard DOT Title VI Assurances to the Department.
- c. The Subrecipient shall comply with the requirements of Title II of the Americans with Disabilities Act of 1990 (ADA), Section 504 of the Rehabilitation Act of 1973 (Section 504), the associated Code of Federal Regulations (CFR) that implement these laws, and the guidance provided in [I.M. 1.080](#), ADA Requirements. When bicycle and/or pedestrian facilities are constructed, reconstructed, or altered, the Subrecipient shall make such facilities compliant with the ADA and Section 504, which includes following the requirements set forth in Chapter 12A for sidewalks and Chapter 12B for Bicycle Facilities of the Iowa DOT Design Manual.
- d. To the extent allowable by law, the Subrecipient agrees to indemnify, defend, and hold the Department harmless from any claim, action or liability arising out of the design, construction, maintenance, placement of traffic control devices, inspection, or use of this project. This agreement to indemnify, defend, and hold harmless applies to all aspects of the Department's application review and approval process, plan and construction reviews, and funding participation.
- e. As required by 2 CFR 200.501 "Audit Requirements," a non-federal entity expending \$750,000 or more in federal awards in a year shall have a single or program-specific audit conducted for that year in accordance with the provision of that part. Auditee responsibilities are addressed in Subpart F of 2 CFR 200. The federal funds provided by this agreement shall be reported on the appropriate Schedule of Expenditures of Federal Awards (SEFA) using the Catalog of Federal

Domestic Assistance (CFDA) number and title as shown in this agreement. If the Subrecipient will pay initial project costs and request reimbursement from the Department, the Subrecipient shall report this project on its SEFA. If the Department will pay initial project costs and then credit those accounts from which initial costs were paid, the Department will report this project on its SEFA. In this case, the Subrecipient shall not report this project on its SEFA.

- f. The Subrecipient shall supply the Department with all information required by the Federal Funding Accountability and Transparency Act of 2006 and 2 CFR Part 170.
- g. The Subrecipient shall comply with the following Disadvantaged Business Enterprise (DBE) requirements:
 - i. The Subrecipient shall not discriminate on the basis of race, color, national origin, or sex in the award and performance of any Department-assisted contract or in the administration of its DBE program or the requirements of 49 CFR Part 26. The Subrecipient shall take all necessary and reasonable steps under 49 CFR Part 26 to ensure nondiscrimination in the award and administration of Department-assisted contracts.
 - ii. The Subrecipient shall comply with the requirements of [I.M. 5.010](#), DBE Guidelines.
 - iii. The Department's DBE program, as required by 49 CFR Part 26 and as approved by the Federal Highway Administration (FHWA), is incorporated by reference in this agreement. Implementation of this program is a legal obligation and failure to carry out its terms shall be treated as a violation of this agreement. Upon notification to the Subrecipient of its failure to carry out its approved program, the Department may impose sanctions as provided for under Part 26 and may, in appropriate cases, refer the matter for enforcement under 18 U.S.C. 1001 and the Program Fraud Civil Remedies Act of 1986 (31 U.S.C. 3801 et seq.).
- h. Termination of funds. Notwithstanding anything in this agreement to the contrary, and subject to the limitations set forth below, the Department shall have the right to terminate this agreement without penalty and without any advance notice as a result of any of the following: 1) The federal government, legislature or governor fail in the sole opinion of the Department to appropriate funds sufficient to allow the Department to either meet its obligations under this agreement or to operate as required and to fulfill its obligations under this agreement; or 2) If funds are de-appropriated, reduced, not allocated, or receipt of funds is delayed, or if any funds or revenues needed by the Department to make any payment hereunder are insufficient or unavailable for any other reason as determined by the Department in its sole discretion; or 3) If the Department's authorization to conduct its business or engage in activities or operations related to the subject matter of this agreement is withdrawn or materially altered or modified. The Department shall provide the Subrecipient with written notice of termination pursuant to this section.

2. Programming and Federal Authorization.

- a. The Subrecipient shall be responsible for including the project in the appropriate Regional Planning Affiliation (RPA) or Metropolitan Planning Organization (MPO) Transportation Improvement Program (TIP). The Subrecipient shall also ensure that the appropriate RPA or MPO, through their TIP submittal to the Department, includes the project in the Statewide Transportation Improvement Program (STIP). If the project is not included in the appropriate fiscal year of the STIP, federal funds cannot be authorized.
- b. Before beginning any work for which federal funding reimbursement will be requested, the Subrecipient shall contact the Department to obtain the procedures necessary to secure FHWA authorization. The Subrecipient shall submit a written request for FHWA authorization to the Department. After reviewing the Subrecipient's request, the Department will forward the request to the FHWA for authorization and obligation of federal funds. The Department will notify the Subrecipient when FHWA authorization is obtained. The cost of work performed prior to FHWA authorization will not be reimbursed with federal funds.
- c. Upon receiving FHWA authorization, the Subrecipient must show federal aid funding activity to receive the programmed amount authorized for the project. If there is no funding activity for nine or more months after the previous activity, the remaining unused programmed amount will be de-obligated from the project and there will be no further federal aid reimbursement issued for the project. If the Subrecipient knows in advance that funding activity will not occur for the nine months, the Contract Administrator needs to be notified to determine if programming of funds can be adjusted or other options can be explored.
- d. Upon receipt of Federal Highway Administration (FHWA) authorization a Federal Award Identification Number (FAIN) will be assigned to this project by the FHWA based on a methodology that incorporates identifying information about the federal award such as the federal funding program code and the federal project number. This FAIN will be used to identify this project and award on the federal government's listing of financial assistance awards consistent with the Federal Funding Accountability and Transparency Act of 2006 (FFATA) at usaspending.gov.
- e. A period of performance for this federal funding award will be established at the time of FHWA authorization. The start date of the period of performance will be the FHWA authorization date. The project end date (PED) will be determined according to the methodology in [I.M. 1.200](#), Federal Funds Management. Costs incurred before the start date or after the PED of the period of performance will not be eligible for reimbursement.

3. Federal Participation in Work Performed by Subrecipient Employees.

- a. If federal reimbursement will be requested for engineering, construction inspection, right-of-way acquisition or other services provided by employees of the Subrecipient, the Subrecipient shall follow the procedures in [I.M. 3.330](#), Federal-aid Participation in In-House Services.

- b. If federal reimbursement will be requested for construction performed by employees of the Subrecipient, the Subrecipient shall follow the procedures in [I.M. 6.010](#), Federal-aid Construction by Local Agency Forces.
- c. If the Subrecipient desires to claim indirect costs associated with work performed by its employees, the Subrecipient shall prepare and submit to the Department an indirect cost rate proposal and related documentation in accordance with the requirements of 2 CFR 200. Before incurring any indirect costs, such indirect cost rate proposal shall be certified by the FHWA or the federal agency providing the largest amount of federal funds to the Subrecipient. If approved, the approved indirect cost rate shall be incorporated by means of an addendum to this agreement.

4. Design and Consultant Services

- a. The Subrecipient shall be responsible for the design of the project, including all necessary plans, specifications, and estimates (PS&E). The project shall be designed in accordance with the design guidelines provided or referenced by the Department in the Guide and applicable I.M.s.
- b. If the Subrecipient requests federal funds for consultant services, the Subrecipient and the Consultant shall prepare a contract for consultant services in accordance with 23 CFR Part 172. These regulations require a qualifications-based selection process. The Subrecipient shall follow the procedures for selecting and using consultants outlined in [I.M. 3.310](#), Federal-aid Participation in Consultant Costs.

5. Environmental Requirements and other Agreements or Permits.

- a. The Subrecipient shall take the appropriate actions and prepare the necessary documents to fulfill the FHWA requirements for project environmental studies including historical/cultural reviews and location approval. The Subrecipient shall complete any mitigation agreed upon in the FHWA approval document. These procedures are set forth in [I.M. 3.020](#), Concept Statement Instructions; [4.020](#), NEPA Process; [4.110](#), Threatened and Endangered Species; and [4.120](#), Cultural Resource Regulations.
- b. If farmland is to be acquired, whether for use as project right-of-way or permanent easement, the Subrecipient shall follow the procedures in [I.M. 4.170](#), Farmland Protection Policy Act.
- c. The Subrecipient shall obtain project permits and approvals, when necessary, from the Iowa Department of Cultural Affairs (State Historical Society of Iowa; State Historic Preservation Officer), Iowa Department of Natural Resources, U.S. Coast Guard, U.S. Army Corps of Engineers, the Department, or other agencies as required. The Subrecipient shall follow the procedures in [I.M. 4.130](#), 404 Permit Process; [4.140](#), Storm Water Permits; [4.150](#), Iowa DNR Floodplain Permits and Regulations; [4.160](#), Asbestos Inspection, Removal and Notification Requirements; and [4.190](#), Highway Improvements in the Vicinity of Airports or Heliports.
- d. In all contracts entered into by the Subrecipient, and all subcontracts, in connection with this project that exceed \$100,000, the Subrecipient shall comply with the requirements of Section

114 of the Clean Air Act and Section 308 of the Federal Water Pollution Control Act, and all their regulations and guidelines. In such contracts, the Subrecipient shall stipulate that any facility to be utilized in performance of or to benefit from this agreement is not listed on the Environmental Protection Agency (EPA) List of Violating Facilities or is under consideration to be listed.

6. Right-of-Way, Railroads and Utilities.

- a. The Subrecipient shall acquire the project right-of-way, whether by lease, easement, or fee title, and shall provide relocation assistance benefits and payments in accordance with the procedures set forth in [I.M. 3.600](#), Right-of-Way Acquisition, and the Department's Right of Way Bureau Local Public Agency Manual. The Subrecipient shall contact the Department for assistance, as necessary, to ensure compliance with the required procedures, even if no federal funds are used for right-of-way activities. The Subrecipient shall obtain environmental concurrence before acquiring any needed right-of-way. With prior approval, hardship and protective buying is possible. If the Subrecipient requests federal funding for right-of-way acquisition, the Subrecipient shall also obtain FHWA authorization before purchasing any needed right-of-way.
- b. If the project right-of-way is federally funded and if the actual construction is not undertaken by the close of the twentieth fiscal year following the fiscal year in which the federal funds were authorized, the Subrecipient shall repay the amount of federal funds reimbursed for right-of-way costs to the Department.
- c. If a railroad crossing or railroad tracks are within or adjacent to the project limits, the Subrecipient shall obtain agreements, easements, or permits as needed from the railroad. The Subrecipient shall follow the procedures in [I.M. 3.670](#), Work on Railroad Right-of-Way, and [I.M. 3.680](#), Federal-aid Projects Involving Railroads.
- d. The Subrecipient shall comply with the Policy for Accommodating Utilities on City and County Federal-aid Highway Right of Way for projects on non-primary federal-aid highways. For projects connecting to or involving some work inside the right-of-way for a primary highway, the Subrecipient shall follow the Department's Policy for Accommodating Utilities on Primary Road System. Certain utility relocation, alteration, adjustment, or removal costs to the Subrecipient for the project may be eligible for federal funding reimbursement. The Subrecipient should also use the procedures outlined in [I.M. 3.640](#), Utility Accommodation and Coordination, as a guide to coordinating with utilities.
- e. If the Subrecipient desires federal reimbursement for utility costs, it shall submit a request for FHWA authorization prior to beginning any utility relocation work, in accordance with the procedures outlined in [I.M. 3.650](#), Federal-aid Participation in Utility Relocations.

7. Construction Contract Procurement.

The following provisions apply only to projects involving physical construction or improvements to transportation facilities:

- a. The project plans, specifications, and cost estimate (PS&E) shall be prepared and certified by a professional engineer, architect, or landscape architect, as applicable, licensed in the State of Iowa.
- b. For projects let through the Department, the Subrecipient shall be responsible for the following:
 - i. Prepare and submit the PS&E and other contract documents to the Department for review and approval in accordance with [I.M. 3.700](#), Check and Final Plans and [I.M. 3.500](#), Bridge or Culvert Plans, as applicable.
 - ii. The contract documents shall use the Department's Standard Specifications for Highway and Bridge Construction. Prior to their use in the PS&E, specifications developed by the Subrecipient for individual construction items shall be approved by the Department.
 - iii. Follow the procedures in [I.M. 5.030](#), Iowa DOT Letting Process, to analyze the bids received, make a decision to either award a contract to the lowest responsive bidder or reject all bids, and if a contract is awarded, execute the contract documents in Doc Express.
- c. For projects that are let locally by the Subrecipient, the Subrecipient shall follow the procedures in [I.M. 5.120](#), Local Letting Process, Federal-aid.
- d. The Subrecipient shall forward a completed Project Development Certification (Form 730002) to the Department in accordance with [I.M. 5.050](#), Project Development Certification Instructions. The project shall not receive FHWA authorization for construction or be advertised for bids until after the Department has reviewed and approved the Project Development Certification.
- e. If the Subrecipient is a city, the Subrecipient shall comply with the public hearing requirements of the Iowa Code section 26.12.
- f. The Subrecipient shall not provide the contractor with notice to proceed until after receiving notice in Doc Express that the Department has concurred in the contract award.

8. Construction.

- a. A full-time employee of the Subrecipient shall serve as the person in responsible charge of the construction project. For cities that do not have any full-time employees, the mayor or city clerk will serve as the person in responsible charge, with assistance from the Department.
- b. Traffic control devices, signing, or pavement markings installed within the limits of this project shall conform to the "Manual on Uniform Traffic Control Devices for Streets and Highways" per 761 IAC Chapter 130. The safety of the general public shall be assured through the use of proper protective measures and devices such as fences, barricades, signs, flood lighting, and warning lights as necessary.
- c. For projects let through the Department, the project shall be constructed under the Department's Standard Specifications for Highway and Bridge Construction and the Subrecipient shall comply with the procedures and responsibilities for materials testing according to the

Department's Materials I.M.s applicable to the letting. Available on-line at:
<https://www.iowadot.gov/erl/index.html>.

- d. For projects let locally, the Subrecipient shall provide materials testing and certifications as required by the approved specifications.
- e. If the Department provides any materials testing services to the Subrecipient, the Department will bill the Subrecipient for such testing services according to its normal policy as per Materials I.M. 103, Inspection Services Provided to Counties, Cities, and Other State Agencies.
- f. The Subrecipient shall follow the procedures in [I.M. 6.000](#), Construction Inspection, and the Department's Construction Manual, as applicable, for conducting construction inspection activities.

9. Reimbursements.

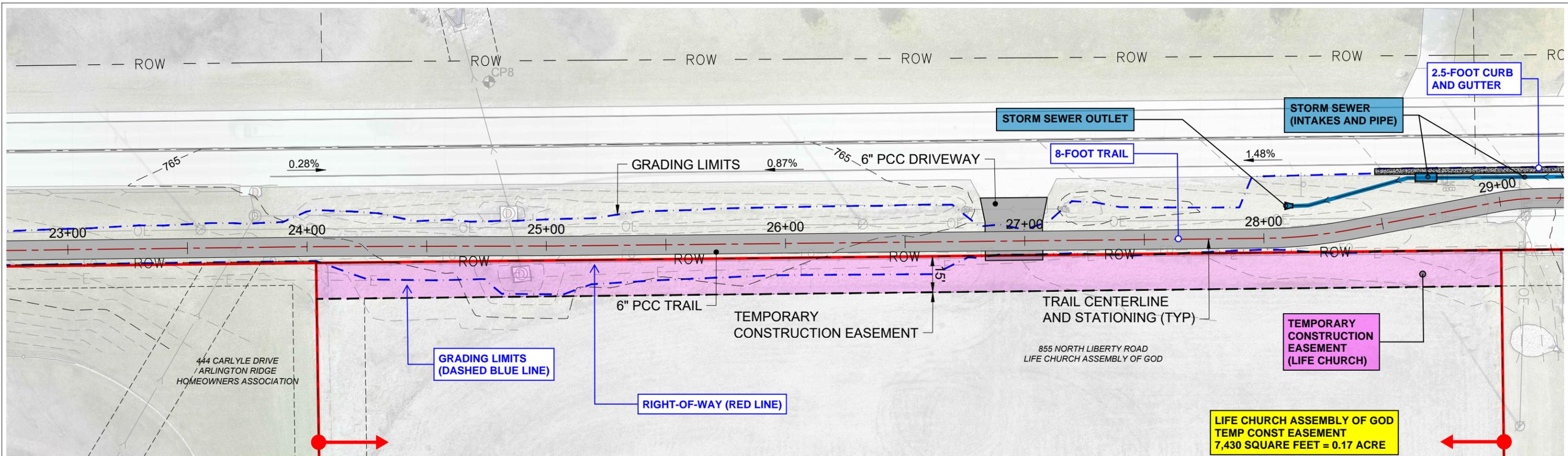
- a. After costs have been incurred, the Subrecipient shall submit to the Department periodic itemized claims for reimbursement for eligible project costs. Requests for reimbursement shall be made at least once every six months but not more than bi-weekly.
- b. To ensure proper accounting of costs, reimbursement requests for costs incurred prior to June 30 shall be submitted to the Department by August 1.
- c. Reimbursement claims shall include a certification that all eligible project costs, for which reimbursement is requested, have been reviewed by an official or governing board of the Subrecipient, are reasonable and proper, have been paid in full, and were completed in substantial compliance with the terms of this agreement.
- d. Reimbursement claims shall be submitted on forms identified by the Department along with all required supporting documentation. The Department will reimburse the Subrecipient for properly documented and certified claims for eligible project costs. The Department may withhold up to 5% of the federal share of construction costs or 5% of the total federal funds available for the project, whichever is less. Reimbursement will be made either by state warrant or by crediting other accounts from which payment was initially made. If, upon final audit or review, the Department determines the Subrecipient has been overpaid, the Subrecipient shall reimburse the overpaid amount to the Department. After the final audit or review is complete and after the Subrecipient has provided all required paperwork, the Department will release the federal funds withheld.
- e. The total funds collected by the Subrecipient for this project shall not exceed the total project costs. The total funds collected shall include any federal or state funds received, any special assessments made by the Subrecipient (exclusive of any associated interest or penalties) pursuant to Iowa Code Chapter 384 (cities) or Chapter 311 (counties), proceeds from the sale of excess right-of-way, and any other revenues generated by the project. The total project costs shall include all costs that can be directly attributed to the project. In the event that the total

funds collected by the Subrecipient do exceed the total project costs, the Subrecipient shall either:

- i. in the case of special assessments, refund to the assessed property owners the excess special assessments collected (including interest and penalties associated with the amount of the excess), or
- ii. Refund to the Department all funds collected in excess of the total project costs (including interest and penalties associated with the amount of the excess) within 60 days of the receipt of any excess funds. In return, the Department will either credit reimbursement billings to the FHWA or credit the appropriate state fund account in the amount of refunds received from the Subrecipient.

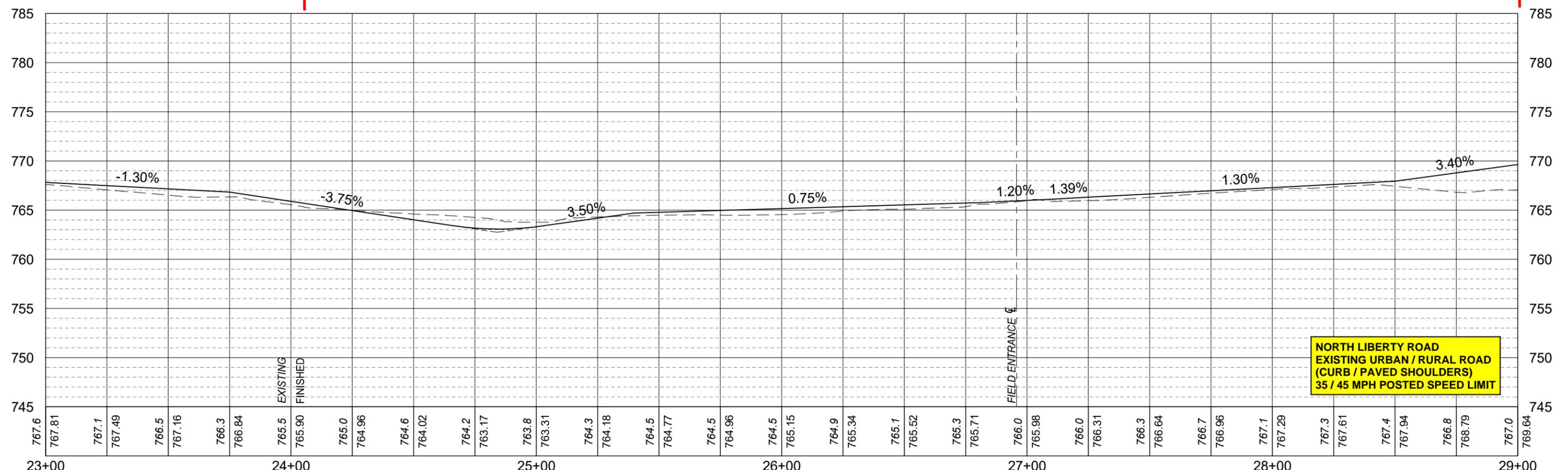
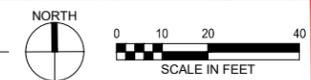
10. Project Close-out.

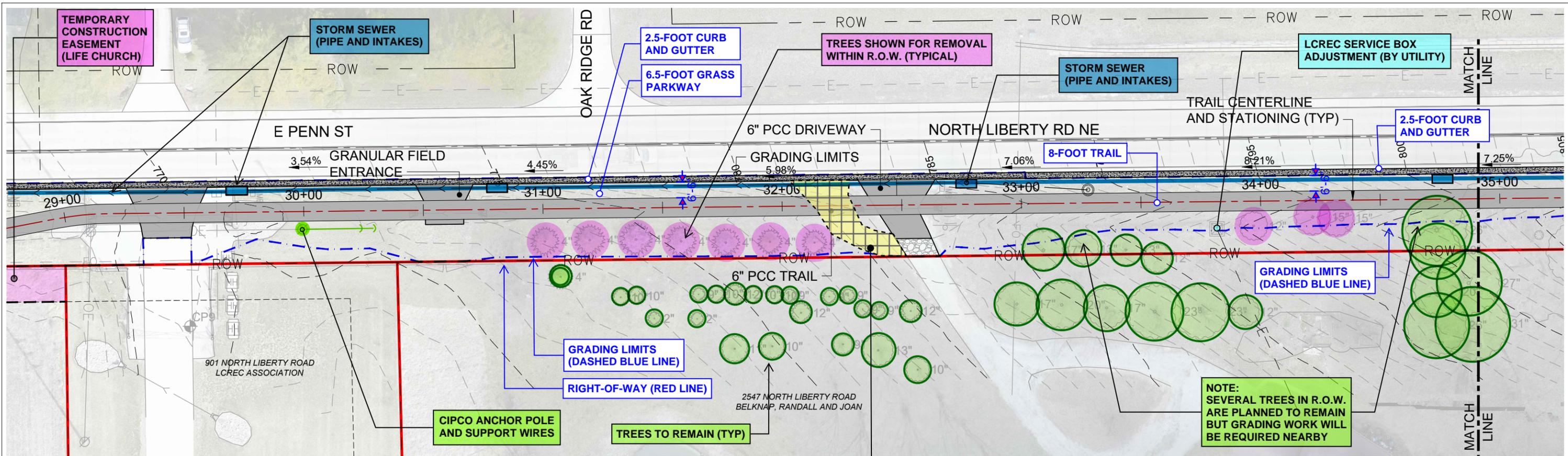
- a. Within 30 days of completion of construction or other activities authorized by this agreement, the Subrecipient shall provide written notification to the Department and request a final audit, in accordance with the procedures in [I.M. 6.110](#), Final Review, Audit, and Close-out Procedures for Federal-aid, Federal-aid Swap, and Farm-to-Market Projects. Failure to comply with the procedures will result in loss of federal funds remaining to be reimbursed and the repayment of funds already reimbursed. The Subrecipient may be suspended from receiving federal funds on future projects.
- b. For construction projects, the Subrecipient shall provide a certification by a professional engineer, architect, or landscape architect as applicable, licensed in the State of Iowa, indicating the construction was completed in substantial compliance with the project plans and specifications.
- c. Final reimbursement of federal funds shall be made only after the Department accepts the project as complete.
- d. The Subrecipient shall maintain all books, documents, papers, accounting records, reports, and other evidence pertaining to costs incurred for the project. The Subrecipient shall also make these materials available at all reasonable times for inspection by the Department, FHWA, or any authorized representatives of the federal government. Copies of these materials shall be furnished by the Subrecipient if requested. Such documents shall be retained for at least 3 years from the date of FHWA approval of the final closure document. Upon receipt of FHWA approval of the final closure document, the Department will notify the Subrecipient of the record retention date.
- e. The Subrecipient shall maintain, or cause to be maintained, the completed improvement in a manner acceptable to the Department and the FHWA.



NORTH LIBERTY ROAD TRAIL PAVING PLAN - STA: 23+00 - 29+00

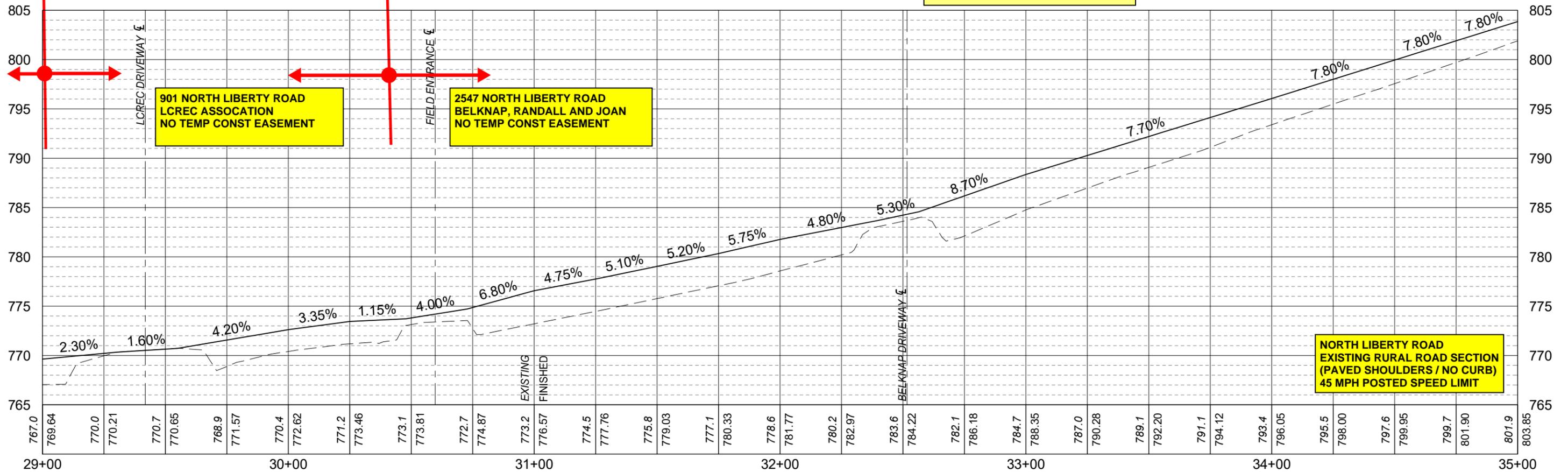
1" = 40'

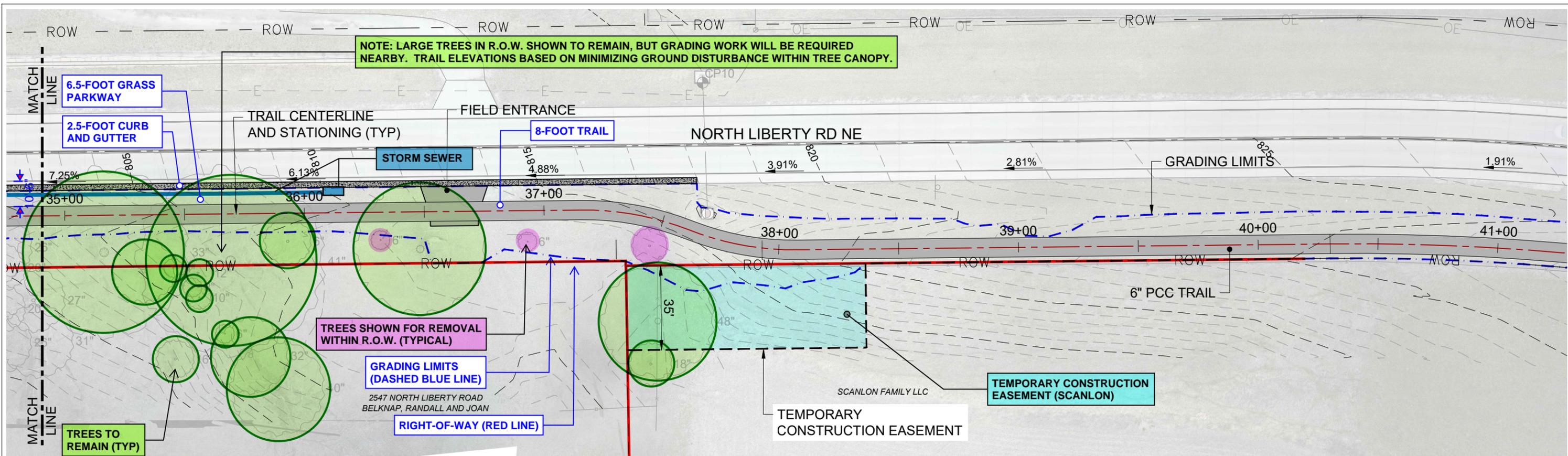




NORTH LIBERTY ROAD TRAIL PAVING PLAN - STA: 29+00 - 35+00

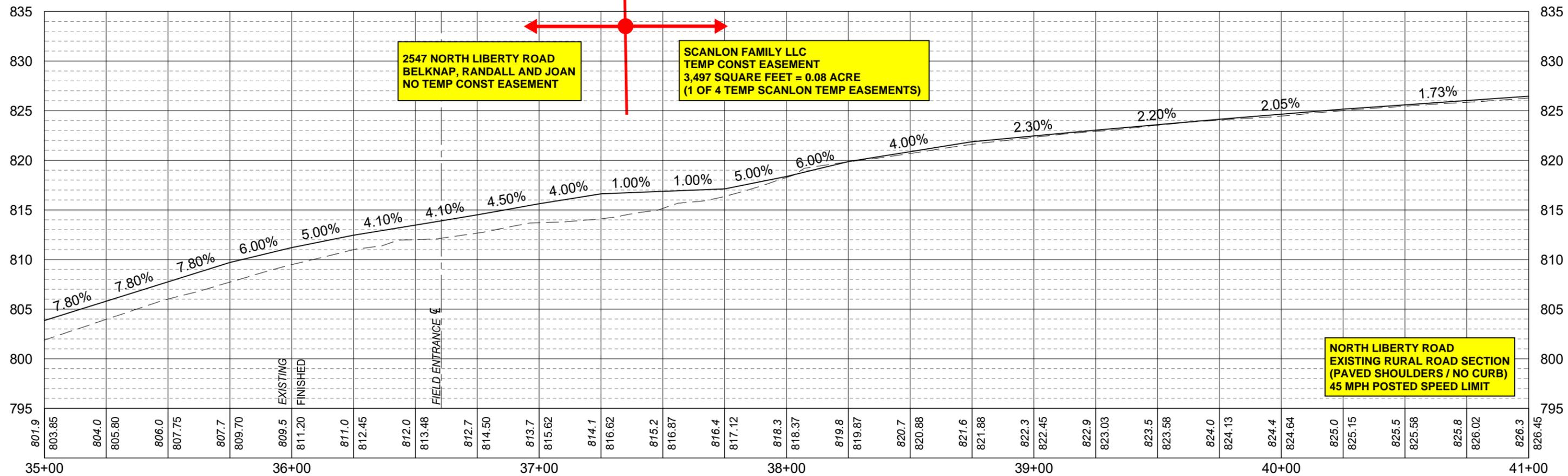
1" = 40'





NORTH LIBERTY ROAD TRAIL PAVING PLAN - STA: 35+00 - 41+00

1" = 40'



Resolution No. 2024-92

**RESOLUTION APPROVING THE FEDERAL-AID AGREEMENT
FOR A TRANSPORTATION ALTERNATIVES PROGRAM (TAP)
PROJECT BETWEEN THE CITY OF NORTH LIBERTY AND THE
IOWA DEPARTMENT OF TRANSPORTATION**

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, the City of North Liberty was awarded funds for the North Liberty Trail Project through the Metropolitan Planning Organization of Johnson County in the amount of \$648,188.00; and

WHEREAS, the Iowa Department of Transportation (IDOT) has provided the Federal-Aid Agreement for a TAP Project that enumerates the terms and conditions of the grant; and

WHEREAS, it is the parties' desire to agree and establish, in writing, their understanding concerning the agreement for this project.

NOW, THEREFORE, BE IT RESOLVED that that the agreement between the City of North Liberty and IDOT is approved for the TAP Project Number TAP-U-5557(623)-81-52, Agreement Number 24-TAP-117.

BE IT FURTHER RESOLVED that the Mayor and City Clerk are hereby authorized to execute said agreement.

APPROVED AND ADOPTED this 27th day of August, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

AMENDMENT TO AGREEMENT
between SHIVE-HATTERY, INC. AND THE CONSULTANT

ATTN: City of North Liberty
Mr. Ryan Heiar, City Administrator
360 N. Main Street
North Liberty, Iowa 52317

CONSULTANT: Shive-Hattery, Inc.
Iowa City, Iowa

PROJECT: North Liberty Road Trail
PROJECT LOCATION: City of North Liberty
ORIGINAL AGREEMENT DATE: March 12, 2024
AMENDMENT NO.: 1
AMENDMENT DATE: August 22, 2024

The City of North Liberty and Shive-Hattery, Inc. (S-H) agree to amend the Original Agreement as follows:

PROJECT DESCRIPTION

Add the Red Fern Dog Park Pedestrian Crossing to the project.

SCOPE OF SERVICES

Add design, bidding, and construction phases services for the Red Fern Dog Park Pedestrian Crossing. The additional project scope is included as an attachment.

CLIENT RESPONSIBILITIES

There are no changes to Client Responsibilities.

SCHEDULE

Revised project schedule attached.



COMPENSATION

Add the following to the compensation:

Description	Fee	Fee Type	Reimbursable Expenses
Design and Bidding Phase	\$18,000	Lump Sum	As Incurred
Construction and Audit Phase	\$18,000	Hourly (estimated)	As Incurred
Total	\$36,000		

ADDITIONAL SERVICES

There are no changes to the Additional Services section of the agreement.

AGREEMENT

This Amendment is subject to all other terms and conditions of the Original Agreement. Please return one signed copy to S-H.

Sincerely,

SHIVE-HATTERY, Inc.



Josiah Bilskemper, P.E.

jbilskemper@shive-hattery.com

ACKNOWLEDGEMENT OF APPROVAL AND OF AMENDMENT

THE CITY OF NORTH LIBERTY, IOWA

BY: _____ TITLE: _____
(signature)

PRINTED NAME: _____ DATE ACCEPTED: _____

RED FERN DOG PARK PEDESTRIAN CROSSING (REFUGE ISLAND W/RRFB)

Example: RRFB Pedestrian Crossing



Taper Pavement Marking Stripes to Maintain 12-Foot Lane Width Thru Widening

Reconstruct Driveway Aprons

50:1 Taper over 600 LF (12-foot widening)

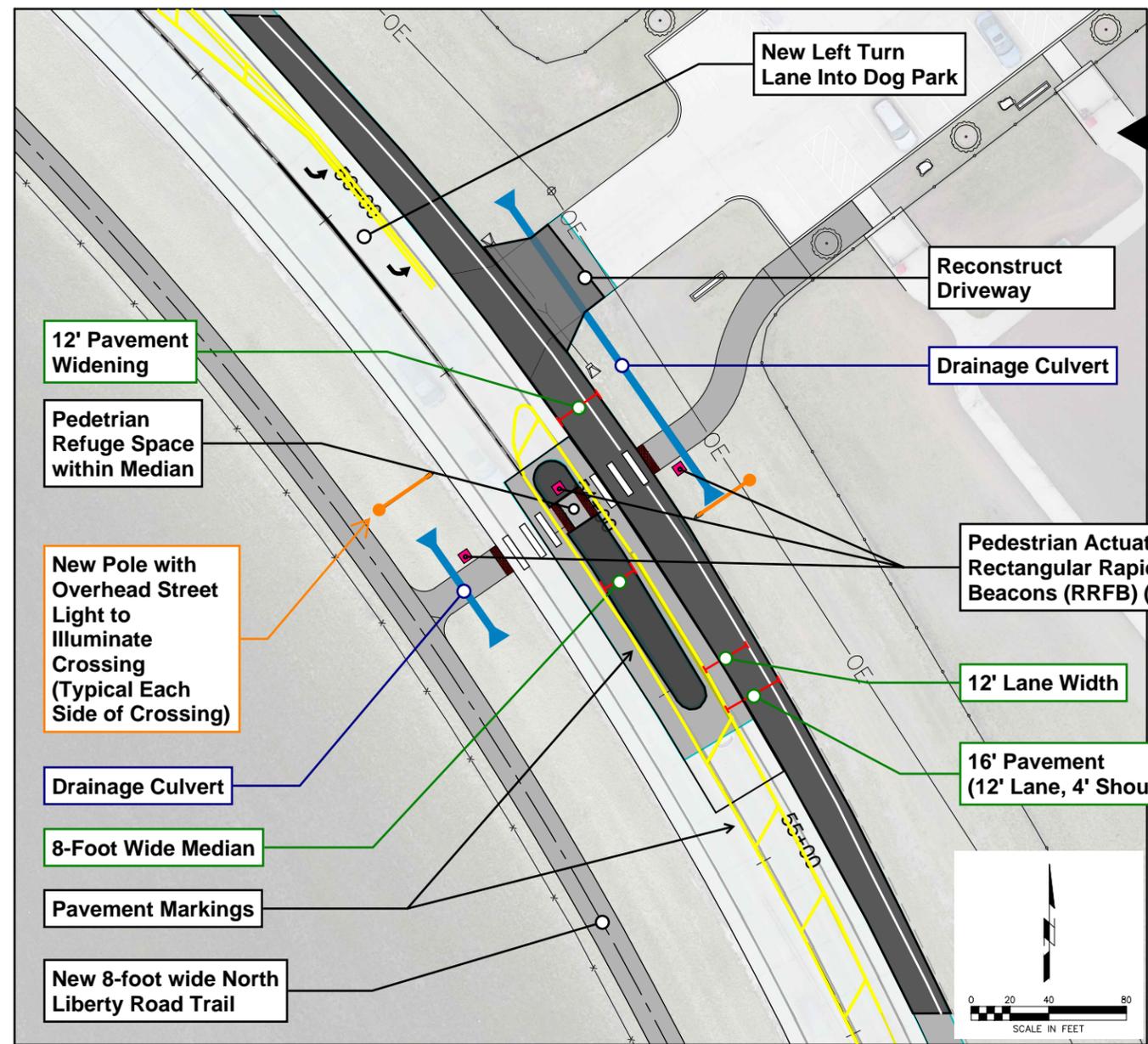
NB/WB Lane CL Radius = 1,051'

DOG PARK (WEST BAY)

Elements Related to Design Speed

Design Element	Design Speed, mph ¹³							
	25	30	35	40	45	50	55	60
Stopping sight distance (ft)	155	200	250	305	360	425	495	570
Passing sight distance (ft)	900	1090	1,280	1,470	1,625	1,835	1,985	2,135
Min. horizontal curve radius (ft) ¹⁴	198	333	510	762	1,039	1,260	1,490	1,730
Min. vertical curve length (ft)	50	75	105	120	135	150	165	180
Min. rate of vertical curvature, Crest (K) ¹⁵	18	30	47	71	98	136	185	245
Min. rate of vertical curvature, Sag (K)	26	37	49	64	79	96	115	136
Minimum gradient (percent)	0.6	0.6	0.6	0.6	0.6	0.6	0.6	0.6
Maximum gradient (percent)	5	5	5	5	5	5	5	5

Note: Proposed radius of road widening meets (exceeds) the minimum curvature specified for 45 mph design speed. The existing roadway was designed with a 1,040-foot center radius.



Existing Road CL Radius = 1,040'

12' Roadway Widening

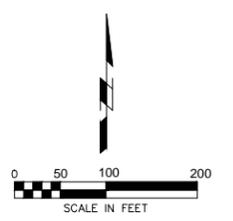
NB/WB Lane CL Radius = 1,054'

50:1 Taper over 600 LF (12-foot widening)

Reconstruct Driveway Apron and Culvert

Taper Pavement Marking Lines to Maintain 12-Foot Lane Width Thru Widening

DOG PARK (EAST BAY)





**City of North Liberty - North Liberty Road Trail
OPINION OF ANTICIPATED CONSTRUCTION COSTS
Red Fern Dog Park Pedestrian Crossing**

DESCRIPTION: New pedestrian crossing of North Liberty Road at Red Fern Dog Park. Layout requires pavement widening to create a new median island with pedestrian refuge and pedestrian actuated Rectangular Rapid Flashing Beacon signage.

ITEM	DESCRIPTION	UNIT	PROJECT QUANTITY	UNIT COST	EXTENDED COST
1	EXCAVATION, CLASS 10, EMBANKMENT-IN-PLACE	CY	1,500	\$ 20.00	\$ 30,000.00
2	TOPSOIL, STRIP, SALVAGE AND SPREAD	CY	300	\$ 15.00	\$ 4,500.00
3	MODIFIED SUBBASE	CY	250	\$ 45.00	\$ 11,250.00
4	STD / S-F PORTLAND CEMENT CONCRETE PAVEMENT, CL C, CL 3 DURABILITY, 10 IN.	SY	1,150	\$ 80.00	\$ 92,000.00
5	GRANULAR SURFACING ON ROAD, CLASS A CRUSHED STONE	TON	20	\$ 35.00	\$ 700.00
6	APRONS, CONCRETE, 18 IN. DIA.	EACH	6	\$ 1,200.00	\$ 7,200.00
7	CULVERT, 3000D CONCRETE ROADWAY PIPE, 18 IN. DIA.	LF	144	\$ 95.00	\$ 13,680.00
8	REMOVE STORM SEWER PIPE LESS THAN OR EQUAL TO 36 IN.	LF	72	\$ 30.00	\$ 2,160.00
9	REMOVAL OF PAVEMENT	SY	250	\$ 15.00	\$ 3,750.00
10	RECREATIONAL TRAIL, PORTLAND CEMENT CONCRETE, 6 IN.	SY	130	\$ 60.00	\$ 7,800.00
11	SPECIAL COMPACTION OF SUBGRADE FOR RECREATIONAL TRAIL	STA	2	\$ 300.00	\$ 600.00
12	DETECTABLE WARNINGS	SF	64	\$ 80.00	\$ 5,120.00
13	DRIVEWAY, P.C. CONCRETE, 6 IN.	SY	180	\$ 75.00	\$ 13,500.00
14	PERF SQ STEEL TUBE POSTS	LF	28	\$ 20.00	\$ 560.00
15	PERF SQ STEEL TUBE POST ANCHOR, BREAK-AWAY SOIL INSTALLATION	EACH	2	\$ 200.00	\$ 400.00
16	TYPE A SIGNS, SHEET ALUMINUM	SF	25	\$ 30.00	\$ 750.00
17	PAINTED PAVEMENT MARKINGS, DURABLE	LS	1	\$ 5,000.00	\$ 5,000.00
18	RECTANGULAR RAPID FLASHING BEACONS (including electrical)	EACH	3	\$ 10,000.00	\$ 30,000.00
19	STREET LIGHTS	EACH	2	\$ 7,500.00	\$ 15,000.00
20	TRAFFIC CONTROL	LS	1	\$ 20,000.00	\$ 20,000.00

Construction Subtotal \$ 264,000

Contingency (12%) \$ 32,000

Opinion of Probable Construction Cost \$ 296,000

Design and Bidding - Engineering \$ 18,000

Construction Administration - Engineering \$ 18,000

Opinion of Project Cost \$ 332,000

North Liberty Road Trail Improvements
Project Schedule – Updated 08 / 22 / 24

<u>Milestone</u>	<u>Date</u>	
Approve Proposal	March 12	(City Council Mtg)
DOT Concept Statement	March 19	
Survey – Drone Flight / Utility Locates / Boundary	March 13 – 27	
Survey – Field Survey / Utility Locates / Base Mapping	March 27 – April 10	
50% Design Layout + Easements Identified	May 14	
Red Fern Dog Park Access Study	May 23	
Owner Review Meeting (including Access Study) *	May 23 +/-	
Draft of Easement Plat	May 28 +/-	
DOT Preliminary Plans (Plans / Costs)	June 18	
Owner Review Meeting *	June 25 +/-	
Approve Trail Redesign at 2547 North Liberty Road	August 27	(City Council Mtg)
Approve Amendment for Dog Park Pedestrian Crossing	August 27	(City Council Mtg)
DOT Check Plans (Plans / Specs / Costs)	October 1	
Final Owner Review Meeting *	October 8 +/-	
Easements Secured / Finalized / Signed (No Later Than)	November 5	(1-week from Council)
Easements Approved (No Later Than)	November 12	(City Council Mtg)
DOT Final Plans & PDC **	November 19	
Public Hearing	February 11	(City Council Mtg)
Iowa DOT Letting Date	February 18	
Award Construction Contract	March 11, 2025	(City Council Mtg)
Pre-Construction Meeting	April 1, 2025 +/-	(TBD)
Substantial Completion	Fall 2025	(TBD)
Fall Seeding Target	Sept. 1, 2025	
Final Completion / Seeding Acceptance	Nov. 2025	(TBD)

* Design Submittals:

- Owner review meetings to be scheduled generally one week after milestone submittal.

** Final Plans and PDC Submittal:

- By this date, all easements (permanent and temporary) and acquisitions have been secured, scheduled for condemnation, or have an approved Public Interest Finding in place.
- By this date, executed relocation agreements with all utilities not already required to relocate by an existing permit or franchise agreement are completed (if needed).



- **Critical Date** – PDC Right-of-Way Public Interest Finding **November 15, 2024 (Friday)**

“If any parcels are not either acquired or scheduled for condemnation, the Iowa DOT will usually not accept the project for an Iowa DOT letting. However, if negotiations are underway for a parcel that is not being condemned and it is likely that an acquisition agreement will be fully executed before the 1st Tuesday, 1 month prior to letting, the Administering Bureau may approve the LPA’s Public Interest Finding for this condition. Otherwise, the project will be rescheduled for a later letting.”
(Iowa DOT I.M. No. 3.710 – Project Development Certification Instructions – November 4, 2022)

- **Latest** Date to Schedule Condemnation Hearing **February 4, 2025 (Tuesday)**

“The date of the condemnation hearing shall be at least 2 weeks prior to the letting date.”
(Iowa DOT I.M. No. 3.710 – Project Development Certification Instructions – November 4, 2022)

- **Latest** Date to Notify Iowa DOT Condemnation Hearing Held **February 7, 2025 (Friday)**

“After the condemnation hearings for the parcels listed on page 2 are complete, provide written confirmation to the Iowa DOT that the condemnation hearings were held. This confirmation shall be received as soon as possible, but no later than 10 days prior to letting; otherwise, the project may be withdrawn from the letting.”
(Iowa DOT Form 7300002 – Project Development Certification)

- **Latest** Date to Deposit Warrant and Take Possession **February 17, 2025 (Monday)**

“Date when the payment of just compensation will be deposited with the county Sheriff. This date indicates when the contractor may have access to the parcel. This date shall be prior to the letting date.”
(Iowa DOT I.M. No. 3.710 – Project Development Certification Instructions – November 4, 2022)

Resolution No. 2024-94

RESOLUTION APPROVING THE AMENDED SERVICES AGREEMENT BETWEEN THE CITY OF NORTH LIBERTY AND SHIVE-HATTERY, INC. FOR THE NORTH LIBERTY ROAD TRAIL PROJECT

BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

WHEREAS, the City of North Liberty desires to construct approximately 1.25 miles of trail on the south side of Penn Street and on the south and west side of North Liberty Road from Penn Meadows Park to near Osage Lane including a pedestrian crossing for Red Fern Dog Park;

WHEREAS, Shive-Hattery, Inc. has presented an amended proposal for services relating to this project; and

NOW, THEREFORE, BE IT RESOLVED that the amended agreement presented by Shive-Hattery is approved for additional services relating to the North Liberty Road Trail Project as follows: Design and Bidding Phase \$18,000 Lump Sum; Construction and Audit Phase \$18,000 Hourly (estimated) are hereby approved as set forth therein.

BE IT FURTHER RESOLVED that the City Administrator is hereby authorized and ordered to execute the agreement with said engineering firm for the scope of work.

APPROVED AND ADOPTED this 27th day of August, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK



Parking Restrictions

Parking Restriction Map



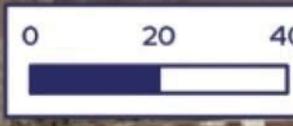
W Cherry St

E Cherry St

N Front St

No Parking

3 Spaces - Parking Limited to 60 Minutes 8:00 AM - 3:00 PM



Resolution No. 2024-93

**A RESOLUTION APPROVING PARKING CONTROL DEVICES IN
THE CITY OF NORTH LIBERTY, IOWA**

WHEREAS, Section 69.08 of the North Liberty Code of Ordinances authorizes the City Council to establish by resolution and cause to be placed parking control devices that prohibit or limit parking at designated locations in accordance with Chapter 69 of the City's Code; and

WHEREAS, the City Council has previously prohibited or limited parking throughout the City and has now reviewed the same.

BE IT THEREFORE NOW RESOLVED by the City Council of North Liberty, Iowa, that the City of North Liberty, Iowa, hereby establishes the placement of parking control devices to prohibit or limit parking for the City's street system as follows in the attached chart.

APPROVED AND ADOPTED this 27th day August, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

Street Name	Side of Street Parking is Prohibited	Parking Restriction
236th Street	North side to a point 140' west of the centerline of its intersection with Progress Street	No parking at any time
236th Street	South side between Progress Street and North Jones Boulevard	No parking at any time
238th Street	Both sides between Progress Street and North Jones Boulevard	No parking at any time
240th Street	Both sides	No parking at any time
Alderwood Road	West side	No parking at any time
Alexander Way	Both sides	No parking at any time
Ashley Court	South side from its east terminus to Highway 965/Ranshaw Way	No parking at any time
Berkshire Lane	North side from its east terminus to a point 330' west of the centerline of its intersection with Osage Lane Lane to its east terminus	No parking at any time
Birch Street	North side to a point 475' west of the centerline of its intersection with Front Street	No parking at any time
Birch Street	South side from Front Street to the easternmost South Stewart Street	No parking at any time
Brook Ridge Avenue	West side	No parking at any time
Centro Way	Both sides	No parking at any time
Cherry Street (East)	Both sides between Dubuque Street and Front Street except the three most western spots on the south side	Parking limited to 30 minutes between 8:00 a.m. to 3:00 p.m.
Cherry Street (West)	North side from a point 34' west of the centerline of its intersection with South Front Street to a point 103' west of the centerline of its intersection with South Front Street	Parking limited to 60 minutes between 8:00 a.m. to 3:00 p.m.
Cherry Street (West)	North side from a point 103' west of the centerline of its intersection with South Front Street west 110'	No parking at any time
Cherry Street (West)	North side from a point 190' east of the centerline of its intersections with North Main Street west 100'	Parking limited to Fire Department personnel only
Cherry Street (West)	South side from Front Street to CRANDIC railroad crossing	No parking at any time
Cherry Street (West)	Both sides from the CRANDIC railroad crossing to Highway 965/Ranshaw Way	No parking at any time
Cherry Street (West)	South side from Highway 965/Ranshaw Way to its westerly termination	No parking at any time
Clark Avenue	West side	No parking at any time
Commercial Drive	Both sides	No parking at any time
Community Drive	West and north sides (street curves) west of Highway 965/Ranshaw Way except east side to a point 225' south of the centerline of its intersection with Penn Street	No parking at any time
Community Drive	West and north sides (street curves) east of Highway 965/Ranshaw Way	No parking at any time
Cook Circle	West side	No parking at any time
Cypress Ridge	West side	No parking at any time
Deerfield Drive West	North side	No parking at any time
Denison Avenue	North side	No parking at any time
Devmont Court	South side	No parking at any time
Diamond Boulevard	North and South side (street curves)	No parking at any time
Dickinson Drive	North side from Dubuque Street east to its intersection with Whitman Avenue	No parking at any time
Dubuque Street	Both sides except west side to a point 230' south of its intersection with Main Street	No parking at any time
Eisenhower Boulevard	West and south sides (street curves)	No parking at any time
Elm Grove Avenue	North side	No parking at any time

Street Name	Side of Street Parking is Prohibited	Parking Restriction
Elm Ridge Court	North, west and south sides adjacent to odd-numbered addresses (street curves)	No parking at any time
Elm Ridge Drive	East side	No parking at any time
Emily Street	East side	No parking at any time
Forevergreen Road	Both sides	No parking at any time
Foundry Lane	South side	No parking at any time
Front Street	Both sides	No parking at any time
Hackberry Street	North side	No parking at any time
Hackberry Street	South side to a point 320' west the centerline of its intersection with Juniper Court	No parking at any time
Harlen Street	North side	No parking at any time
Harrison Street	West side	No parking at any time
Hawkeye Drive	Both sides	No parking at any time
Hawkeye Drive	Both sides between Spartan Drive and Highway 965/Ranshaw Way	No parking at any time
Hawthorne Place	West and south sides (street curves)	No parking at any time
Hayes Lane	Both sides	No parking at any time
Heartland Way	Both sides	No parking at any time
Hedgwood Circle	West side	No parking at any time
Heritage Drive	North and East side of 10 – 100 block (street curves) South and East side of 100 – 200 block (street curves)	Parking limited to 6:00 a.m. to 6:00 p.m. on even-numbered days
Heritage Drive	South and West side of 10 – 100 block (street curves) North and West side of 100 – 200 block (street curves)	Parking limited to 6:00 a.m. to 6:00 p.m. on odd-numbered days
Heritage Place	North side	Parking limited to 6:00 a.m. to 6:00 p.m. on even-numbered days
Heritage Place	South side	Parking limited to 6:00 a.m. to 6:00 p.m. on odd-numbered days
Herky Street	West side	No parking at any time
Hickory Street (East)	West, north and east side adjacent to Lots 6, 39-45, 38 less the north 80' thereof & 31-34 Beaver Creek 1st Addition (street curves)	No parking at any time
Hickory Street (East)	West and south side adjacent to Lot 29 Beaver Creek 1st Addition (street curves)	No parking at any time
Highway 965/Ranshaw Way	Both sides	No parking at any time
Hodge Street	East side	No parking at any time
Jefferson Street (East)	South side	No parking at any time
Jessie Street	West side and anywhere on the two extensions on the east side and west side of Jessie Street	No parking at any time
Jonathan Street	West side	No parking at any time
Jones Boulevard	Both sides between Forevergreen Road and 240 th Street	No parking at any time
Jones Boulevard	East side from Eight Point Trail to its north terminus	No parking at any time
Julia Drive	West side	No parking at any time
Juniper Court	Both sides from Hackberry Street to Juniper Street	No parking at any time
Juniper Court	East, north and west side (street curves) from both intersections with Juniper Street	No parking at any time
Juniper Street	North side to a point 228' west the centerline of its intersection with Dubuque Street west	No parking at any time
Juniper Street	South side	No parking at any time
Kansas Avenue	Both sides	No parking at any time

Street Name	Side of Street Parking is Prohibited	Parking Restriction
Liberty Way	East side north of Penn Street	No parking at any time
Liberty Way	West and north side (street curves) between Penn Street and Jones Boulevard except east and south side to a point 300' south of the centerline of its intersection with West Penn Street	No parking at any time
Lincoln Drive	South side from Cameron Way to its terminus	No parking at any time
Lining Lane	Both sides	No parking at any time
Linden Lane	East side	No parking at any time
Lions Drive	Both sides	No parking at any time
Madison Avenue	North and west side (street curves)	No parking at any time
Main Street	West side	No parking at any time
Maple Street	North side	No parking at any time
Mayer Street	West side	No parking at any time
Molly Drive	East side	No parking at any time
Morrison Street	West side	No parking at any time
North Stewart Street	East side to a point 300' south of the centerline of its intersection with Penn Street	No parking at any time
Oak Terrace Avenue	East and north sides (street curves)	No parking at any time
Ogden Lane	North side	No parking at any time
Osage Lane	East and north sides (street curves)	No parking at any time
Parkview Court	Both sides to a point 100' south of the centerline of its intersection with Zeller Street	No parking at any time
Parkview Court	East side beginning at a point 1,185' south of the centerline of its intersection with Zeller Street to a point 55' south of the beginning intersection of Zeller Street	No parking at any time
Parker Court	North side	No parking at any time
Penn Court	Both sides on both the North and West parts of the street	No parking at any time
Penn Street	Both sides	No parking at any time
Pheasant Lane	South side from Scales Bend Road to Highway 965/Ranshaw Way	No parking at any time
Prairie Ridge Road	North and east side (street curves)	No parking at any time
Prairie Ridge Road	South side to a point 200' west the centerline of its intersection with Sugar Creek Lane	No parking at any time
Priscilla Court	South side	No parking at any time
Progress Street	Both sides	No parking at any time
Rachael Street	West side from its intersection with Blue Sky Drive to its southern terminus	No parking at any time
Redbud Circle	East side	No parking at any time
River Bend Lane	West side	No parking at any time
Ruth Avenue	West side	No parking at any time
Salm Drive	North and west side from North Liberty Road to Ogden Lane (street curves)	No parking at any time
Sara Court	South and west side	No parking at any time
Scarlet Oak Circle	West side	No parking at any time
Silver Maple Trail	South side from its eastern terminus to Cypress Ridge	No parking at any time
Stoner Court	Both sides	No parking at any time
Sugar Creek Lane	Both sides from Zeller Street to Fairview Lane except the east side between Westwood Drive and Fairview Lane	No parking at any time
Suttner Drive	North side	No parking at any time
Tower Drive	North side	No parking at any time
Tupelo Drive	West side	No parking at any time
Vandello Circle	North side between Lots 33 and 37 Creekside Subdivision – Part Four	No parking at any time
Vandello Drive	North side	No parking at any time
Vandello Drive	South side between Front Street and Cook Street and to a point 60' from its intersection	No parking at any time

Street Name	Side of Street Parking is Prohibited	Parking Restriction
	with Sadler Drive	
Weston Street (East)	North side	No parking at any time
Westwood Drive	Both sides	No parking at any time
Winterberry Lane	West side	No parking at any time
Zeller Court	Both sides	No parking at any time
Zeller Street (East)	Both sides between Dubuque Street and Front Street	No parking at any time
Zeller Street (West)	Both sides between Front Street and Highway 965/Ranshaw Way	No parking at any time
Zeller Street (West)	North side between Highway 965/Ranshaw Way to its west terminus	Parking limited to 6:00 a.m. to 6:00 p.m. on even-numbered days
Zeller Street (West)	South side between Highway 965/Ranshaw Way to its west terminus	Parking limited to 6:00 a.m. to 6:00 p.m. on odd-numbered days



Sewer Ordinance

ORDINANCE NO. 2024-07

AN ORDINANCE AMENDING CHAPTER 97 OF THE NORTH LIBERTY CODE OF ORDINANCES CONCERNING PROHIBITED DISCHARGES INTO PUBLIC SEWERS

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

SECTION 1. AMENDMENT OF PUBLIC SEWER ORDINANCE. Chapter 97.03 of the North Liberty Code of Ordinances is amended to read as follows:

97.03 PROHIBITED DISCHARGES.

No person shall discharge or cause to be discharged any of the following described waters or wastes to any public sewers:

1. Flammable or Explosive Material. Any gasoline, benzene, naphtha, fuel oil, ~~paint thinner~~ or other flammable or explosive liquid, solid, or gas.
2. Toxic or Poisonous Materials. Any waters or wastes containing toxic or poisonous solids, liquids or gases in sufficient quantity, either singly or by interaction with other wastes, to injure or interfere with any sewage treatment process, constitute a hazard to humans or animals, create a public nuisance, or create any hazard in the receiving waters of the sewage treatment plant, including but not limited to cyanides in excess of two (2) milligrams per liter as CN in the wastes as discharged to the public sewer.
3. Corrosive Wastes. Any waters or wastes having a pH lower than 5.5 or having any other corrosive property capable of causing damage or hazard to structures, equipment, and personnel of the sewage works.
4. Solid or Viscous Substances. Solid or viscous substances in quantities or of such size capable of causing obstruction to the flow in sewers, or other interference with the proper operation of the sewage works such as, but not limited to, ashes, cinders, sand, mud, straw, shavings, metal, glass, rags, feathers, tar, plastics, wood, unground garbage, whole blood, paunch manure, hair and fleshings, entrails and paper dishes, cups, milk containers, etc., either whole or ground by garbage grinders.
5. ~~Excessive B.O.D., Solids or Flow.~~ Any waters or wastes having (a) a five-day biochemical oxygen demand greater than ~~213 parts per million by weight~~300 milligrams per liter (mg/L), or (b) containing more than ~~300 mg/L~~235 parts per million by weight of suspended solids, or (c) ~~having an ammonia nitrogen level greater than 30 mg/l,~~ or (d) ~~having a chemical oxygen demand (COD) level~~

greater than 300 mg/l, or (e) total organic carbon (TOC) level greater than 140 mg/l or (f) total kjeldahl nitrogen (TKN) level greater than 30 mg/l, or (g) total fats, /oil and grease (FOG) level greater than 100 mg/l, or (h) having an average daily flow greater than two percent of the average sewage flow of the City, shall be subject to the review of the Superintendent. Where necessary in the opinion of the Superintendent, the owner shall provide, at the owner's expense, such preliminary treatment as may be necessary to (a) reduce the biochemical oxygen demand to ~~300 mg/L~~ 213 parts per million by weight, or (b) reduce the suspended solids to ~~300 mg/L~~ 235 parts per million by weight, or (c) ~~reduce the ammonia nitrogen level to 30 mg/l,~~ (d) ~~reduce the COD level to 300 mg/l,~~ (e) ~~or reduce the TOC level to 140 mg/l,~~ or (f) ~~reduce the TKN level to 30 mg/l,~~ or (g) ~~reduce total FOG to 100 mg/l,~~ or (h) control the quantities and rates of discharge of such waters or wastes. Plans, specifications, and any other pertinent information relating to proposed preliminary treatment facilities shall be submitted for the approval of the Superintendent and Building Official, and no construction of such facilities shall be commenced until said approvals are obtained in writing.

5.6. Any pollutant, including oxygen-demanding pollutants, released in a discharge at a flow rate and/or pollutant concentration which will cause interference with the operation of the wastewater treatment works or collection system.

SECTION 2. REPEALER. All Ordinances and parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 3. SCRIVENER'S ERROR. The correction of typographical errors which do not affect the intent of the ordinance may be authorized by the City Clerk or the Clerk's designee without further public hearing.

SECTION 4. SEVERABILITY. 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 5. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

First reading on _____, 2024.

Second reading on _____, 2024.

Third and final reading on _____, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

I certify that the forgoing was published as Ordinance No. _____ in the Cedar Rapids Gazette on the ____ day of _____, 2024

TRACEY MULCAHEY, CITY CLERK

ORDINANCE NO. 2024-07

**AN ORDINANCE AMENDING CHAPTER 97 OF THE NORTH LIBERTY
CODE OF ORDINANCES CONCERNING PROHIBITED DISCHARGES
INTO PUBLIC SEWERS**

BE IT ORDAINED BY THE CITY COUNCIL OF THE CITY OF NORTH LIBERTY, IOWA:

SECTION 1. AMENDMENT OF PUBLIC SEWER ORDINANCE. Chapter 97.03 of the North Liberty Code of Ordinances is amended to read as follows:

97.03 PROHIBITED DISCHARGES.

No person shall discharge or cause to be discharged any of the following described waters or wastes to any public sewers:

1. Flammable or Explosive Material. Any gasoline, benzene, naphtha, fuel oil, paint thinner or other flammable or explosive liquid, solid, or gas.
2. Toxic or Poisonous Materials. Any waters or wastes containing toxic or poisonous solids, liquids or gases in sufficient quantity, either singly or by interaction with other wastes, to injure or interfere with any sewage treatment process, constitute a hazard to humans or animals, create a public nuisance, or create any hazard in the receiving waters of the sewage treatment plant, including but not limited to cyanides in excess of two (2) milligrams per liter as CN in the wastes as discharged to the public sewer.
3. Corrosive Wastes. Any waters or wastes having a pH lower than 5.5 or having any other corrosive property capable of causing damage or hazard to structures, equipment, and personnel of the sewage works.
4. Solid or Viscous Substances. Solid or viscous substances in quantities or of such size capable of causing obstruction to the flow in sewers, or other interference with the proper operation of the sewage works such as, but not limited to, ashes, cinders, sand, mud, straw, shavings, metal, glass, rags, feathers, tar, plastics, wood, unground garbage, whole blood, paunch manure, hair and fleshings, entrails and paper dishes, cups, milk containers, etc., either whole or ground by garbage grinders.
5. Excessive B.O.D., Solids or Flow. Any waters or wastes having (a) a five-day biochemical oxygen demand greater than 300 milligrams per liter (mg/L), or (b) containing more than 300 mg/L of suspended solids, or (c) having an average daily flow greater than two percent of the average sewage flow of the City, shall be subject to the review of the Superintendent. Where necessary in the opinion of

the Superintendent, the owner shall provide, at the owner's expense, such preliminary treatment as may be necessary to (a) reduce the biochemical oxygen demand to 300 mg/L, or (b) reduce the suspended solids to 300 mg/L, or (c) control the quantities and rates of discharge of such waters or wastes. Plans, specifications, and any other pertinent information relating to proposed preliminary treatment facilities shall be submitted for the approval of the Superintendent and Building Official, and no construction of such facilities shall be commenced until said approvals are obtained in writing.

6. Any pollutant, including oxygen-demanding pollutants, released in a discharge at a flow rate and/or pollutant concentration which will cause interference with the operation of the wastewater treatment works or collection system.

SECTION 2. REPEALER. All Ordinances and parts of ordinances in conflict with the provisions of this Ordinance are hereby repealed.

SECTION 3. SCRIVENER'S ERROR. The correction of typographical errors which do not affect the intent of the ordinance may be authorized by the City Clerk or the Clerk's designee without further public hearing.

SECTION 4. SEVERABILITY. 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 5. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

First reading on August 13, 2024.

Second reading on _____, 2024.

Third and final reading on _____, 2024.

CITY OF NORTH LIBERTY:

CHRIS HOFFMAN, MAYOR

ATTEST:

I, Tracey Mulcahey, City Clerk of the City of North Liberty, hereby certify that at a meeting of the City Council of said City, held on the above date, among other proceedings, the above was adopted.

TRACEY MULCAHEY, CITY CLERK

I certify that the forgoing was published as Ordinance No. _____ in the Cedar Rapids Gazette on the ____ day of _____, 2024

TRACEY MULCAHEY, CITY CLERK



Additional Information



To North Liberty Mayor and City Council Members
CC Ryan Heiar, City Administrator
From Brian Platz, Fire Chief
Date August 22, 2024
Re Fire Department Report to Council – August 2024

I wanted to use most this month's report to update the council on the status of the training facility at the public works campus. The third story now includes a balcony, and a parapet wall has been installed on the roof around the front of the building. The only remaining work to be done is painting the exterior along with signage. This will ensure that people driving down Golfview will see it as a training facility and not just a bunch of stacked storage containers. Especially when fire department personnel are using it, which is almost daily.

The actual build out was lengthy and several steps were done by fire department members as well as our public works personnel. We were fortunate to use equipment and personnel from the Streets Department, Water Department, Parks Department, and the Wastewater Department. The public works staff that assisted were always willing to lend a hand and did so in a very positive way. Our entire city staff is team centric and pitches in when assistance is needed. We also thank them for their patience as our area was not always tidy during the various phases of construction. The North Liberty Firefighters Foundation has also been an instrumental partner in getting us to this point and we look forward to future collaboration with this group. As we work to finish the project, we continue to discuss the need for additional props and adjuncts to heighten our training.

As we neared the finish line of this project, an opportunity to host a hands-on training class for surrounding fire departments came our way. On August 10th and 11th, ten area fire departments came to our facility to learn from a nationally recognized instructor from Aurora, Illinois. The class focused on water use, hose deployment, and hose handling. Captain Humston reported that the resounding message we received was that our training facility was amazing. Although it's still relatively new, we are starting to witness its real-world impact. Our fire ground actions are much more refined and efficient. Because of these facilities, we've become a department that takes pride in its approach to training. Capt. Humston is now working on hosting a class in the spring and fall of 2025. We are currently finalizing a national trainer for an additional engine company operations course in April. More on that next year...

Lastly, I'd like to set up a time in late September or early October to host city council members for a tour at the training facility. I'll coordinate this through the city administrator's office. Please be on the lookout for that information next month. I've added a few pictures from our recent training.



