

City of Mt. Vernon, Iowa

Meeting:	Mt. Vernon City Council Meeting
Place:	Mt. Vernon City Hall, 213 1st Street NW, Mt. Vernon, Iowa 52314
Date/Time:	April 21, 2025 – 6:30 PM
Web Page:	www.cityofmtvernon-ia.gov
Posted:	April 18, 2025

Mayor:	Tom Wieseler	City Administrator:	Chris Nosbisch
Mayor Pro-Tem:	Scott Rose	City Attorney:	Holly Corkery
Councilperson:	Stephanie West	Asst. City Administrator:	Lori Boren
Councilperson:	Craig Engel	Finance Dir/City Clerk:	Marsha Dewell
Councilperson:	Mark Andresen	Chief of Police:	Doug Shannon
Councilperson:	Paul Tuerler		

For those individuals that are unable to attend or still do not feel comfortable with in-person meetings, the City is providing a Zoom option. For those planning to attend via Zoom, please use the following information:

You will be prompted for the following information:

1. Telephone #: 1-312-626-6799
2. Meeting ID: 827 3875 9224
3. Password: 170855

Should you need assistance to access the meeting, please contact Chris at 319-359-8613.

A. Call to Order

B. Agenda Additions/Agenda Approval

C. Communications:

1. Unscheduled
2. Oath of Office – Part Time Police Officer Kevin Steele

If you wish to address the City Council on subjects pertaining to today's meeting agenda, please wait until that item on the agenda is reached. If you wish to address the City Council on an item **not** on the agenda, please approach the microphone and give your name and address for the public record before discussing your item. Each individual will be granted no more than five (5) minutes.

D. Consent Agenda

Note: These are routine items and will be enacted by one motion without separate discussion unless a Council Member requests separate consideration.

1. Approval of City Council Minutes – April 7, 2025, Regular Council Meeting
2. Approval of City Council Minutes – April 7, 2025, FY2025-2026 Property Tax Levy

E. Public Hearing

1. Public Hearing for the Consideration of the City of Mount Vernon Fiscal Year 2025-2026 Proposed Annual Budget
 - i. Close public hearing – Proceed to G-1

F. Ordinance Approval/Amendment

1. None

G. Resolutions for Approval

1. Resolution #4-21-2025A: Approving the City of Mount Vernon Fiscal Year 2025-2026 Annual Budget (see budget power point presentation)

H. Mayoral Proclamation

1. None

I. Old Business

1. None

J. Motions for Approval

1. Consideration of Claims List – Motion to Approve
2. Discussion and Consideration of Pay Application #3 – 2024 Sanitary Sewer Improvements – Council Action as Needed
3. Discussion and Consideration of Pay Application #6 – 2024 Pool Renovations – Council Action as Needed
4. Discussion and Consideration of JEO Consulting Group Invoice #160285 – Uptown Streetscape Plan – Council Action as Needed
5. Discussion and Consideration of Picnic Table Purchase – 2024 Pool Renovations – Council Action as Needed
6. Discussion and Consideration of Lounge Chair Purchase – 2024 Pool Renovations – Council Action as Needed
7. Discussion and Consideration of Gronewold, Bell, Kyhnn and Co. PC Proposal for Audit Services – Council Action as Needed
8. Discussion and Consideration of Bradley L. Hauge, CPA Proposal for Accounting Services – Council Action as Needed

K. Reports to be Received/Filed

1. Mt. Vernon/Lisbon Police Report
2. Mt. Vernon Public Works Report
3. Mt. Vernon parks and Rec Report
4. Cole Library Report

L. Discussion Items (No Action)

1. None

M. Reports of Mayor/Council/Administrator

1. Mayor's Report
2. Council Reports
3. Committee Reports
4. City Administrator's Report

N. Adjournment

Pursuant to §21.4(2) of the Code of Iowa, the City has the right to amend this agenda up until 24 hours before the posted meeting time.

If anyone with a disability would like to attend the meeting, please call City Hall at 895-8742 to arrange for accommodations.

D. Consent Agenda

The Mount Vernon City Council met April 7, 2025, at City Hall, 213 1st Street NW, Mount Vernon, IA. A Zoom option was available. The following Council members were present: Tuerler, Rose and West (via Zoom). Absent: Andresen and Engel.

Call to Order. At 6:30 p.m. Mayor Thomas M. Wieseler called the meeting to order.

Agenda Additions/Agenda Approval. Motion made by Rose, seconded by Tuerler to approve the Agenda. Motion carries. Andresen and Engel absent.

Consent Agenda. Motion made by Rose, seconded by West to approve the Consent Agenda. Motion carries. Andresen and Engel absent.

Approval of City Council Minutes – March 17, 2025 Regular Council Meeting

Approval of Liquor License – Casey's General Store #1599

Approval of Liquor License – Chameleon's Pub and Grub

Resolutions for Approval

Resolution #4-7-2025A: Approving Budget Amendment #1 to the FY 2025 City of Mount Vernon Budget. The budget amendment gives the appearance of significant overspending this fiscal year. This is due to the time discrepancy between the receipt of bond proceeds and when the capital projects for those bonds are spent. Budgeted expenses increased due to timing of capital project expenditures, developer agreement payments and overall rising costs. Motion made by Rose, seconded by Tuerler to approve Resolution #4-7-2025A. Roll call all yes. Andresen and Engel absent. Resolution passes.

Resolution #4-7-2025B: Fixing Date for a Meeting on the Proposition to Authorize a Loan Agreement and the Issuance of Notes to Evidence the Obligations of the City Thereunder (\$500,000). This resolution will establish a public hearing on May 5, 2025 for the issuance of general obligation bonds in the amount of \$500,000. The borrowing will be used to complete the electric work necessary to facilitate the Uptown Lighting Improvements. Motion made by Tuerler, seconded by Rose to approve Resolution #4-7-2025B. Roll call all yes. Andresen and Engel absent. Resolution passes.

Resolution #4-7-2025C: Fixing Date for a Meeting on the Proposition to Authorize a Loan Agreement and the Issuance of Notes to Evidence the Obligations of the City Thereunder (\$2,250,000). This resolution will establish a public hearing on May 5, 2025 for the issuance of general obligation bonds in the amount of \$2,250,000. The borrowing will be used to complete the Rachel Street Improvements. Motion made by Tuerler, seconded by West to approve Resolution #4-7-2025C. Roll call all yes. Andresen and Engel absent. Resolution passes.

Resolution #4-7-2025D: Adopting the Linn County Multi-Jurisdictional Hazard Mitigation Plan 2025-2030. ECICOG, along with the Hazard Mitigation Planning Committee, has prepared the 2025-2030 Linn County Multi-Jurisdictional Hazard Mitigation Plan 2025-2030. The plan will be available at City Hall or the ECICOG website. Motion made by Rose, seconded by Tuerler to approve Resolution #4-7-2025D. Roll call all yes. Andresen and Engel absent. Resolution passes.

Mayoral Proclamation

Proclamation Recognizing Friday, April 25, 2025, as Arbor Day in the City of Mount Vernon, Iowa.

Motions for Approval

Consideration of Claims List – Motion to Approve. Motion made by Tuerler, seconded by West to approve the Claims List. Motion carries. Andresen and Engel absent.

PAYROLL	CLAIMS	223,524.62
REPUBLIC SERVICES #897	GB,RECYL-SW RESIDENTIAL	24,854.03
CORNELL COLLEGE	USAGE CORRECTION-WAT,SEW	17,949.52
FERGUSON WATERWORKS	SUPPLIES-REMOTE METER PROJECT	16,614.49
MOTOROLA SOLUTIONS INC	BODY CAMERAS-PD	13,755.00
ALLIANT ENERGY	ENERGY USAGE-SEW	6,368.50
US BANK	CREDIT CARD PURCHASES-ALL DEPTS	6,214.34
VEENSTRA & KIMM INC	INTELLISTREETS LIGHTING IMPROV	5,642.44
TOTAL TREE CARE OF IOWA CITY	SANI SEWER TREE REMOVAL	5,500.00
ALLIANT ENERGY	ENERGY USAGE-ST LIGHTS	5,065.25
IOWA SOLUTIONS INC	COMPUTER EQUIP-LBC	5,011.83
ALLIANT ENERGY	ENERGY USAGE-WAT	4,432.43
CARRICO AQUATIC RESOURCES INC	CHEMICALS-POOL	4,375.00
OPN ARCHITECTS	EARLY CHILDHOOD CENTER STUDY	4,303.61
IOWA ASSOC OF MUNICIPAL UTILITIES	SGEI MEMBERSHIP-PW	4,206.66
MOUNT VERNON ACE HARDWARE	SUPPLIES-ALL DEPTS	4,139.22
IRON LEAF PRESS	CHALK-P&REC	4,085.00
ALLIANT ENERGY	ENERGY USAGE-LBC	3,550.32
IOWA SOLUTIONS INC	COMPUTER EQUIP-ALL DEPTS	3,533.45
TREASURER STATE OF IOWA	SALES TAX	3,128.13
VEENSTRA & KIMM INC	PW STORAGE BLDGS	2,805.00
VEENSTRA & KIMM INC	2024 SANITARY SEWER REHAB	2,511.00
LINN CO-OP OIL CO	FUEL-PW	2,408.01
TREASURER STATE OF IOWA	WET TAX	2,222.95
EMPLOYEE BENEFIT SYSTEMS	INSURANCE CLAIMS-ALL DEPTS	2,155.71
BARNYARD SCREEN PRINTER LLC	TSHIRTS-P&REC	2,061.00
VEENSTRA & KIMM INC	HWY 1 RECONSTRUCTION	1,996.00
VERMEER SALES & SERVICE INC	CHIPPER SERVICE-SW	1,893.32
VEENSTRA & KIMM INC	PW LIFT STATION	1,852.50
KONE INC	ELEVATOR MAINT-LBC	1,803.96
MENARDS	ELECTRICAL SUPPLIES-PW FACILITIES	1,794.43
RED LION RENEWABLES	SOLAR ELECTRIC-P&A,PD,LBC	1,736.45
ALLIANT ENERGY	ENERGY USAGE-RUT,WAT,SEW	1,684.92
VEENSTRA & KIMM INC	DAVIS PARK IMPROVEMENTS	1,667.50
LISBON, CITY OF	AMB DIRECTOR CONTRACTED SALARY	1,643.49
VEENSTRA & KIMM INC	RACHEL STREET PREL DESIGN	1,453.00
VEENSTRA & KIMM INC	NPDES PERMIT RENEWAL	1,309.00
IOWA SOLUTIONS INC	MAINTHLY MAINT-ALL DEPTS	1,285.00
STUDENT PUBLICATIONS INC	ADS/PUBLICATIONS-ALL DEPTS	1,259.22
MOTOROLA SOLUTIONS INC	SOFTWARE-PD	1,212.16
LYNCH DALLAS PC	LEGAL FEES-P&A	1,165.70
EMPLOYEE BENEFIT SYSTEMS	INSURANCE CLAIMS-ALL DEPTS	1,128.78
MOTOROLA SOLUTIONS INC	VIDEO CLOUD STORAGE-PD	1,118.75
RED LION RENEWABLES	SOLAR ELECTRIC-P&A,PD,LBC	1,081.62
BRADLEY HAUGE CPA	PROFESSIONAL SERVICES-ALL DEPTS	1,080.00
W.S. DARLEY & CO.	EQUIP MAINT-FD	1,078.69
ALLIANT ENERGY	ENERGY USAGE-FD	1,049.65

IOWA SOLUTIONS INC	MONTHLY MAINT-PD	995.00
ALLIANT ENERGY	ENERGY USAGE-PD	950.76
CATERPILLAR FINANCIAL SERVICES	GENERATOR-PD	949.39
IOWA SOLUTIONS INC	COMPUTER MAINT-PD	932.96
NIGHT SHIFT LLC	CLEANING SERVICE-CITY HALL	931.27
NIGHT SHIFT LLC	CLEANING SERVICE-PD	893.88
HAWKINS INC	CHEMICALS-WAT	851.00
DE NOVO MARKETING	WEBSITE/HUBSPOT SUPPORT-ALL DEPTS	825.00
VEENSTRA & KIMM INC	NPDES COMPLIANCE	748.00
ALLIANT ENERGY	ENERGY USAGE-CITY HALL	741.81
POSTMASTER	UTIL BILL POSTAGE-WAT,SEW,SW	637.11
VEENSTRA & KIMM INC	4TH ST NW RECONSTRUCTION	605.00
AMAZON CAPITAL SERVICES	SUPPLIES-LBC	603.39
MOUNT VERNON BANK & TRUST CO	ACH RETURN-WAT,SEW,SW	547.28
VEENSTRA & KIMM INC	CITY ENGINEERING GENERAL	539.10
STAPLES INC	SUPPLIES-ALL DEPTS	531.60
KIRBY BUILT LLC	INFO CENTER SUPPLIES-P&REC	505.12
THOMAS M WIESELER	MILEAGE/TRAINING/BEE CITY-P&A	494.50
MECHANICSVILLE TELEPHONE	PHONE/INTERNET-LBC	447.07
MEDIACOM	PHONE/INTERNET-CITY HALL	435.68
CLAREYS SAFETY EQUIPMENT	EQUIP MAINT-FD	413.20
AMANDA HAMER	INSTRUCTOR-LBC	400.00
JACOB SEE	CELL PHONE STIPEND/UNIFORMS-PW	389.99
VERMEER SALES & SERVICE INC	CHIPPER MAINT-SW	380.45
MECHANICSVILLE TELEPHONE	PHONE/INTERNET-PD	378.62
SPEER FINANCIAL INC	TIF REPORTING-P&A	375.00
MEDIACOM	PHONE/INTERNET-SEW	350.44
AMAZON CAPITAL SERVICES	SUPPLIES-P&REC	342.50
VEENSTRA & KIMM INC	LBC GENERATOR	334.50
ALLIANT ENERGY	ENERGY USAGE-P&REC	331.50
KONICA MINOLTA	MAINT PLAN/COPIES-P&A	331.02
DE NOVO MARKETING	WEBSITE SUPPORT-LBC	325.00
STUDENT PUBLICATIONS INC	ADS/PUBLICATIONS-LBC	325.00
CARQUEST OF LISBON	VEHICLE/EQUIP MAINT-ALL DEPTS	323.97
MEDIACOM	PHONE/INTERNET-PW	322.76
MENARDS	SUPPLIES-PW	318.13
MEDIACOM	PHONE/INTERNET-PW	315.81
AHLERS & COONEY P.C.	LEGAL FEES-P&A	315.00
MEDIACOM	PHONE/INTERNET-FD	304.19
CITY LAUNDERING CO	SERVICES-LBC	303.54
DIAMOND DOCTORS OF IOWA LLC	EQUIP REPAIR-P&REC	300.00
GABRIELLE MOEHLMAN	SERVICES-LBC,P&REC,POOL	280.00
VEENSTRA & KIMM INC	2024 SANITARY SEWER REHAB	280.00
CITY LAUNDERING CO	SERVICES-CITY HALL	275.22
CENTRAL IOWA DISTRIBUTING	SUPPLIES-LBC	251.00
FROSTED HOMEMADE CUPCAKES	MARKETING-LBC	250.00
DANIEL DAUBS	MEAL STIPEND-PD	225.00
STUDENT PUBLICATIONS INC	ADS/PUBLICATIONS-PD	214.23
VEENSTRA & KIMM INC	GLENN STREET EXTENSION	208.70
KONICA MINOLTA	MAINT PLAN/COPIES-PD	205.31
JASON BLINKS	FITNESS MEMBERSHIP-PD,FD	200.00
RC TECH	CAMERA SERVICE-SW	186.50
ROUNABOUT REPAIR SHOP LLC	VEHICLE MAINT-PD	180.24
VEENSTRA & KIMM INC	4TH ST NW RECONSTRUCTION	180.00

ALLIANT ENERGY	ENERGY USAGE-RUT,WAT,SEW,SW	171.87
US CELLULAR	PHONE/INTERNET-P&REC,WAT,SEW	169.84
PITNEY BOWES	METER LEASE-ALL DEPTS	165.33
AMERICAN RED CROSS	TRAINING-LBC	160.00
HAWKEYE COMMUNICATIONS INC	FIRE SYSTEM MONITORING-PD	147.00
TECH SOLUTIONS	FIRE ALARM MONITORING-LBC	136.35
ALLIANT ENERGY	ENERGY USAGE-SIRENS	132.06
ALLIANT ENERGY	ENERGY USAGE-POOL	131.24
KONICA MINOLTA	MAINT PLAN/COPIES-LBC	130.38
AIRGAS INC	CYLINDER RENTAL-PW	126.92
KONICA MINOLTA	MAINT PLAN/COPIES-LBC	124.17
MOUNT VERNON BANK & TRUST CO	ACH RETURN-WAT,SEW,SW	113.25
CENTRAL IOWA DISTRIBUTING	SUPPLIES-PD	110.00
BANKCARD 8076	REFUNDS-P&REC	109.00
MECHANICSVILLE TELEPHONE	PHONE/INTERNET-POOL	108.77
STUDENT PUBLICATIONS INC	ADS/PUBLICATIONS-P&REC	107.73
HDC PRINTED PRODUCTS	STAMPS-ALL DEPTS	105.10
MIDWEST WHEEL CO	VEHICLE MAINT-FD	104.44
GARY'S FOODS	SUPPLIES-ALL DEPTS	101.46
FIRE SERVICE TRAINING BUREAU	TRAINING-FD	100.00
BREEDLOVE SPORTING GOODS	EQUIPMENT-LBC	96.00
VESTIS	RUGS,SERVICES-FD	88.20
ALLIANT ENERGY	ENERGY USAGE-RUT,P&A,WAT,SEW	84.68
LANGUAGE LINE SERVICES	INTERPRETATION SERVICES-PD	84.00
PROFESSIONAL WINDOW CLEANING	WINDOW CLEANING-PD,CITY HALL	80.00
CHRISTOPHER BROWN	CLEANING SERVICES-FD	78.75
SUE RIPKE	UNIFORMS-ALL DEPTS	74.94
TERMINIX PRESTO-X	PEST CONTROL-FD	73.81
ST LUKE'S WORK WELL SOLUTIONS	DRUG TESTING-ALL DEPTS	70.00
TERMINIX PRESTO-X	PEST CONTROL-PD	68.20
TERMINIX PRESTO-X	PEST CONTROL-CITY HALL	63.80
LYNCH FORD-LYNCH CHEVROLET	VEHICLE MAINT-PD	63.68
LINN COUNTY TREASURER	STONEBROOK 7,PH 2- OUTLOT A&B	56.30
BANACOM SIGNS & MORE	SILVERADO OUTFITTING-FD LEVY	56.25
TERMINIX PRESTO-X	PEST CONTROL-VC	55.00
TEMP VENDOR	TOBACCO COMPLIANCE-PD	50.00
AMAZON CAPITAL SERVICES	SUPPLIES-P&REC	48.74
CENTRAL IOWA DISTRIBUTING	SUPPLIES-CITY HALL	47.00
BANKCARD 8076	REFUND-P&REC	45.00
CR LC SOLID WASTE AGENCY	WASTE DISPOSAL	45.00
JULIA KARKOW	REFUND-P&REC	45.00
MELISSA DEAN	REFUND-P&REC	45.00
KIECKS	UNIFORMS-FD	43.95
MENARDS	SUPPLIES-RUT	42.99
UNITYPOINT CLINIC-OCCUPATIONAL	DRUG TESTING-PW	42.00
AMAZON CAPITAL SERVICES	SUPPLIES-P&A	41.09
CENTRAL IOWA DISTRIBUTING	SUPPLIES-PW	35.00
IOWA ONE CALL	LOCATES-WAT,SEW	28.80
ALLIANT ENERGY	ENERGY USAGE-SW	28.09
MOUNT VERNON ACE HARDWARE	SUPPLIES-FD	24.15
ALLIANT ENERGY	ENERGY USAGE-CEM	21.17
BETH HLAS	INSTRUCTOR-LBC	20.00
CHARLOTTE MCDERMOTT	INSTRUCTOR-LBC	20.00
HETHER STAUFFACHER	INSTRUCTOR-LBC	20.00

TODD GEHRKE	POSTAGE-PD	18.55
AUTHNET GATEWAY BILLING	CREDIT CARD SERVICES-LBC	8.00
TOTAL		439,361.44

FUND EXPENSE TOTALS		
PAYROLL		223,524.62
GENERAL FUND		58,890.53
SOLID WASTE		31,869.54
SEWER FUND		25,188.12
WATER FUND		25,043.68
LBC		19,901.86
REMOTE READ METER PROJECT		15,550.19
ROAD USE TAX FUND		9,549.33
ARPA LINN COUNTY GRANT		8,291.00
LOST III UR & STREETScape		5,642.44
PW FACILITIES		5,252.52
LOST III COMM CENTER		4,303.61
2024 INFRASTRUCTURE		2,781.00
DAVIS PARK IMPROVEMENTS		1,667.50
RACHEL STREET/KWIK STAR		1,453.00
GLENN STREET/COTTONWOOD		208.70
STORM WATER FUND		187.55
CIP/FIRE DEPT/TAX LEVY		56.25
TOTAL		439,361.44

FY25 MARCH REVENUE		
GENERAL GOVERNMENT		424,269.10
PUBLIC WORKS		273,780.11
CULTURE-RECREATION		51,571.40
PUBLIC SAFETY		16,395.72
COMMUNITY & ECONOMIC DEV		3,326.58
TOTAL		769,342.91

Discussion and Consideration of Temporary Special Event Permit Application – Nitty Gritty Committee – Council Action as Needed. The Nitty Gritty Antiques festival that has typically taken place on 1st Street is being moved to the Elliott Park parking lot. The festival has seen a reduction in vendors since Covid and less space is needed for the event. Motion made by Tuerler, seconded by West to approve the permit application for the Nitty Gritty Antiques Festival. Motion carries. Andresen and Engel absent.

Discussion and Consideration of Appointing Officer Blinks to the Temporary Interim Police Chief Position commencing on July 1, 2025, and Running Through December 31, 2025 – Council Action as Needed. The Mayor has discussed the Police Chief hiring process with the MV/L Police Advisory Board and is recommending the appointment of Jason Blinks as Temporary Interim Police Chief from July 1, 2025 to December 31, 2025. Motion made by Tuerler, seconded by Rose to approve the appointment of Jason Blinks as Temporary Interim Police Chief. Motion carries. Andresen and Engel absent.

Discussion and Consideration of Approving the Engagement Letter with Ahlers Cooney Attorneys on the Proposed \$2,750,000 Bond Sale – Council Action as Needed. Staff is recommending the city hire Ahlers Cooney for the proposed \$2,750,000 general obligation debt issuance. The estimated fee for this borrowing is \$17,200.00. Motion made by Rose, seconded by Tuerler to approve the engagement letter with Ahlers Cooney Attorneys. Motion carries. Andresen and Engel absent.

Discussion and Consideration of Pay Application #7 – 2024 Pool Renovations – Council Action as Needed. Pay application #7 is in the amount of \$313,500. The various slides, diving boards, and play structures have been delivered to the site. Over 80% of the concrete deck is complete and the slide footings are being poured today. Motion made by Rose, seconded by West to approve Pay Application #7. Motion carries. Andresen and Engel absent.

Discussion and Consideration of OPN Architects Invoice #24426000-4 – LBC Childcare Study – Council Action as Needed. The Mount Vernon Early Childhood Center study is complete. This will be the second to last invoice for this project. Motion made by Tuerler, seconded by Rose to approve OPN invoice #24426000-4 in the amount of \$4,333.40. Motion carries. Andresen and Engel absent.

Discussion and Consideration of JEO Consulting Group #159456 – Uptown Streetscape Plan – Council Action as Needed. This invoice is in the amount of \$3,068.80. Motion made by Rose, seconded by Tuerler to approve Invoice #159456-Uptown Streetscape. Motion carries. Andresen and Engel absent.

Discussion and Consideration of JEO Consulting Group #158187 – Uptown Streetscape Plan – Council Action as Needed. This invoice is in the amount of \$20,501.00. Motion made by Tuerler, seconded by Rose to approve Invoice #158187-Uptown Streetscape. Motion carries. Andresen and Engel absent.

Discussion and Consideration of JMT Invoice 1-256362 – Historic Preservation Design Guidelines – Council Action as Needed. JMT is working to create the updated historic preservation design guidelines for the City of Mount Vernon. The invoice is in the amount of \$4,193.23. Motion made by Tuerler, seconded by West to approve JMT Invoice 1-256362. Motion carries. Andresen and Engel absent.

Discussion and Consideration of Fire Department Training Apparatus Construction on the Bryant Road Public Works Site – Council Action as Needed. Fire Department personnel have been working with the PW department to locate an area of the Bryant Rd PW site to construct a training facility. Two shipping containers and a building will be placed at the site; the shipping containers will be used for burns and clean trainings and the building will house training props, equipment and serve as a shelter and training area. Total estimated cost for the facilities is \$140,635.00. Funding sources that will be used for the project are: Mount Vernon Volunteer Firefighters Association, \$40,000; Rural Trustees, \$50,000; Single donation of \$40,000 from a private donor and roughly \$30,000 over the next three years expected from fundraising activities. There will be no cost to the City, just the use of the land. Motion made by West, seconded by Tuerler to approve the construction of the Fire Department training apparatus on the Bryant Road Public Works side. Motion carries. Andresen and Engel absent.

Discussion and Consideration of Street Closure Request – Chalk the Walk – Council Action as Needed. Chalk the Walk is scheduled for May 3-4, 2025. The street closure request will begin on the afternoon of Friday, May 2, 2025. Motion made by Rose, seconded by Tuerler to approve the street closure for Chalk the Walk. Motion carries. Andresen and Engel absent.

Discussion And Consideration Setting a Public Hearing Date for the Adoption of the Fiscal Year 2025-2026 Fiscal Year Budget – Council Action as Needed. Motion made by Rose, seconded by West to set the public

hearing for the adoption of the Fiscal Year 2026 budget for April 21, 2025 at 6:30 p.m. Motion carries. Andresen and Engel absent.

Discussion and Consideration of Mt. Vernon Cemetery Mowing Contract for the 2025 Calendar Year – Council Action as Needed. Staff received three bids for the 2025 Mount Vernon Cemetery mowing season. Jordan's Property Care, Inc. submitted the lowest responsible bid at \$34,500.00 for the season. Jordan's Property Care currently maintains the Lisbon Cemetery and receives high praise for their service according to Lisbon staff. Motion made by Tuerler, seconded by Rose to approve the mowing contract with Jordan's Property Care, Inc. Motion carries. Andresen and Engel absent.

Discussion and Consideration of Gas Service Installation – New Public Works Site – Council Action as Needed. Public Works staff has received a quote from Alliant Energy to run natural gas to the new shop building on Bryant Road. The estimate for the new service is \$12,781.73. Motion made by Rose, seconded by Tuerler to approve the quote from Alliant Energy for natural gas to the new shop building on Bryant Road. Motion carries. Andresen and Engel absent.

Discussion and Consideration of City of Mount Vernon Wellness Program for Fiscal Year 26 – Council Action as Needed. Staff has been working with MercyCare Business Health Solutions to design a wellness program for full-time city employees and is seeking approval from the Council on two items: Approve the expenditure of an amount not to exceed \$6,000 for MercyCare Business Health Solutions to design and administer the wellness program and requirements of participants. LBC staff would also be involved in tracking the program to ensure compliance; The second item for approval would be to grant full-time staff members a one-year membership to the LBC for participating in the program. The membership would be paid monthly to the LBC and would not go directly to the employee. LBC staff would submit a monthly reimbursement request to the finance department for payment directly from the department budget. Motion made by Rose, seconded by West to approve the City of Mount Vernon Wellness Program for Fiscal Year 2026. Motion carries. Andresen and Engel absent.

Discussion Items (No Action)

Budget Discussion. There are potential changes coming with more property tax reform. The Fiscal Year 2026 budget will be certified at the April 21, 2025 Council meeting.

Reports of Mayor/Council/Administrator

Mayor's Report. The City received a Tree City USA award at a ceremony held in Des Moines that was attended by the Mayor, Public Works Director and City Planner. Mayor Wieseler continues to work on fundraising options for childcare.

City Administrator's Report. Full report available on the City website in the April 7, 2025 Council packet.

As there was no further business to attend to, the meeting adjourned, the time being 7:33 p.m., April 15, 2025.

Respectfully submitted,
Marsha Dewell
City Clerk

April 7, 2025
City Council Minutes
213 1st Street NW
Mount Vernon, Iowa 52314

The Mount Vernon City Council met in special session, April 7, 2025, at City Hall, 213 1st Street NW, Mount Vernon, IA. A Zoom option was available. The following Council members were present: Tuerler, Rose and West (via Zoom). Absent: Andresen, Engel.

Call to Order. At 6:01 p.m. Mayor Thomas M. Wieseler called the meeting to order.

Agenda Additions/Agenda Approval. Motion made by Rose, seconded by Tuerler to approve the Agenda. Motion carries. Andresen and absent.

Public Hearing

Public Hearing on the Proposed Fiscal Year 2025-2026 Property Tax Levy for the City of Mount Vernon, Iowa. Mayor Wieseler opened the public hearing at 6:02 p.m. The proposed tax rate for the City of Mount Vernon for FY2026 will be \$13.50187, which is part of a collective three year increase. Hearing no public comment, Mayor Wieseler closed the public hearing at 6:12 p.m. No action taken.

As there was no further business to attend to, the meeting adjourned, the time being 6:12 p.m., April 15, 2025.

Respectfully submitted,
Marsha Dewell
City Clerk

E. Public Hearing

AGENDA ITEM # E – 1 & G – 1

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: Resolution #4-21-2025A: FY 2025-2026 Budget

ACTION: Motion

SYNOPSIS: Please see Resolution #4-21-2025A for the explanation of levy and state budget forms. The FY 2025-2026 budget presentation has been sent in a separate email and made available on the city website.

BUDGET ITEM: All

RESPONSIBLE DEPARTMENT: City Administrator

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Resolution #4-21-2025A: FY 2025-2026 Budget

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025

G. Resolutions for Approval

RESOLUTION #4-21-2025A

**RESOLUTION APPROVING THE CITY OF MT. VERNON
FISCAL YEAR 2025-2026 ANNUAL BUDGET**

WHEREAS, the City of Mt. Vernon, Iowa is responsible to approve and certify an annual operating budget, and

WHEREAS, the City Council of the City of Mt. Vernon, Iowa is required to hold a public hearing on such budget, and

WHEREAS, the City Council of the City of Mt. Vernon, Iowa hereby acknowledges the official State of Iowa budget forms for Mt. Vernon as shown in Exhibit "A," attached hereto and made a part thereof, to be accurate and final,

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MT. VERNON, IOWA that effective upon receipt of this Resolution by the State of Iowa Department of Management and the Linn County Auditor, that the fiscal year 2025-2026 annual budget for the City of Mt. Vernon be approved.

APPROVED this 21st day of April, 2025.

Thomas M. Wieseler, Mayor

ATTEST:

Marsha Dewell, City Clerk

ADOPTION OF BUDGET AND CERTIFICATION OF CITY TAXES

The City of : MOUNT VERNON County Name: LINN COUNTY

Adopted On: (entered upon adoption) Resolution: (entered upon adoption)

The below-signed certifies that the City Council, on the date stated above, lawfully approved the named resolution adopting a budget for next fiscal year, as summarized on this and the supporting pages.

Attached is Long Term Debt Schedule Form 703 which lists any and all of the debt service obligations of the City.

		With Gas & Electric		Without Gas & Electric	
Regular	2a	153,733,842	2b	151,507,144	City Number: 57-548 Last Official Census: 4,527
SEWER SERVICE	3a	205,061,569	3b	202,834,871	
Ag Land	4a	1,561,523			

Consolidated General Fund Levy Calculation

	CGFL Rate	CGFL Dollars	Non-TIF Taxable w/ G&E	Taxable Growth %
FY 2025 Budget Data	8.38836	1,354,653	161,492,047	-4.80
	Limitation Percentage			
	0			
	CGFL Max Rate	CGFL Max Dollars	Revenue Growth %	
Max Allowed CGFL for FY 2026	8.38836	1,289,575	-4.80	

TAXES LEVIED

Code Sec.	Dollar Limit	Purpose	ENTER FIRE DISTRICT RATE BELOW		(A) Request with Utility Replacement	(B) Property Taxes Levied		(C) Rate
384.1	8.38836	Consolidated General Fund			5	1,289,575	1,270,896	43 8.38836
		Non-Voted Other Permissible Levies						
4.12(1)	0.95000	Opr & Maint publicly owned Transit			7		0	45 0.00000
4.12(2)	0.27000	Aviation Authority (under sec.330A.15)			11		0	49 0.00000
4.12(3)	Amt Nec	Liability, property & self insurance costs			14	7,350	7,244	52 0.04781
4.12(5)	Amt Nec	Support of a Local Emerg.Mgmt.Comm.			462		0	465 0.00000
		Voted Other Permissible Levies						
28E.22	1.50000	Unified Law Enforcement			24		0	62 0.00000
		Total General Fund Regular Levies (5 thru 24)			25	1,296,925	1,278,140	
384.1	3.00375	Ag Land			26	4,690	4,690	63 3.00348
		Total General Fund Tax Levies (25 + 26)			27	1,301,615	1,282,830	Do Not Add
		Special Revenue Levies						
384.6	Amt Nec	Police & Fire Retirement			29		0	
	Amt Nec	FICA & IPERS (if general fund at levy limit)			30	267,636	263,759	1.74090
Rules	Amt Nec	Other Employee Benefits			31	407,364	401,464	2.64980
		Subtotal Employee Benefit Levy (29,30,31)			32	675,000	665,223	65 4.39070
			Valuation					
386	As Req	With Gas & Elec		Without Gas & Elec				
	SSMID 1 (A)	0 (B)		0	34		0	66 0.00000
	SSMID 2 (A)	0 (B)		0	35		0	67 0.00000
	SSMID 3 (A)	0 (B)		0	36		0	68 0.00000
	SSMID 4 (A)	0 (B)		0	37		0	69 0.00000
	SSMID 5 (A)	0 (B)		0	555		0	565 0.00000
	SSMID 6 (A)	0 (B)		0	556		0	566 0.00000
	SSMID 7 (A)	0 (B)		0	1177		0	1179 0.00000
	SSMID 8 (A)	0 (B)		0	1185		0	1187 0.00000
		Total Special Revenue Levies			39	675,000	665,223	
384.4	Amt Nec	Debt Service Levy 76.10(6)			40	0	0	70 0.00000
384.7	0.67500	Capital Projects (Capital Improv. Reserve)			41	103,770	102,267	71 0.67500
		Total Property Taxes (27+39+40+41)			42	2,080,385	2,050,320	72 13.50187

COUNTY AUDITOR - I certify the budget is in compliance with ALL the following: Budgets that DO NOT meet ALL the criteria below are not statutorily compliant & must be returned to the city for correction.

City Representative)

(Date)

(County Auditor)

(Date)

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 4/7/2025 Meeting Time: 06:00 PM Meeting Location: Mount Vernon City Hall Council Chambers, 213 1st Street NW Mt. Vernon, Ia 52314

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
www.cityofmtvernon-ia.gov

City Telephone Number
(319) 895-8742 ext: 103

Iowa Department of Management	Current Year Property Tax	Certified 2024 - 2025	Budget Year Property Tax	Effective 2025 - 2026	Budget Year Property Tax	Proposed 2025 - 2026
Taxable Valuations for Non-Debt Service		159,208,351		151,507,144		151,507,144
Consolidated General Fund		1,335,497		1,335,497		1,270,896
Operation & Maintenance of Public Transit		0		0		0
Aviation Authority		0		0		0
Liability, Property & Self Insurance		7,246		7,246		7,244
Support of Local Emergency Mgmt. Comm.		0		0		0
Unified Law Enforcement		0		0		0
Police & Fire Retirement		0		0		0
FICA & IPERS (If at General Fund Limit)		256,540		256,540		263,759
Other Employee Benefits		416,456		416,456		401,464
Capital Projects (Capital Improv. Reserve)		107,466		107,466		102,267
Taxable Value for Debt Service		196,529,133		202,834,871		202,834,871
Debt Service		0		0		0
CITY REGULAR TOTAL PROPERTY TAX		2,123,205		2,123,205		2,045,630
CITY REGULAR TAX RATE		13.33601		13.30458		13.50187
Taxable Value for City Ag Land		1,614,171		1,561,523		1,561,523
Ag Land		4,849		4,849		4,690
CITY AG LAND TAX RATE		3.00375		3.10530		3.00348
Tax Rate Comparison-Current VS. Proposed						
Residential property with an Actual/Assessed Valuation of \$100,000/\$110,000		Current Year 2024/2025		Budget Year 2025/2026		Percent Change
City Regular Residential		618		704		13.92
Commercial property with an Actual/Assessed Valuation of \$300,000/\$330,000		Current Year 2024/2025		Budget Year 2025/2026		Percent Change
City Regular Commercial		2,727		3,148		15.44

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and commercial properties have the same rollback percentage through \$150,000 of actual/assessed valuation.

Reasons for tax increase if proposed exceeds the current:

The City is requesting more property tax dollars in the budget year compared to the current year due to overall increasing costs.

City Name: MOUNT VERNON
Fiscal Year July 1, 2025 - June 30, 2026

		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	TOTAL GOVERNMENT	PROPRIETARY	GRAND TOTAL
Annual Report FY 2024										
Beginning Fund Balance July 1	1	1,711,980	808,337	445,501	8,875	3,899,255	101,125	6,975,073	610,992	7,586,065
Actual Revenues Except Beg Balance	2	3,434,640	1,483,692	1,178,494	1,738,092	6,699,588	1,820	14,536,326	3,653,043	18,189,369
Actual Expenditures Except End Balance	3	4,056,407	1,164,560	1,105,462	1,571,856	3,200,043	0	11,098,328	3,412,275	14,510,603
Ending Fund Balance June 30	4	1,090,213	1,127,469	518,533	175,111	7,398,800	102,945	10,413,071	851,760	11,264,831
Re-Estimated FY 2025										
Beginning Fund Balance	5	1,090,213	1,127,469	518,533	175,111	7,398,800	102,945	10,413,071	851,760	11,264,831
Re-Est Revenues	6	3,943,677	1,699,893	1,381,836	1,878,170	5,272,274	2,500	14,178,350	3,462,317	17,640,667
Re-Est Expenditures	7	4,063,344	1,991,846	1,429,912	1,878,457	8,301,520	0	17,665,079	3,771,893	21,436,972
Ending Fund Balance	8	970,546	835,516	470,457	174,824	4,369,554	105,445	6,926,342	542,184	7,468,526
Budget FY 2026										
Beginning Fund Balance	9	970,546	835,516	470,457	174,824	4,369,554	105,445	6,926,342	542,184	7,468,526
Revenues	10	3,556,434	1,605,978	1,296,112	1,843,768	1,896,112	1,000	10,199,404	3,281,400	13,480,804
Expenditures	11	4,051,701	1,540,612	1,470,048	1,993,768	4,307,709	0	13,363,838	3,497,171	16,861,009
Ending Fund Balance	12	475,279	900,882	296,521	24,824	1,957,957	106,445	3,761,908	326,413	4,088,321

City Name: MOUNT VERNON
Fiscal Year July 1, 2025 - June 30, 2026

As provided in Iowa Code Section 384.12, subsection 22, a city may levy the amount necessary in support of a local Emergency Management Commission. In addition to this individual levy, Emergency Management Commission support may also be included as part of the General Fund Levy. Iowa Code Section 29C.17, subsection 6 states that any support from cities or counties must be separately reported on tax statements issued by the county treasurer. Input the amount of General Fund Levy request to be used for support of an Emergency Management Commission. The total below will reflect the total amount of Emergency Management Commission support provided by the City.

	Request with Utility Replacement	Property Taxes Levied
Portion of General Fund Levy Used for Emerg. Mgmt. Comm.		
Support of a Local Emerg.Mgmt.Comm.	0	
TOTAL FOR FY 2026	0	

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,472,885							1,472,885	1,424,885
Fire	2								0	
Emergency Management	3								0	
Flood Control	4								0	
Fire Department	5	244,800							244,800	273,700
Ambulance	6	37,240							37,240	30,800
Building Inspections	7								0	
Miscellaneous Protective Services	8								0	
Animal Control	9	700							700	1,000
Other Public Safety	10								0	
TOTAL (lines 1 - 10)	11	1,755,625	0				0		1,755,625	1,729,585
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		521,800						521,800	500,800
Parking - Meter and Off-Street	13								0	
Street Lighting	14		65,000						65,000	61,700
Traffic Control and Safety	15								0	
Snow Removal	16		15,000						15,000	10,800
Highway Engineering	17								0	
Street Cleaning	18								0	
Airport (if not Enterprise)	19								0	
Garbage (if not Enterprise)	20								0	
Other Public Works	21								0	
TOTAL (lines 12 - 21)	22	0	601,800				0		601,800	573,200
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23								0	
City Hospital	24								0	
Payments to Private Hospitals	25								0	
Health Regulation and Inspection	26								0	
Water, Air, and Mosquito Control	27								0	
Community Mental Health	28								0	
Other Health and Social Services	29								0	
TOTAL (lines 23 - 29)	30	0	0				0		0	
CULTURE & RECREATION										
Library Services	31	150,000							150,000	150,000
Museum, Band and Theater	32	2,000							2,000	2,000
Parks	33	365,400							365,400	360,000
Recreation	34	395,900							395,900	342,500
Cemetery	35	27,700							27,700	16,400
Community Center, Zoo, & Marina	36	21,000							21,000	21,000
Other Culture and Recreation	37	58,285							58,285	20,000
TOTAL (lines 31 - 37)	38	1,020,285	0				0		1,020,285	913,200

GOVERNMENT ACTIVITIES CONT.		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT										
Community Beautification	39	3,500								
Economic Development	40	434,750	400,000						3,500	2,224
Housing and Urban Renewal	41									298,500
Planning & Zoning	42	400							0	
Other Com & Econ Development	43								400	
TIF Rebates	44								0	0
TOTAL (lines 39 - 44)	45	438,650	400,000	0			0		838,650	301,724
GENERAL GOVERNMENT										
Mayor, Council, & City Manager	46	8,610							8,610	8,610
Clerk, Treasurer, & Finance Adm.	47	453,600							453,600	374,400
Elections	48	3,500							3,500	4,100
Legal Services & City Attorney	49	43,000							43,000	27,100
City Hall & General Buildings	50	119,800							119,800	118,000
Tort Liability	51		160,000						160,000	
Other General Government	52									0
TOTAL (lines 46 - 52)	53	628,510	160,000	0			0		788,510	532,110
DEBT SERVICE										
Gov Capital Projects	54				1,804,380					
TIF Capital Projects	55					6,937,500			1,804,380	1,554,000
TOTAL CAPITAL PROJECTS	56								6,937,500	2,690,500
TOTAL Governmental Activities Expenditures (lines 11+22+30+38+44+52+53+54)	57	0	0	0	0	6,937,500	0			0
BUSINESS TYPE ACTIVITIES Proprietary: Enterprise & Budgeted ISF										
Water Utility	58	3,843,070	1,161,800	0	1,804,380	6,937,500	0		6,937,500	2,690,500
Sewer Utility	59									
Electric Utility	60							775,895	775,895	776,500
Gas Utility	61							765,795	765,795	693,400
Airport	62									0
Landfill/Garbage	63									0
Transit	64									
Cable TV, Internet & Telephone	65							695,395	695,395	723,400
Housing Authority	66									0
Storm Water Utility	67								0	0
Other Business Type (city hosp., ISF, parking, etc.)	68							96,500	96,500	90,100
Enterprise DEBT SERVICE	69							846,045	846,045	568,000
Enterprise CAPITAL PROJECTS	70							108,620	108,620	
Enterprise TIF CAPITAL PROJECTS	71									0
TOTAL BUSINESS TYPE EXPENDITURES (lines 59+72)	72									0
TOTAL ALL EXPENDITURES (lines 58+73)	73									
Regular Transfers Out	74	3,843,070	1,161,800	0	1,804,380	6,937,500	0	3,288,250	3,288,250	2,851,500
Internal TIF Loan Transfers Out	75	220,274	830,046		14,641	1,364,020		483,643	2,912,624	11,148,200
Total ALL Transfers Out	76			1,429,912	59,436				2,912,624	2,256,500
Total Expenditures and Other Fin Uses (lines 74+77)	77	220,274	830,046	1,429,912	74,077	1,364,020	0	483,643	1,489,348	1,105,200
Ending Fund Balance June 30	78	4,063,344	1,991,846	1,429,912	1,878,457	8,301,520	0	3,771,893	4,401,972	3,362,200
	79	970,546	835,516	470,457	174,824	4,369,554	105,445	542,184	21,436,972	14,510,600

REVENUES & OTHER FINANCING SOURCES		GENERAL	SPECIAL REVENUE	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	RE-ESTIMATED 2025	ACTUA 2024
Taxes Levied on Property	1	1,378,300	699,000			110,000			2,187,300	1,894,1
Less: Uncollected Property Taxes - Levy Year	2								0	
Net Current Property Taxes (line 1 minus line 2)	3	1,378,300	699,000		0	110,000			2,187,300	1,894,1
Delinquent Property Taxes	4								0	
TIF Revenues	5			1,317,900					1,317,900	1,174,1
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	40,750	20,200			3,000			63,950	63,1
Utility franchise tax (Iowa Code Chapter 364.2)	7	285,000							285,000	298,
Parimutuel wager tax	8								0	
Gaming wager tax	9								0	
Mobile Home Taxes	10	3,750	1,850			300			5,900	4,
Hotel/Motel Taxes	11	94,000							94,000	79,1
Other Local Option Taxes	12					781,000			781,000	772,1
Subtotal - Other City Taxes (lines 6 thru 12)	13	423,500	22,050		0	784,300			1,229,850	1,216,1
Licenses & Permits	14	13,050							13,050	16,1
Use of Money & Property	15	136,210		4,500		255,000		85,750	481,460	453,1
Intergovernmental:										
Federal Grants & Reimbursements	16	11,905								
Road Use Taxes	17		650,000			705,800		3,000	720,705	643,1
Other State Grants & Reimbursements	18	74,400	27,070						650,000	639,1
Local Grants & Reimbursements	19	81,500				4,200			105,670	112,1
Subtotal - Intergovernmental (lines 16 thru 19)	20	167,805	677,070	0	0	710,000		3,000	81,500	69,1
Charges for Fees & Service:									1,557,875	1,465,1
Water Utility	21									
Sewer Utility	22							900,500	900,500	872,1
Electric Utility	23							855,000	855,000	840,1
Gas Utility	24									0
Parking	25									0
Airport	26									0
Landfill/Garbage	27							610,000	610,000	597,1
Hospital	28									0
Transit	29									0
Cable TV, Internet & Telephone	30									0
Housing Authority	31									0
Storm Water Utility	32									0
Other Fees & Charges for Service	33	565,650							82,000	81,1
Subtotal - Charges for Service (lines 21 thru 33)	34	565,650	0		0	0	0	2,844,500	962,650	964,1
Special Assessments	35								3,410,150	3,356,1
Miscellaneous	36	199,285	3,800				2,500	14,425	220,010	242,1
Other Financing Sources:										
Regular Operating Transfers In	37	735,977	121,223		1,027,808	612,974		414,642	2,912,624	2,256,1
Internal TIF Loan Transfers In	38	302,800	176,750	59,436	850,362			100,000	1,489,348	1,105,1
Subtotal ALL Operating Transfers In	39	1,038,777	297,973	59,436	1,878,170	612,974	0	514,642	4,401,972	3,362,1
Proceeds of Debt (Excluding TIF Internal Borrowing)	40					2,500,000			2,500,000	5,006,1
Proceeds of Capital Asset Sales	41	21,100				300,000			321,100	
Subtotal-Other Financing Sources (lines 36 thru 38)	42	1,059,877	297,973	59,436	1,878,170	3,412,974	0	514,642	7,223,072	8,368,1
Total Revenues except for beginning fund balance (lines 3, 4, 5, 12, 13, 14, 19, 33, 34, 35, & 39)	43	3,943,677	1,699,893	1,381,836	1,878,170	5,272,274	2,500	3,462,317	17,640,667	18,189,1
Beginning Fund Balance July 1	44	1,090,213	1,127,469	518,533	175,111	7,398,800	102,945	851,760	11,264,831	7,586,1
TOTAL REVENUES & BEGIN BALANCE (lines 41+42)	45	5,033,890	2,827,362	1,900,369	2,053,281	12,671,074	105,445	4,314,077	28,905,498	25,775,1

GOVERNMENT ACTIVITIES	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
PUBLIC SAFETY										
Police Department/Crime Prevention	1	1,563,765						1,563,765	1,472,885	1,424,885
Jail	2							0	0	0
Emergency Management	3							0	0	0
Flood Control	4							0	0	0
Fire Department	5	279,930						279,930	244,800	273,100
Ambulance	6	37,250						37,250	37,240	30,800
Building Inspections	7							0	0	0
Miscellaneous Protective Services	8							0	0	0
Animal Control	9	800						800	700	1,100
Other Public Safety	10							0	0	0
TOTAL (lines 1 - 10)	11	1,881,745	0			0		1,881,745	1,755,625	1,729,400
PUBLIC WORKS										
Roads, Bridges, & Sidewalks	12		530,900					530,900	521,800	500,800
Parking - Meter and Off-Street	13							0	0	0
Street Lighting	14		70,000					70,000	65,000	61,500
Traffic Control and Safety	15							0	0	0
Snow Removal	16		30,000					30,000	15,000	10,800
Highway Engineering	17							0	0	0
Street Cleaning	18							0	0	0
Airport	19							0	0	0
Garbage (if not Enterprise)	20							0	0	0
Other Public Works	21							0	0	0
TOTAL (lines 12 - 21)	22	0	630,900			0		630,900	601,800	573,400
HEALTH & SOCIAL SERVICES										
Welfare Assistance	23							0	0	0
City Hospital	24							0	0	0
Payments to Private Hospitals	25							0	0	0
Health Regulation and Inspection	26							0	0	0
Water, Air, and Mosquito Control	27							0	0	0
Community Mental Health	28							0	0	0
Other Health and Social Services	29							0	0	0
TOTAL (lines 23 - 29)	30	0	0			0		0	0	0
CULTURE & RECREATION										
Library Services	31	154,500						154,500	150,000	150,000
Museum, Band and Theater	32	2,000						2,000	2,000	2,000
Parks	33	362,545						362,545	365,400	360,000
Recreation	34	427,610						427,610	395,900	342,500
Cemetery	35	22,700						22,700	27,700	16,400
Community Center, Zoo, & Marina	36	21,000						21,000	21,000	21,000
Other Culture and Recreation	37	50,480						50,480	58,285	20,500
TOTAL (lines 31 - 37)	38	1,040,835	0			0		1,040,835	1,020,285	913,400

GOVERNMENT ACTIVITIES		GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
COMMUNITY & ECONOMIC DEVELOPMENT											
Community Beautification	39	3,000							3,000	3,500	2,225
Economic Development	40	382,600	5,000						387,600	834,750	298,500
Housing and Urban Renewal	41								0	0	0
Planning & Zoning	42	550							550	400	225
Other Com & Econ Development	43								0	0	0
TIF Rebates	44								0	0	0
TOTAL (lines 39 - 44)	45	386,150	5,000	0			0		391,150	838,650	301,725
GENERAL GOVERNMENT											
Mayor, Council, & City Manager	46	9,151							9,151	8,610	8,225
Clerk, Treasurer, & Finance Adm.	47	473,620							473,620	453,600	374,225
Elections	48	3,500							3,500	3,500	4,125
Legal Services & City Attorney	49	35,000							35,000	43,000	27,825
City Hall & General Buildings	50	121,150							121,150	119,800	118,000
Tort Liability	51	7,350	167,650						175,000	160,000	
Other General Government	52								0	0	0
TOTAL (lines 46 - 52)	53	649,771	167,650	0	1,993,768		0		817,421	788,510	532,725
DEBT SERVICE											
Gov Capital Projects	54					1,390,000			1,390,000	1,804,380	1,554,225
TIF Capital Projects	55					2,400,000			2,400,000	6,937,500	2,690,500
TOTAL CAPITAL PROJECTS	56					3,790,000	0		3,790,000		0
TOTAL Government Activities Expenditures (lines 11+22+30+38+45+53+54+57)	58	3,958,501	803,550	0	1,993,768	3,790,000	0		10,545,819	13,746,750	8,296,225
BUSINESS TYPE ACTIVITIES											
Proprietary: Enterprise & Budgeted ISF											
Water Utility	59								796,900	775,895	776,725
Sewer Utility	60								772,500	765,795	693,625
Electric Utility	61								0	0	0
Gas Utility	62								0	0	0
Airport	63								0	0	0
Landfill/Garbage	64								717,200	695,395	723,225
Transit	65								0	0	0
Cable TV, Internet & Telephone	66								0	0	0
Housing Authority	67								0	0	0
Storm Water Utility	68								100,500	96,500	90,125
Other Business Type (city hosp., ISF, parking, etc.)	69								639,010	846,045	568,625
Enterprise DEBT SERVICE	70								109,000	108,620	
Enterprise CAPITAL PROJECTS	71								0	0	0
Enterprise TIF CAPITAL PROJECTS	72								0	0	0
TOTAL Business Type Expenditures (lines 59 - 72)	73								3,135,110	3,288,250	2,851,500
TOTAL ALL EXPENDITURES (lines 58 + 73)	74	3,958,501	803,550	0	1,993,768	3,790,000	0		13,680,929	17,035,000	11,148,225
Regular Transfers Out	75	93,200	737,062			517,709			362,061	2,912,624	2,256,500
Internal TIF Loan / Repayment Transfers Out	76			1,470,048					1,470,048	1,489,348	1,105,225
Total ALL Transfers Out	77	93,200	737,062	1,470,048	0	517,709	0		362,061	3,180,080	3,362,225
Total Expenditures & Fund Transfers Out (lines 74+77)	78	4,051,701	1,540,612	1,470,048	1,993,768	4,307,709	0		3,497,171	21,436,972	14,510,625
Ending Fund Balance June 30	79	475,279	900,882	296,521	24,824	1,957,957	106,445		4,088,321	7,468,526	11,264,225

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
REVENUES & OTHER FINANCING SOURCES										
Taxes Levied on Property	1	1,282,830	665,223	0	102,267			2,050,320	2,187,300	1,894,100
Less: Uncollected Property Taxes - Levy Year	2							0	0	0
Net Current Property Taxes (line 1 minus line 2)	3	1,282,830	665,223	0	102,267			2,050,320	2,187,300	1,894,100
Delinquent Property Taxes	4							0	0	0
TIF Revenues	5		1,292,112					1,292,112	1,317,900	1,174,100
Other City Taxes:										
Utility Tax Replacement Excise Taxes	6	18,785	9,777	0	1,503			30,065	63,950	63,950
Utility franchise tax (Iowa Code Chapter 364.2)	7	245,000						245,000	285,000	298,000
Parimutuel wager tax	8							0	0	0
Gaming wager tax	9							0	0	0
Mobile Home Taxes	10	3,000	100		200			3,300	5,900	4,000
Hotel/Motel Taxes	11	95,000						95,000	94,000	79,000
Other Local Option Taxes	12				819,000			819,000	781,000	772,000
Subtotal - Other City Taxes (lines 6 thru 12)	13	361,785	9,877	0	820,703			1,192,365	1,229,850	1,216,000
Licenses & Permits	14	15,175						15,175	13,050	16,000
Use of Money & Property	15	125,110		4,000	219,500		98,000	446,610	481,460	453,000
Intergovernmental:										
Federal Grants & Reimbursements	16				300,000		100,000	400,000	720,705	643,000
Road Use Taxes	17		650,000					650,000	650,000	639,000
Other State Grants & Reimbursements	18	59,178	23,695		3,642			86,515	105,670	112,000
Local Grants & Reimbursements	19	70,000						70,000	81,500	69,000
Subtotal - Intergovernmental (lines 16 thru 19)	20	129,178	673,695	0	303,642		100,000	1,206,515	1,557,875	1,465,000
Charges for Fees & Service:										
Water Utility	21						942,000	942,000	900,500	872,000
Sewer Utility	22						914,000	914,000	855,000	840,000
Electric Utility	23							0	0	0
Gas Utility	24							0	0	0
Parking	25							0	0	0
Airport	26							0	0	0
Landfill/Garbage	27						610,000	610,000	610,000	597,000
Hospital	28							0	0	0
Transit	29							0	0	0
Cable TV, Internet & Telephone	30							0	0	0
Housing Authority	31							0	0	0
Storm Water Utility	32							0	0	0
Other Fees & Charges for Service	33	573,977						82,000	82,000	81,000
Subtotal - Charges for Service (lines 21 thru 33)	34	573,977	0	0	0	0	2,977,000	3,550,977	3,410,150	3,356,000
Special Assessments	35							0	0	0
Miscellaneous	36	88,050	1,200		450,000	1,000	6,400	546,650	220,010	242,000
Other Financing Sources:										
Regular Operating Transfers In	37	677,529	79,233	853,270			100,000	1,710,032	2,912,624	2,256,000
Internal TIF Loan Transfers In	38	302,800	176,750	990,498				1,470,048	1,489,348	1,105,000
Subtotal ALL Operating Transfers In	39	980,329	255,983	0	0	0	100,000	3,180,080	4,401,972	3,362,000
Proceeds of Debt (Excluding TIF Internal Borrowing)	40							0	2,500,000	5,006,000
Proceeds of Capital Asset Sales	41							0	321,100	0
Subtotal-Other Financing Sources (lines 38 thru 40)	42	980,329	255,983	0	0	0	100,000	3,180,080	7,223,072	8,368,000
Total Revenues except for beginning fund balance (lines 3, 4, 5, 13, 14, 15, 20, 34, 35, 36, & 41)	43	3,556,434	1,605,978	1,296,112	1,896,112	1,000	3,281,400	13,480,804	17,640,667	18,189,000
Beginning Fund Balance July 1	44	970,546	835,516	470,457	4,369,554	105,445	542,184	7,468,526	11,264,831	7,586,000
TOTAL REVENUES & BEGIN BALANCE (lines 42+43)	45	4,526,980	2,441,494	1,766,569	6,265,666	106,445	3,823,584	20,949,330	28,905,498	25,775,000

	GENERAL	SPECIAL REVENUES	TIF SPECIAL REVENUES	DEBT SERVICE	CAPITAL PROJECTS	PERMANENT	PROPRIETARY	BUDGET 2026	RE-ESTIMATED 2025	ACTUAL 2024
Revenues & Other Financing Sources										
Taxes Levied on Property	1 1,282,830	665,223		0	102,267			2,050,320	2,187,300	1,894,5
Less: Uncollected Property Taxes-Levy Year	2 0	0		0	0			0	0	
Net Current Property Taxes	3 1,282,830	665,223		0	102,267			2,050,320	2,187,300	1,894,5
Delinquent Property Taxes	4 0	0		0	0			0	0	
TIF Revenues	5		1,292,112					1,292,112	1,317,900	1,174,0
Other City Taxes	6 361,785	9,877		0	820,703			1,192,365	1,229,850	1,216,5
Licenses & Permits	7 15,175	0					0	15,175	13,050	16,5
Use of Money and Property	8 125,110	0	4,000	0	219,500	0	98,000	446,610	481,460	453,5
Intergovernmental	9 129,178	673,695	0	0	303,642		100,000	1,206,515	1,557,875	1,465,2
Charges for Fees & Service	10 573,977	0	0	0	0	0	2,977,000	3,550,977	3,410,150	3,356,1
Special Assessments	11 0	0		0	0		0	0	0	
Miscellaneous	12 88,050	1,200		0	450,000	1,000	6,400	546,650	220,010	242,2
Sub-Total Revenues	13 2,576,105	1,349,995	1,296,112	0	1,896,112	1,000	3,181,400	10,300,724	10,417,595	9,820,8
Other Financing Sources:										
Total Transfers In	14 980,329	255,983	0	1,843,768		0	100,000	3,180,080	4,401,972	3,362,3
Proceeds of Debt	15 0	0	0	0	0		0	0	2,500,000	5,006,1
Proceeds of Capital Asset Sales	16 0	0	0	0	0	0	0	0	321,100	
Total Revenues and Other Sources	17 3,556,434	1,605,978	1,296,112	1,843,768	1,896,112	1,000	3,281,400	13,480,804	17,640,667	18,189,3
Expenditures & Other Financing Uses										
Public Safety	18 1,881,745	0	0					1,881,745	1,755,625	1,729,2
Public Works	19 0	630,900	0	0		0		630,900	601,800	573,2
Health and Social Services	20 0	0	0			0		0	0	0
Culture and Recreation	21 1,040,835	0	0			0		1,040,835	1,020,285	913,2
Community and Economic Development	22 386,150	5,000	0			0		391,150	838,650	301,7
General Government	23 649,771	167,650	0	0		0		817,421	788,510	532,7
Debt Service	24 0	0	0	1,993,768		0		1,993,768	1,804,380	1,554,5
Capital Projects	25 0	0	0	0	3,790,000	0		3,790,000	6,937,500	2,690,5
Total Government Activities Expenditures	26 3,958,501	803,550	0	1,993,768	3,790,000	0		10,545,819	13,746,750	8,296,2
Business Type Proprietary: Enterprise & ISF	27						3,135,110	3,135,110	3,288,250	2,851,5
Total Gov & Bus Type Expenditures	28 3,958,501	803,550	0	1,993,768	3,790,000	0	3,135,110	13,680,929	17,035,000	11,148,2
Total Transfers Out	29 93,200	737,062	1,470,048	0	517,709	0	362,061	3,180,080	4,401,972	3,362,3
Total ALL Expenditures/Fund Transfers Out	30 4,051,701	1,540,612	1,470,048	1,993,768	4,307,709	0	3,497,171	16,861,009	21,436,972	14,510,0
Excess Revenues & Other Sources Over	31									
(Under) Expenditures/Transfers Out	32 -495,267	65,366	-173,936	-150,000	-2,411,597	1,000	-215,771	-3,380,205	-3,796,305	3,678,7
Beginning Fund Balance July 1	33 970,546	835,516	470,457	174,824	4,369,554	105,445	542,184	7,468,526	11,264,831	7,586,0
Ending Fund Balance June 30	34 475,279	900,882	296,521	24,824	1,957,957	106,445	326,413	4,088,321	7,468,526	11,264,8

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
Series 2013A	1	1,200,000	GO	6-3-2013A	95,000	8,753	103,753	500	104,253	
Series 2014	2	2,700,000	GO	9-8-2014B	205,000	25,875	230,875	500	231,375	
Series 2018	3	5,000,000	GO	10-15-2018C	485,000	98,235	583,235	600	583,835	
Series 2019	4	2,250,000	GO	9-3-2019B	230,000	15,122	245,122	600	245,722	
2019 State Revolving Fund	5	1,762,500	NON-GO	5-20-2019A	83,000	22,750	105,750	3,250	109,000	
Series 2020	6	500,000	GO	2-4-2020C	90,000	1,800	91,800	0	91,800	
Series 2022	7	1,500,000	GO	10-3-2022C	110,000	40,328	150,328	600	150,928	
Series 2024A	8	4,840,000	GO	5-20-2024C	260,000	186,600	446,600	600	447,200	
Series 2025	9	2,500,000	GO	2025	35,000	103,055	138,055	600	138,655	
	10	-	-			0	0			
	11	-	-			0	0			
	12	-	-			0	0			
	13	-	-			0	0			
	14	-	-			0	0			
	15	-	-			0	0			
	16	-	-			0	0			
	17	-	-			0	0			
	18	-	-			0	0			
	19	-	-			0	0			
	20	-	-			0	0			
	21	-	-			0	0			
	22	-	-			0	0			
	23	-	-			0	0			
	24	-	-			0	0			
	25	-	-			0	0			
	26	-	-			0	0			
	27	-	-			0	0			
	28	-	-			0	0			
	29	-	-			0	0			
	30	-	-			0	0			
TOTALS				1,593,000	502,518	2,095,518	7,250	0	2,102,768	

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	31	-				0				
	32	-				0				
	33	-				0				
	34	-				0				
	35	-				0				
	36	-				0				
	37	-				0				
	38	-				0				
	39	-				0				
	40	-				0				
	41	-				0				
	42	-				0				
	43	-				0				
	44	-				0				
	45	-				0				
	46	-				0				
	47	-				0				
	48	-				0				
	49	-				0				
	50	-				0				
	51	-				0				
	52	-				0				
	53	-				0				
	54	-				0				
	55	-				0				
	56	-				0				
	57	-				0				
	58	-				0				
	59	-				0				
	60	-				0				
TOTALS				1,593,000	502,518	2,095,518	7,250	0	2,102,768	

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	61	-				0	0			
	62	-				0	0			
	63	-				0	0			
	64	-				0	0			
	65	-				0	0			
	66	-				0	0			
	67	-				0	0			
	68	-				0	0			
	69	-				0	0			
	70	-				0	0			
	71	-				0	0			
	72	-				0	0			
	73	-				0	0			
	74	-				0	0			
	75	-				0	0			
	76	-				0	0			
	77	-				0	0			
	78	-				0	0			
	79	-				0	0			
	80	-				0	0			
	81	-				0	0			
	82	-				0	0			
	83	-				0	0			
	84	-				0	0			
	85	-				0	0			
	86	-				0	0			
	87	-				0	0			
	88	-				0	0			
	89	-				0	0			
	90	-				0	0			
TOTALS				1,593,000	502,518	2,095,518	7,250	0	2,102,768	

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	91	-					0			
	92	-					0			
	93	-					0			
	94	-					0			
	95	-					0			
	96	-					0			
	97	-					0			
	98	-					0			
	99	-					0			
	100	-					0			
	101	-					0			
	102	-					0			
	103	-					0			
	104	-					0			
	105	-					0			
	106	-					0			
	107	-					0			
	108	-					0			
	109	-					0			
	110	-					0			
	111	-					0			
	112	-					0			
	113	-					0			
	114	-					0			
	115	-					0			
	116	-					0			
	117	-					0			
	118	-					0			
	119	-					0			
	120	-					0			
TOTALS				1,593,000	502,518	2,095,518	7,250	0	2,102,768	

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	121	-					0			
	122	-					0			
	123	-					0			
	124	-					0			
	125	-					0			
	126	-					0			
	127	-					0			
	128	-					0			
	129	-					0			
	130	-					0			
	131	-					0			
	132	-					0			
	133	-					0			
	134	-					0			
	135	-					0			
	136	-					0			
	137	-					0			
	138	-					0			
	139	-					0			
	140	-					0			
	141	-					0			
	142	-					0			
	143	-					0			
	144	-					0			
	145	-					0			
	146	-					0			
	147	-					0			
	148	-					0			
	149	-					0			
	150	-					0			
TOTALS				1,593,000	502,518	2,095,518	7,250	0	2,102,768	

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./ Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	151	-				0				
	152	-				0				
	153	-				0				
	154	-				0				
	155	-				0				
	156	-				0				
	157	-				0				
	158	-				0				
	159	-				0				
	160	-				0				
	161	-				0				
	162	-				0				
	163	-				0				
	164	-				0				
	165	-				0				
	166	-				0				
	167	-				0				
	168	-				0				
	169	-				0				
	170	-				0				
	171	-				0				
	172	-				0				
	173	-				0				
	174	-				0				
	175	-				0				
	176	-				0				
	177	-				0				
	178	-				0				
	179	-				0				
	180	-				0				
TOTALS				1,593,000	502,518	2,095,518	7,250	0	2,102,768	

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

Debt Name	Amount of Issue	Type of Debt Obligation	Debt Resolution Number	Principal Due FY	Interest Due FY	Total Obligation Due FY	Bond Reg./Paying Agent Fees Due FY	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Funds OTHER THAN Current Year Debt Service Taxes	Amount Paid Current Year Debt Service Levy
	181	-				0				
	182	-				0				
	183	-				0				
	184	-				0				
	185	-				0				
	186	-				0				
	187	-				0				
	188	-				0				
	189	-				0				
	190	-				0				
	191	-				0				
	192	-				0				
	193	-				0				
	194	-				0				
	195	-				0				
	196	-				0				
	197	-				0				
	198	-				0				
	199	-				0				
	200	-				0				
	201	-				0				
	202	-				0				
	203	-				0				
	204	-				0				
	205	-				0				
	206	-				0				
	207	-				0				
	208	-				0				
	209	-				0				
	210	-				0				
TOTALS				1,593,000	502,518	2,095,518	7,250	0	2,102,768	

GENERAL OBLIGATION BONDS, TIF BONDS, REVENUE BONDS, LOANS, LEASE-PURCHASE PAYMENTS

	Principal Due FY 2026	Interest Due FY 2026	Total Obligation Due FY 2026	Bond Reg./ Paying Agent Fees Due FY 2026	Reductions due to Refinancing or Prepayment of Certified Debt	Paid from Sources OTHER THAN Budget Year Debt Service Levy	Amount Paid Budget Year Debt Service Levy
GO - TOTAL	1,510,000	479,768	1,989,768	4,000	0	1,993,768	
NON GO - TOTAL	83,000	22,750	105,750	3,250	0	109,000	
GRAND - TOTAL	1,593,000	502,518	2,095,518	7,250	0	2,102,768	

City of: MOUNT VERNON

The City Council will conduct a public hearing on the proposed Budget at: Mount Vernon City Hall Council Chambers 213 First Street NW Mount Vernon, IA 52314 Meeting Date: 4/21/2025 Meeting Time: 06:30 PM

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget. This notice represents a summary of the supporting detail of revenues and expenditures on file with the City Clerk and County Auditor.

City budgets are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-budget-appeals>.

The Budget Estimate Summary of proposed receipts and expenditures is shown below. Copies of the the detailed proposed Budget may be obtained or viewed at the offices of the Mayor, City Clerk, and at the Library.

The estimated Total tax levy rate per \$1000 valuation on regular property 13.50187

The estimated tax levy rate per \$1000 valuation on Agricultural property is 3.00348

At the public hearing, any resident or taxpayer may present objections to, or arguments in favor of, any part of the proposed budget.

Phone Number (319) 895-8742 ext: 103 City Clerk/Finance Officer's NAME Marsha Dewell

		Budget FY 2026	Re-estimated FY 2025	Actual FY 2024
Revenues & Other Financing Sources				
Taxes Levied on Property	1	2,050,320	2,187,300	1,894,963
Less: Uncollected Property Taxes-Levy Year	2	0	0	0
Net Current Property Taxes	3	2,050,320	2,187,300	1,894,963
Delinquent Property Taxes	4	0	0	0
TIF Revenues	5	1,292,112	1,317,900	1,174,027
Other City Taxes	6	1,192,365	1,229,850	1,216,977
Licenses & Permits	7	15,175	13,050	16,972
Use of Money and Property	8	446,610	481,460	453,946
Intergovernmental	9	1,206,515	1,557,875	1,465,425
Charges for Fees & Service	10	3,550,977	3,410,150	3,356,106
Special Assessments	11	0	0	0
Miscellaneous	12	546,650	220,010	242,420
Other Financing Sources	13	0	2,821,100	5,006,171
Transfers In	14	3,180,080	4,401,972	3,362,362
Total Revenues and Other Sources	15	13,480,804	17,640,667	18,189,369
Expenditures & Other Financing Uses				
Public Safety	16	1,881,745	1,755,625	1,729,515
Public Works	17	630,900	601,800	573,498
Health and Social Services	18	0	0	0
Culture and Recreation	19	1,040,835	1,020,285	913,254
Community and Economic Development	20	391,150	838,650	301,746
General Government	21	817,421	788,510	532,760
Debt Service	22	1,993,768	1,804,380	1,554,509
Capital Projects	23	3,790,000	6,937,500	2,690,980
Total Government Activities Expenditures	24	10,545,819	13,746,750	8,296,262
Business Type / Enterprises	25	3,135,110	3,288,250	2,851,979
Total ALL Expenditures	26	13,680,929	17,035,000	11,148,241
Transfers Out	27	3,180,080	4,401,972	3,362,362
Total ALL Expenditures/Transfers Out	28	16,861,009	21,436,972	14,510,603
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	-3,380,205	-3,796,305	3,678,766
Beginning Fund Balance July 1	30	7,468,526	11,264,831	7,586,065
Ending Fund Balance June 30	31	4,088,321	7,468,526	11,264,831

J. Motions for Approval

CITY OF MOUNT VERNON
CLAIMS FOR APPROVAL, APRIL 21, 2025

WOODRUFF CONSTRUCTION INC	PAY APP #7-2024 POOL RENOVATIONS	313,500.00
PAYROLL	CLAIMS	111,307.98
THE BIJOU MOVIE THEATER	TMOBILE HOMETOWN GRANT-ECON DEV	50,300.00
EMPLOYEE BENEFIT SYSTEMS	GROUP INSURANCE-ALL DEPTS	36,334.65
JEO CONSULTING	DOWNTOWN STREETSCAPE-LOST III	23,569.80
MORTON SALT INC	SALT-RUT	23,503.77
MIDWEST INJECTION INC	SLUDGE REMOVAL-SEW	18,000.00
REPUBLIC SERVICES #897	GB,RECYL-SW COMMERCIAL	15,289.81
LEASE SERVICING CENTER, INC	EQUIP LEASE-LBC	8,464.61
CLASSIC SPRAY FOAM INSULATION	INSULATION-PW FACILITIES	6,491.00
JORDAN'S PROPERTY CARE INC	CEMETERY MAINT	5,750.00
OPN ARCHITECTS	EARLY CHILDHOOD CENTER STUDY	4,333.40
JOHNSON, MIRMIRAN & THOMPSON	DESIGN GUIDELINES-HPC	4,193.23
RELIANT FIRE APPARATUS INC	VEHICLE MAINT-FD	4,172.86
EMPLOYEE BENEFIT SYSTEMS	INSURANCE CLAIMS-ALL DEPTS	2,976.53
STATE HYGIENIC LAB	TESTING-SEW	2,816.50
SITE ONE LANDSCAPE SUPPLY	WEED CONTROL/FERTILIZER-PW,P&R	2,550.55
UPPER IOWA UNIVERSITY	TUITION-PD BLINKS	2,280.00
PNP	FUEL-PD	1,884.32
BANKCARD 8076	CREDIT CARD FEES-LBC,P&REC	1,030.21
MAPLE GROVE CONSTRUCTION	REPLACEMENT TIN-PW FACILITIES	691.44
BANKCARD 8076	ACH CHARGEBACK-LBC	391.62
MEDIACOM	PHONE/INTERNET-PW	322.79
MEDIACOM	PHONE/INTERNET-FD	304.25
CITY LAUNDERING CO	SERVICES-LBC	303.54
GABRIELLE MOEHLMAN	SERVICES-LBC,P&REC,POOL	280.00
P&K MIDWEST INC	SUPPLIES-SEW	253.31
KONICA MINOLTA	MAINT PLAN/COPIES-PD	253.20
DSG	SUPPLIES-WAT	196.02
CENTRAL IOWA DISTRIBUTING	SUPPLIES-CITY HALL	196.00
CITY LAUNDERING CO	SERVICES-CITY HALL	183.48
JOEL DENES	UNIFORMS-PW	164.98
CASSIDY PERROTT	LOGO DESIGN-P&REC	125.00
IOWA DEPT OF INSPEC & APPEALS	LICENSE-POOL	105.00
RYAN CROCK	UNIFORMS-PW	91.92
VESTIS	RUGS,SERVICES-FD	88.20
STUDENT PUBLICATIONS INC	SUBSCRIPTION-P&A	55.00
NEAL'S WATER CONDITIONING	WATER/SALT-ALL DEPTS	45.75
JOE JENNISON	MEALS-P&A	45.73
CHARLOTTE MCDERMOTT	INSTRUCTOR-LBC	40.00
SARAH L FITZGERALD	INSTRUCTOR-LBC	40.00
BANKCARD 8076	REFUND-P&REC	32.00
MIDWEST WHEEL CO	VEHICLE MAINT-FD	22.46
HAWKINS INC	CHEMICALS-WAT	20.00
IOWA DEPT OF INSPEC & APPEALS	CHARITABLE GAMBLING LICENSE-K9	15.00
MARY EVANS	POSTAGE-HPC	14.85
TOTAL		643,030.76

FUND EXPENSE TOTALS	
POOL RENOVATIONS	313,500.00
PAYROLL	111,307.98
GENERAL FUND	91,177.09
SEWER FUND	27,329.92
ROAD USE TAX FUND	26,935.69
LOST III UR & STREETSCAPE	23,569.80
SOLID WASTE	16,822.11

CITY OF MOUNT VERNON
CLAIMS FOR APPROVAL, APRIL 21, 2025

LBC	12,741.20
PW FACILITIES	7,182.44
WATER FUND	6,810.28
LOST III COMMUNITY CENTER	4,333.40
STORM WATER FUND	1,320.85
TOTAL	643,030.76

AGENDA ITEM # J – 2

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: Pay Application #3 – 2024 Sanitary Sewer Improvements

ACTION: Motion

SYNOPSIS: The contractors are just over halfway finished with the sewer rehab work that was approved under the Linn County ARPA funding grant. This pay application is in the amount of \$99,432.91.

BUDGET ITEM: Linn County ARPA Grant

RESPONSIBLE DEPARTMENT: City Administrator

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Pay Application #3 – 2024 Sanitary Sewer Improvements

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025



VEENSTRA & KIMM INC.

2600 University Parkway, Suite 1
Coralville, Iowa 52241

319.466.1000 // 888.241.8001
www.v-k.net

April 7, 2025

PAY ESTIMATE NO. 3 2024 SANITARY SEWER REHABILITATION MOUNT VERNON, IOWA

Municipal Pipe Tool Co., LLC
515 5th Street, P.O. Box 398
Hudson, IA 50643

Contract Amount \$709,464.33
Contract Date July 15, 2024
Pay Period December 12, 2024 - April 7, 2025

BID ITEMS							
	Description	Unit	Estimated Quantity	Unit Price	Extended Price	Quantity Completed	Value Completed
1.1	Mobilization	LS	1	\$ 25,113.50	\$ 25,113.50	0.5	\$ 12,556.75
1.2	Traffic Control	LS	1	\$ 20,607.50	\$ 20,607.50	0.5	\$ 10,303.75
1.3	Sanitary Sewer Cleaning						\$ -
	1.3.1 6"	LF	748	\$ 2.55	\$ 1,907.40	339	
	1.3.2 8"	LF	7,843	\$ 2.55	\$ 19,999.65	5577	\$ 14,221.35
	1.3.3 10"	LF	1,805	\$ 2.55	\$ 4,602.75	1321.2	\$ 3,369.06
	1.3.4 12"	LF	2,195	\$ 2.55	\$ 5,597.25	2746.5	\$ 7,003.58
1.4	Sanitary Sewer Televising						
	1.4.1 6"	LF	1,087	\$ 1.00	\$ 1,087.00	339	\$ 339.00
	1.4.2 8"	LF	10,912	\$ 1.00	\$ 10,912.00	5577	\$ 5,577.00
	1.4.3 10"	LF	3,410	\$ 1.00	\$ 3,410.00	1321.2	\$ 1,321.20
	1.4.4 12"	LF	4,390	\$ 1.00	\$ 4,390.00	2746.5	\$ 2,746.50
1.5	Cured-in Place Pipe Lined Sewer						\$ -
	1.5.1 6"	LF	339	\$ 35.92	\$ 12,176.88	339	\$ 12,176.88
	1.5.2 8"	LF	3,069	\$ 31.45	\$ 96,520.05	2292.2	\$ 72,089.69
	1.5.3 10"	LF	1,605	\$ 43.82	\$ 70,331.10	762.9	\$ 33,430.28
	1.5.4 12"	LF	2,195	\$ 46.95	\$ 103,055.25	2746.5	\$ 128,948.18
1.6	CIPP Service Reinstatement	Ea.	91	\$ 250.00	\$ 22,750.00	58	\$ 14,500.00
1.7	Sewer Service Grouting	Ea.	91	\$ 795.00	\$ 72,345.00	11	\$ 8,745.00
1.8	Protruding Services	Ea.	16	\$ 250.00	\$ 4,000.00	8	\$ 2,000.00
1.9	Open Cut Point Repair						\$ -
	1.9.1 Depth <10'	Ea.	25	\$ 2,992.50	\$ 74,812.50	3	\$ 8,977.50
	1.9.2 Depth >10'	Ea.	5	\$ 4,095.00	\$ 20,475.00	1	\$ 4,095.00
1.10	Sanitary Sewer Pipe in Open Cut	LF	310	\$ 220.50	\$ 68,355.00	20	\$ 4,410.00
1.11	Pipe Reaming	LF	3,050	\$ 2.50	\$ 7,625.00	2538	\$ 6,345.00
1.12	Root Sawing	LF	1,857	\$ 2.50	\$ 4,642.50	2894	\$ 7,235.00
1.13	7" PCC Pavement	SY	140	\$ 107.10	\$ 14,994.00		\$ -
1.14	HMA - Standard Traffic	Tons	60	\$ 126.00	\$ 7,560.00		\$ -
1.15	Manhole Installation	Ea.	1	\$ 10,290.00	\$ 10,290.00		\$ -
1.16	Manhole Adjustment Minor	Ea.	2	\$ 840.00	\$ 1,680.00		\$ -
1.17	Heavy Cleaning: 3+ passes	LF	4,380	\$ 2.50	\$ 10,950.00	1520.1	\$ 3,800.25
1.18	Solid Waste Disposal	LB	26,500	\$ 0.35	\$ 9,275.00		\$ -
Contract Price:					\$ 709,464.33		\$ 364,190.96

SUMMARY			
		Total Approved	Total Completed
Contract Price		\$ 709,464.33	\$ 364,190.96
Approved Change Order (list each)	Change Order No. 1	\$ 1,178.00	\$ 1,178.00
	Change Order No. 2	\$ 18,567.90	\$ 19,435.00
	Revised Contract Price	\$ 729,210.23	\$ 384,803.96

Stored

Total Earned \$ 384,803.96

Retainage (5%) \$ 19,240.20

Total Earned Less Retainage \$ 365,563.76

Total Previously Approved (list each)	Pay Application 1	\$ 61,766.53	
	Pay Application 2	\$ 204,364.32	

Total Previously Approved \$ 266,130.85

Percent Complete 53%

Amount Due This Request \$ 99,432.91

The amount \$ 99,432.91 is recommended for approval for payment in accordance with the terms of the contract.

Prepared By:
Municipal Pipe Tool Co., LLC

Recommended By:
Veenstra & Kimm, Inc.

Approved By:
Mount Vernon, Iowa

Signature: Matt Boggs

Name: Matt Boggs

Title: Project Manager

Date: April 8, 2025

Signature: Eric Gould

Name: Eric Gould

Title: Engineer

Date: April 7, 2025

Signature: _____

Name: _____

Title: _____

Date: _____

AGENDA ITEM # J – 3

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: Pay Application #6 – 2024 Pool Renovations

ACTION: Motion

SYNOPSIS: Water's Edge forgot to send pay application #6 before the last council meeting. This pay application is in the amount of \$96,425.00.

BUDGET ITEM: Bond

RESPONSIBLE DEPARTMENT: City Administrator/Mayor

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Pay Application #6

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025

APPLICATION AND CERTIFICATION FOR PAYMENT

AIA DOCUMENT G702

PAGE ONE OF

2 PAGES

TO OWNER REPRESENTATIVE:

Chris Nobsisch
City of Mt Vernon
213 1st St W, Mt Vernon, IA 52314

PROJECT: Mount V. Pool Renovations

6

Distribution to:
☒ OWNER
☒ ARCHITECT

FROM CONTRACTOR:

Woodruff Construction, Inc
1890 Kountny Lane
Fort Dodge, IA 50501

ARCH / ENG: Waters Edge Aquatic Design

1153 Southwest Blvd Ste
202, Kansas City, KS 66103

PROJECT #: 24-109

CONTRACT #:

ORDER #:

REQ / REF #:

CONTRACTOR'S APPLICATION FOR PAYMENT

Application is made for payment, as shown below, in connection with the Contract.
Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	1,443,700.00
2. Net change by Change Orders	\$	165,026.39
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	1,608,726.39
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	831,389.50
5. RETAINAGE:		
a. <u>5</u> % of Completed Work	\$	37,619.48
b. <u>5</u> % of Stored Material	\$	3,950.00
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	41,569.48
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	789,820.03
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	693,395.03
8. CURRENT PAYMENT DUE	\$	96,425.00
9. BALANCE TO FINISH, INCL RETAINAGE (Line 3 less Line 6)	\$	818,906.37

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner		
Total approved this Month	\$165,026.39	
TOTALS	\$165,026.39	\$0.00
NET CHANGES by Change Order	\$165,026.39	

CONTRACTOR:

By: [Signature]Date: 2/28/25State of: Iowa County of: Polk
Subscribed and sworn to before me this 28 day of February
Notary Public: Procky-Liebold
My Commission expires: 9/19/27MOLLY UPHOFF
Notarial Seal - Iowa
Commission Number 858896
My Commission Expires Sep 19, 2027

ARCHITECT'S CERTIFICATE FOR PAYMENT

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect'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 \$ 96,425.00

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

ARCHITECT:

By: [Signature]Date: 03/05/2025

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.

AIA DOCUMENT G702 - APPLICATION AND CERTIFICATION FOR PAYMENT - 1992 EDITION - AIA® - © 1992

Users may obtain validation of this document by requesting a completed AIA Document D401 - Certification of Document's Authenticity from the Licensee.

Woodruff Construction does not send nor receive wire instructions via unsecured email without confirming information via reciprocating telephone calls or direct person to person contact. Under no circumstances should you send any funds to any party without first calling Woodruff Construction at 319-545-2410 and verifying the accuracy of wire instructions provided to you.

CONTINUATION SHEET

AIA DOCUMENT G703

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing

Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 6

APPLICATION DATE: 2/28/2025

PERIOD TO: n/a

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G TOTAL		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
1	Mobilization	\$30,000.00	\$30,000.00			\$30,000.00	100.00%		\$1,500.00
2	General Conditions	\$85,000.00	\$32,200.00	\$15,000.00		\$47,200.00	55.53%	\$37,800.00	\$2,360.00
3	Bonds/Insurance	\$9,800.00	\$9,800.00			\$9,800.00	100.00%		\$490.00
4	Owner's Allowance-General	\$35,000.00	\$0.00			\$0.00	0.00%	\$35,000.00	\$0.00
5	Owner's Allowance-Power	\$50,000.00	\$0.00			\$0.00	0.00%	\$50,000.00	\$0.00
6	Demolition	\$33,000.00	\$34,650.00			\$34,650.00	105.00%	(\$1,650.00)	\$1,732.50
7	Concrete	\$64,000.00	\$55,000.00			\$55,000.00	85.94%	\$9,000.00	\$2,750.00
8	Joint Sealants	\$11,500.00	\$9,000.00			\$9,000.00	78.26%	\$2,500.00	\$450.00
9	Main Water slide	\$310,000.00	\$0.00		\$79,000.00	\$79,000.00	25.48%	\$231,000.00	\$3,950.00
10	Aquatic Play unit	\$163,000.00	\$3,500.00			\$3,500.00	2.15%	\$159,500.00	\$175.00
11	Shades	\$23,500.00	\$15,000.00		\$0.00	\$15,000.00	63.83%	\$8,500.00	\$750.00
12	Misc. Steel Items	\$7,500.00	\$7,500.00			\$7,500.00	100.00%		\$375.00
13	Prep and Coating	\$48,000.00	\$20,000.00			\$20,000.00	41.67%	\$28,000.00	\$1,000.00
14	Pool Equipment	\$532,000.00	\$371,000.00	\$7,500.00	\$0.00	\$378,500.00	71.15%	\$153,500.00	\$18,925.00
15	Earth work	\$33,000.00	\$25,000.00			\$25,000.00	75.76%	\$8,000.00	\$1,250.00
16	Exterior Improvements	\$8,400.00	\$0.00			\$0.00	0.00%	\$8,400.00	\$0.00
17	CAR # 1 Building permit	\$6,883.05	\$6,883.05			\$6,883.05	100.00%		\$344.15
18	CAR # 2 Concrete removal	\$92,150.03	\$53,000.00			\$53,000.00	57.51%	\$39,150.03	\$2,650.00
19	CAR # 3 Electrical Panel	\$18,218.14	\$17,000.00			\$17,000.00	93.31%	\$1,218.14	\$850.00
20	CAR # 4 Patching the Pool	\$24,856.45	\$24,856.45			\$24,856.45	100.00%		\$1,242.82
21	CAR # 5 In Pool Lights	\$22,918.72	\$15,500.00			\$15,500.00	67.63%	\$7,418.72	\$775.00
22		\$0.00	\$0.00			\$0.00			\$0.00
23		\$0.00	\$0.00			\$0.00			\$0.00
24		\$0.00	\$0.00			\$0.00			\$0.00
25		\$0.00	\$0.00			\$0.00			\$0.00
26		\$0.00	\$0.00			\$0.00			\$0.00
27		\$0.00	\$0.00			\$0.00			\$0.00
28		\$0.00	\$0.00			\$0.00			\$0.00
	GRAND TOTALS	\$1,608,726.39	\$729,889.50	\$22,500.00	\$79,000.00	\$831,389.50	51.68%	\$777,336.89	\$41,569.48

Users may obtain validation of this document by requesting of the license a completed AIA Document DA01 - Certification of Document's Authenticity

AIA DOCUMENT G703 - CONTINUATION SHEET FOR G702 - 1992 EDITION - AIA® © 1992

THE AMERICAN INSTITUTE OF ARCHITECTS, 1735 NEW YORK AVENUE, N.W., WASHINGTON, D.C. 20006-5232

AGENDA ITEM # J – 4

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: JEO Consulting Group Invoice #160285 – Uptown Streetscape Plan

ACTION: Motion

SYNOPSIS: Please see the attached invoice in the amount of \$8,974.51. The latest progress report from JEO is attached to the invoice as well.

BUDGET ITEM: Bond

RESPONSIBLE DEPARTMENT: City Administrator

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Invoice

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025



Engineering | Architecture | Surveying | Planning

Invoice

April 14, 2025
Project No: R231567.00
Invoice No: 160285
Invoice Amount: 8,974.51

Chris Nosbisch
City of Mount Vernon
213 First St. NW
Mount Vernon, IA 52314

Project Manager Jeremy Kaemmer

Project R231567.00 Mount Vernon Downtown Streetscape Improvements

Professional Services through April 4, 2025

- See Attached Progress Report

	Contract Amount	Percent Complete	Billed-to-Date	Previous Billing	Current Billing
Lump Sum Phase(s)					
Project Management	\$29,300.00	99%	\$29,007.00	\$29,007.00	0.00
Survey	\$24,700.00	100%	\$24,700.00	\$24,700.00	0.00
Discovery	\$23,200.00	100%	\$23,200.00	\$23,200.00	0.00
Visioning and Conceptual Development	\$52,800.00	100%	\$52,800.00	\$52,800.00	0.00
Master Plan Documentation	\$22,400.00	100%	\$22,400.00	\$22,400.00	0.00
Planning and Engagement Additional Services	\$15,900.00	100%	\$15,900.00	\$15,900.00	0.00
Design Services	\$234,300.00	48%	\$113,374.00	\$104,721.80	\$8,652.20
Utility Design & Permitting	\$12,800.00	34%	\$4,290.00	\$4,290.00	0.00

Hourly Phase(s)

Additional Printed Copies			\$322.31	0.00	\$322.31
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Total	\$415,400.00		\$285,993.31	\$277,018.80	\$8,974.51
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Total Amount Due Upon Receipt : \$8,974.51

Outstanding Invoices

Number	Date	Balance
158187	1/30/2025	20,501.00
159456	3/14/2025	3,068.80
Total		23,569.80

Email Invoice to: cnosbisch@cityofmtvernon-ia.gov; lboren@cityofmtvernon-ia.gov



Monthly Progress Report

PROJECT NAME | Mount Vernon Uptown Streetscaping Project
JEO PROJECT NO. | 241659.00
CONTRACT DATE | January 2, 2024
DATE PREPARED | April 11, 2025

1) Work Completed During Current Period (3/8/25 – 4/11/25)

Task 1: Project Management

- Project management and internal team coordination.
- Quality control of task work and deliverables.

Task 2: Survey

- Complete

Task 3: Discovery

- Complete

Task 4: Visioning & Concept Development

- Complete

Task 5: Master Plan Documentation

- Complete

Task 6: Design Services

- Preliminary 30% Plan Production Underway

Task 7: Utility Coordination & Permitting

- Water Main Layouts

Task 8: Bidding & Negotiation

- No activity to report at this time.

Task 9: Construction Administration/Inspection

- No activity to report at this time.

Task 10: Additional Planning & Engagement Services

- Complete

2) Planned Work for Next Period

- a) Finalize 30% plans, target date May 2.

3) Project Schedule

- a) Design Phase delayed.
 - (1) 30% Plans – May 2
 - (2) Review Period – May 16
 - (3) 90% Plans – June 13

4) Information Needed from Mt Vernon

- a) Construction Plans from Lighting project

5) Issues or Concerns

- a) See schedule note.

6) Next Meeting

- a) Will coordinate final landscaping design decisions via hybrid virtual meeting, to be scheduled.

7) Change order Management

- a) Amendments
 - i) AMD#1 – Additional Open House & Planning Services
- b) Fee Changes
 - i) \$399,500 -> \$415,400 (3.9% increase)
- c) Schedule Changes
 - i) Target Deliverable June 13.



AGENDA ITEM # J – 5

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: Picnic Table Purchase - Pool

ACTION: Motion

SYNOPSIS: Staff is recommending the purchase of ten new picnic tables for the swimming pool at a cost not to exceed \$13,500. The existing red stained cedar picnic tables will be moved to other locations.

BUDGET ITEM: Bond

RESPONSIBLE DEPARTMENT: City Administrator

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Quote

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025



PREMIER POLYSTEEL
The Best Commercial Outdoor Furniture Available. Period.

Premier Polysteel
A Division of ADA Enterprises, Inc.
305 Enterprise Drive
PO Box 77
Northwood, IA 50459
Ph: 641-324-2750 Fax: 641-324-1092
Toll Free US & Canada: 877-746-3826

Quote

Quote Number: 30656 Quoted Date: 04/16/2025

Quote To

Matt Siders
Lester Buresh Family Community Wellness Ctr.
855 Palisades Road SW
Mount Vernon, IA 52314
United States

Ph: 319-551-9513

Expiration Date: 04/30/2025

Terms: Due With Order

Ship Via: WorldWideExp

Salesperson: Olivia Stensrud

Reference: Perf Tables (10)

Line	Quantity	Part Number/Description	Unit Price	Ext Price
001	10 ea	924-3P1 6' Champ Perf FS Table 6' Champion Perforated Metal Free Standing Picnic Table,	\$1,247.00	\$12,470.00

Line	Quantity	Part Number/Description	Unit Price	Ext Price
002	1 ea	FREIGHT Ship to 52314	\$640.00	\$640.00

Lead Time: 4 Weeks

Total: \$13,110.00

Payment Terms: As stated above

Freight: Please note this freight quote does not include a lift gate or special services. Should you need special services, let us know and we can adjust the quote as needed.

Warranty: All products manufactured by Premier Polysteel come with a 20 year limited warranty!

Cancellation Policy: Orders may be cancelled within 72 hours without penalty. Cancellation of order after 72 hours may be subject to restocking fees per our company terms.

All prices are net U.S. dollars. All local, state or other taxes, (if applicable) are the responsibility of the purchaser.

Freight note: If you need a lift gate and have not requested one, please notify us ASAP. Your freight costs and services will need to be adjusted accordingly.

AGENDA ITEM # J – 6

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: Pool Lounge Chairs

ACTION: Motion

SYNOPSIS: Staff is recommending the purchase of 50 new aruba strap chaise lounge chairs for the pool at a cost not to exceed \$15,000 (with shipping). The lounge chairs come with a five-year warranty and are easier to repair than the hard plastic units they are replacing.

BUDGET ITEM: Bond

RESPONSIBLE DEPARTMENT: City Administrator

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Information Sheets

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025

Aruba Strap Chaise Lounge without Arms with Round Aluminum Frame

Model No: 142LC-31120

Starting at

\$254.95

SKU#: 142LC-31120

Strap *

Choose an Option...

Seat Height *

Choose an Option...

Glides *

Choose an Option...

Accent Strap Color *

201 White



201 White

202 Vanilla



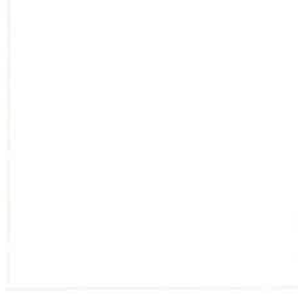
202 Vanilla

203 Yellow



203 Yellow

204 Citron Yellow



204 Citron Yellow

205 Driftwood



205 Driftwood

206 Camel



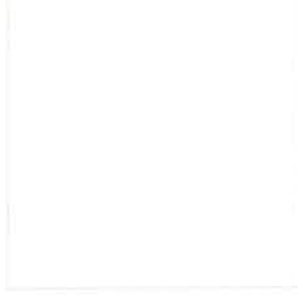
206 Camel

207 Saddle



207 Saddle

208 Dark Brown



208 Dark Brown

209 Terracotta



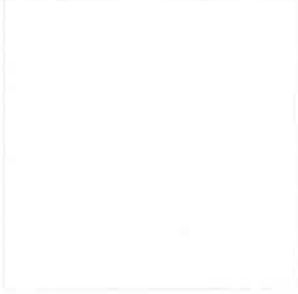
209 Terracotta

211 Kelly Green



211 Kelly Green

212 Dark Green



212 Dark Green

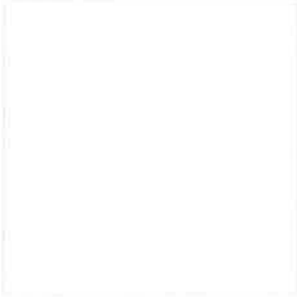
213 Baby Blue



213 Baby Blue



238 Coffee



238 Coffee

239 Mistletoe

248 Sherwood Green



248 Sherwood Green

242 Papaya



242 Papaya

249 Deepwater Blue



249 Deepwater Blue

246 Holly Green



246 Holly Green

250 Charcoal

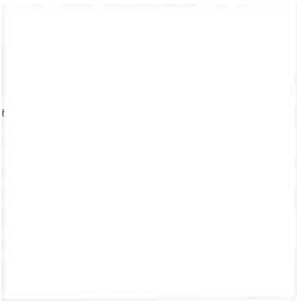


250 Charcoal

247 Slate Blue

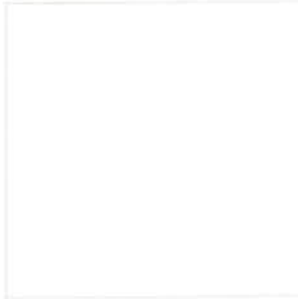


247 Slate Blue



251 Forest Green

252 Dove



252 Dove

Accent Placement *

-- Please Select --

Qty

1

Add to Cart

Add to Quote

 [ADD TO COMPARE](#)

The Aruba Strap Chaise Lounge is a great option for commercial use due to its focus on affordability, durability and space-saving features.

- Low aluminum body design
- Stacks easily
- Safety-rail headrest
- UV and mildew inhibitors
- Available in 12", 14", 16" or 20" seat heights

***Important Note:** This product is unique in that it is made-to-order. This means each item is custom-made specifically to your preferences, including your choice of colors. Because of this, it's essential to be aware that lead times can vary.

Features

- **Extruded Aluminum Body:** Rust-resistant aluminum makes it perfect for outdoor use and harsh weather conditions.
- **Powder-Coated Finish:** Provides additional protection and allows for customization to match the decor.
- **Double-Wrapped Straps:** Enhances security and prevents tearing or detachment.
- **Stacks Easily:** Saves space during storage, crucial in commercial settings
- **Low Body Design:** May offer easily ingress and egress for a wider range of users.
- **Safety-Rail Headrest:** Offers a level of security and comfort for the user's head.
- **UV and Mildew Inhibitors:** Minimizes maintenance needs by protecting the straps from sun damage and mold growth.

Questions? M - F | 9 AM - 5 PM EST

[\(877\) 777-3700](tel:8777773700) or [Chat Now](#)



Feature Highlights

Frame Aluminum

Straps Vinyl

Coating Powder Coated

Specifications Warranty

- Length: 79" x Width: 28" x Height: 38"
- Stack QTY: 20+
- Frame Material: Aluminum
- Seating Type: Vinyl Strap
- Aluminum Extrusion: 1" round
- Construction Quality: Commercial
- Adjustable Headrest

Strap Furniture Warranty

- **Aluminum Frame:** 5 years against breakage or structural failure occurring during normal use
- **Frame Coating:** 5 years against cracking, peeling, or blistering of powder-coating
- **Straps:** 3 years against rivets pulling out of holes, 1 year against strap breakage

Damage due to abuse, misuse, or natural causes such as hurricanes, tornadoes, fires, etc. is not covered.

Fading or discoloration from the sun, cleaners, solvents, chemicals, and sunscreen products is not covered.

Sling Furniture Warranty

- **Aluminum Frame:** 5 years against breakage or structural failure occurring during normal use
- **Frame Coating:** 5 years against cracking, peeling, or blistering of powder-coating
- **Slings:** 1 year against threads unraveling or breaking

Damage due to abuse, misuse, or natural causes such as hurricanes, tornadoes, fires, etc. is not covered.

Fading or discoloration from the sun, cleaners, solvents, chemicals, and sunscreen products is not covered.

Patio Table Warranty

- **Aluminum Frame:** 5 years against breakage or structural failure occurring during normal use
- **Frame Coating:** 5 years against cracking, peeling, or blistering of powder-coating
- **Tabletops:** Fiberglass and Acrylic tabletops are not covered

Damage due to abuse, misuse, or natural causes such as hurricanes, tornadoes, fires, etc. is not covered.

Fading or discoloration from the sun, cleaners, solvents, and chemical products is not covered.

[Read More](#)

Why ParknPool?

At ParknPool, we offer quality products from trusted manufacturers, specialize in high-quality, focused expertise, and provide a personal touch with a dedicated salesperson for each customer.



Quality Products

We partner with over 40 trusted manufacturers to bring you products that will last for years to come.



Focus Expertise

Specializes in a select range of products, ensuring high quality and expert advice for optimal outdoor space solutions.



Personal Touch

Each customer is paired with a dedicated salesperson, ensuring personalized and memorable experiences.

Have Questions About our Products or Shipping

Our commercial outdoor furniture experts are available to answer your questions.

[Live Chat](#) [Contact Us](#)

Product Type	Market Type	Support	
Benches	Architects / Builders / Landscapers	About ParknPool	
Bike Racks	Campgrounds	Contact Us	
Bleachers	Clubs	Catalog	
Dog Park Equipment	Education	Policies	
Drinking Fountains	Hotels / Resorts / Amusement	Blog	
Message Centers	Multi-Housing / Apartments / HOA		
Outdoor Showers	Municipal / Government		
Park Grills & Fire Rings	Parks		
Picnic Tables	Public Pools		
Planters	Restaurants Furniture		
Playground Equipment			
Pool Furniture			
Shade Structures			
Trash Cans & Recycling Bins			
Umbrellas & Cabanas			



Save 20% Off Sitewide!

Entire Month of July! Sale Ends 7/31/2024.

\$2,000 Minimum Order Total

Excluding Freight and Sales Tax

Use Promo Code **07SS2024** at checkout

AGENDA ITEM # J – 7

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: Auditing Services

ACTION: Motion

SYNOPSIS: Staff is recommending the City of Mount Vernon continue to utilize the services of Gronewold, Bell, Kyhnn & Co. P.C. for the annual audit. This would be a one-year proposal with a proposed cost of \$15,580 (small increase of \$940).

BUDGET ITEM: All

RESPONSIBLE DEPARTMENT: City Administrator

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Engagement Letter

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025

Gronewold, Bell, Kyhnn & Co. P.C.
CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS AND FINANCIAL CONSULTANTS

1910 EAST 7th STREET BOX 369
ATLANTIC, IOWA 50022-0369
(712) 243-1800
FAX (712) 243-1265
CPA@GBKCO.COM

DAVID A. GINTHER
DUSTIN T. VEENSTRA
FAITH E. HINRICH

April 16, 2025

City of Mount Vernon
213 1st Street NW
Mount Vernon, Iowa 52314

To the Mayor and Members of the City Council

We are pleased to confirm our understanding of the services we are to provide for the City of Mount Vernon for the year ended June 30, 2025.

Audit Scope and Objectives

We will audit the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information, and the disclosures, which collectively comprise the basic financial statements of the City of Mount Vernon, as of and for the year ended June 30, 2025.

We have also been engaged to report on supplementary information that accompanies the City of Mount Vernon's financial statements. We will subject the following supplementary information to the auditing procedures applied in our audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America (GAAS), and we will provide an opinion on it in relation to the financial statements as a whole in a report combined with our auditor's report on the financial statements:

1. Schedule of Cash Receipts, Disbursements and Changes in Cash Balances - Nonmajor Governmental Funds
2. Schedule of Receipts by Source and Disbursements by Function - All Governmental Funds

In connection with our audit of the basic financial statements, we will read the following 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.

1. Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances - Budget and Actual - All Governmental Funds and Proprietary Funds
2. Notes to Other Information - Budgetary Reporting
3. Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)
4. Schedule of City Contributions
5. Notes to Other Information - Pension Liability

The objectives of our audit are to obtain reasonable assurance as to whether the financial statements as a whole are free from material misstatement, whether due to fraud or error; issue an auditor's report that includes our opinion about whether your financial statements are fairly presented, in all material respects, in conformity with the cash basis of accounting; and report on the fairness of the supplementary information referred to in the second paragraph of this section when considered in relation to the financial statements as a whole. 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. Misstatements, including omissions, can arise from fraud or error and are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment of a reasonable user made based on the financial statements.

The objectives also include reporting on internal control over financial reporting and compliance with provisions of laws, regulations, contracts, and award agreements, noncompliance with which could have a material effect on the financial statements in accordance with *Government Auditing Standards*.

Auditor's Responsibilities for the Audit of the Financial Statements

We will conduct our audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States, and will include tests of your accounting records of the City of Mount Vernon and other procedures we consider necessary to enable us to express such opinions. As part of an audit in accordance with GAAS and *Government Auditing Standards*, we exercise professional judgement and maintain professional skepticism throughout the audit.

We will evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management. We will also evaluate the overall presentation of the financial statements, including the disclosures, and determine whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation. We will plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement, whether from (1) errors, (2) fraudulent financial reporting, (3) misappropriation of assets, or (4) violations of laws or governmental regulations that are attributable to the government or to acts by management or employees acting on behalf of the government. Because the determination of waste and abuse is subjective, *Government Auditing Standards* do not expect auditors to perform specific procedures to detect waste or abuse in financial audits nor do they expect auditors to provide reasonable assurance of detecting waste or abuse.

Because of the inherent limitations of an audit, combined with the inherent limitations of internal control, and because we will not perform a detailed examination of all transactions, there is an unavoidable risk that some material misstatements may not be detected by us, even though the audit is properly planned and performed in accordance with GAAS and *Government Auditing Standards*. In addition, an audit is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, we will inform the appropriate level of management of any material errors, fraudulent financial reporting, or misappropriation of assets that comes to our attention. We will also inform the appropriate level of management of any violations of laws or governmental regulations that come to our attention, unless clearly inconsequential. Our responsibility as auditors is limited to the period covered by our audit and does not extend to any later periods for which we are not engaged as auditors.

We will also conclude, based on the audit evidence obtained, whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the government's ability to continue as a going concern for a reasonable period of time.

Our procedures will include tests of documentary evidence supporting the transactions recorded in the accounts and direct confirmation of certain assets and liabilities by correspondence with selected customers, creditors, and financial institutions. We may also request written representation from your attorneys as part of the engagement.

Audit Procedures - Internal Control

We will obtain an understanding of the government and its environment, including the system of internal control, sufficient to identify and assess the risks of material misstatement of the financial statements, whether due to error or fraud, and to design and perform audit procedures responsive to those risks and obtain evidence that is sufficient and appropriate to provide a basis for our opinions. Tests of controls may be performed to test the effectiveness of certain controls that we consider relevant to preventing and detecting errors and fraud that are material to the financial statements and to preventing and detecting misstatements resulting from illegal acts and other noncompliance matters that have a direct and material effect on the financial statements. Our tests, if performed, will be less in scope than would be necessary to render an opinion on internal control and, accordingly, no opinion will be expressed in our report on internal control issued pursuant to *Government Auditing Standards*. 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, misrepresentation, or the override of internal control. An audit is not designed to provide assurance on internal control or to identify significant deficiencies or material weaknesses. Accordingly, we will express no such opinion. However, during the audit, we will communicate to management and those charged with governance internal control related matters that are required to be communicated under AICPA professional standards and *Government Auditing Standards*.

Audit Procedures - Compliance

As part of obtaining reasonable assurance about whether the financial statements are free of material misstatement, we will perform tests of the City of Mount Vernon's compliance with the provisions of applicable laws, regulations, contracts, agreements, and grants. However, the objective of our audit will not be to provide an opinion on overall compliance and we will not express such an opinion in our report on compliance issued pursuant to *Government Auditing Standards*.

Responsibilities of Management for the Financial Statements

Our audit will be conducted on the basis that you acknowledge and understand your responsibility for designing, implementing, establishing, and maintaining effective internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, and for evaluating and monitoring ongoing activities to help ensure that appropriate goals and objectives are met; following laws and regulations; and ensuring that management and financial information is reliable and properly reported. Management is also responsible for implementing systems designed to achieve compliance with applicable laws, regulations, contracts, and grant agreements. You are also responsible for the selection and application of accounting principles, for the preparation and fair presentation of the financial statements and all accompanying information in conformity with the cash basis of accounting, and for compliance with applicable laws and regulations and the provisions of contracts and grant agreements. You are responsible for including all informative disclosures that are appropriate for the cash basis of accounting. Those disclosures will include (1) a description of the cash basis of accounting, including a summary of significant accounting policies, and how the cash basis of accounting differs from accounting standards generally accepted in the United States of America (GAAP); (2) informative disclosures similar to those required by GAAP; and (3) additional disclosures beyond those specifically required that may be necessary for the financial statements to achieve fair presentation.

Management is responsible for making drafts of financial statements, all financial records, and related information available to us; for the accuracy and completeness of that information (including information from outside of the general and subsidiary ledgers); and for the evaluation of whether there are any conditions or events, considered in the aggregate, that raise substantial doubt about the City's ability to continue as a going concern for the 12 months after the financial statements date or shortly thereafter (for example, within an additional three months if currently known). You are also responsible for providing us with (1) access to all information of which you are aware that is relevant to the preparation and fair presentation of the financial statements, such as records, documentation, identification of all related parties and all related-party relationships and transactions, and other matters; (2) additional information that we may request for the purpose of the audit; and (3) unrestricted access to persons within the government from whom we determine it necessary to obtain audit evidence. At the conclusion of our audit, we will require certain written representations from you about your responsibilities for the financial statements; compliance with laws, regulations, contracts, and grant agreements; and other responsibilities required by GAAS and *Government Auditing Standards*.

Your responsibilities include adjusting the financial statements to correct material misstatements and confirming to us in the management representation letter that the effects of any uncorrected misstatements aggregated by us during the current engagement and pertaining to the latest period presented are immaterial, both individually and in the aggregate, to the financial statements of each opinion unit taken as a whole.

You are responsible for the design and implementation of programs and controls to prevent and detect fraud, and for informing us about all known or suspected fraud affecting the government involving (1) management, (2) employees who have significant roles in internal control, and (3) others where the fraud could have a material effect on the financial statements. Your responsibilities include informing us of your knowledge of any allegations of fraud or suspected fraud affecting the government received in communications from employees, former employees, grantors, regulators, or others. In addition, you are responsible for identifying and ensuring that the government complies with applicable laws, regulations, contracts, agreements, and grants and for taking timely and appropriate steps to remedy fraud and noncompliance with provisions of laws, regulations, contracts, and grant agreements that we report.

You are responsible for the preparation of the supplementary information, which we have been engaged to report on, in conformity with the cash basis of accounting. You agree to include our report on the supplementary information in any document that contains, and indicates that we have reported on, the supplementary information. You also agree to include the audited financial statements with any presentation of the supplementary information that includes our report thereon. Your responsibilities include acknowledging to us in the written representation letter that (1) you are responsible for presentation of the supplementary information in accordance with the cash basis of accounting; (2) you believe the supplementary information, including its form and content, is fairly presented in accordance with the cash basis of accounting; (3) the methods of measurement or presentation have not changed from those used in the prior period (or, if they have changed, the reasons for such changes); and (4) you have disclosed to us any significant assumptions or interpretations underlying the measurement or presentation of the supplementary information.

Management is responsible for establishing and maintaining a process for tracking the status of audit findings and recommendations. Management is also responsible for identifying and providing report copies of previous financial audits, attestation engagements, performance audits, or other studies related to the objectives discussed in the Audit Scope and Objectives section of this letter. This responsibility includes relaying to us corrective actions taken to address significant findings and recommendations resulting from those audits, attestation engagements, performance audits, or other studies. You are also responsible for providing management's views on our current findings, conclusions, and recommendations, as well as your planned corrective actions, for the report, and for the timing and format for providing that information.

Other Services

We will also assist in preparing the financial statements and related notes of the City of Mount Vernon in conformity with the cash basis of accounting based on information provided by you. These nonaudit services do not constitute an audit under *Government Auditing Standards* and such services will not be conducted in accordance with *Government Auditing Standards*. We will perform the services in accordance with applicable professional standards. The other services are limited to the financial statement services previously defined. We, in our sole professional judgment, reserve the right to refuse to perform any procedure or take any action that could be construed as assuming management responsibilities.

You agree to assume all management responsibilities relating to the financial statements and related notes and any other nonaudit services we provide. You will be required to acknowledge in the management representation letter our assistance with the preparation of the financial statements and related notes and that you have reviewed and approved the financial statements and related notes prior to their issuance and have accepted responsibility for them. Further, you agree to oversee the nonaudit services by designating an individual, preferably from senior management, with suitable skill, knowledge, or experience; evaluate the adequacy and results of those services; and accept responsibility for them.

Engagement Administration, Fees and Other

We understand that your employees will prepare all cash or other confirmations we request and will locate any documents selected by us for testing.

We will provide copies of our reports to the City of Mount Vernon; however, management is responsible for distribution of the reports and the financial statements. Unless restricted by law or regulation, or containing privileged and confidential information, copies of our reports are to be made available for public inspection.

The audit documentation for this engagement is the property of Gronewold, Bell, Kyhnn & Co. P.C. and constitutes confidential information. However, subject to applicable laws and regulations, audit documentation and appropriate individuals will be made available upon request and in a timely manner to the Auditor of State or its designee, a federal agency providing direct or indirect funding, or the U.S. Government Accountability Office for purposes of a quality review of the audit, to resolve audit findings, or to carry out oversight responsibilities. We will notify you of any such request. If requested, access to such audit documentation will be provided under the supervision of Gronewold, Bell, Kyhnn & Co. P.C.'s personnel. Furthermore, upon request, we may provide copies of selected audit documentation to the aforementioned parties. These parties may intend, or decide, to distribute the copies or information contained therein to others, including other governmental agencies.

The audit documentation for this engagement will be retained for a minimum of five years after the report release date or for any additional period requested by the Auditor of State. If we are aware that a federal awarding agency or auditee is contesting an audit finding, we will contact the party(ies) contesting the audit finding for guidance prior to destroying the audit documentation.

Dustin Veenstra is the engagement partner and is responsible for supervising the engagement and signing the reports or authorizing another individual to sign them. We expect to begin our audit on approximately July, 2025 and to issue our reports no later than October 31, 2025.

Our fee for services will be at our standard hourly rates plus out-of-pocket costs (such as report reproduction, word processing, postage, travel, copies, telephone, etc.) except that we agree that our gross fee, including expenses, will not exceed our maximum fee per the attached Exhibit A. Our standard hourly rates vary according to the degree of responsibility involved and the experience level of the personnel assigned to your audit. Our invoices for these fees will be rendered each month as work progresses and are payable on presentation. If we elect to terminate our services for nonpayment, our engagement will be deemed to have been completed upon written notification of termination, even if we have not completed our report. You will be obligated to compensate us for all time expended and to reimburse us for all out-of-pocket costs through the date of termination. The above fee is based on anticipated cooperation from your personnel and the assumption that unexpected circumstances will not be encountered during the audit. If significant additional time is necessary, we will discuss it with you and arrive at a new fee estimate before we incur the additional costs.

Reporting

We will issue a written report upon completion of our audit of the City of Mount Vernon's financial statements. Our report will be addressed to Management, the Mayor and Members of the City Council of the City of Mount Vernon. Circumstances may arise in which our report may differ from its expected form and content based on the results of our audit. Depending on the nature of these circumstances, it may be necessary for us to modify our opinions, add a separate section, or add an emphasis-of-matter or other-matter paragraph to our auditor's report, or if necessary, withdraw from this engagement. If our opinions are other than unmodified, we will discuss the reasons with you in advance. If, for any reason, we are unable to complete the audit or are unable to form or have not formed opinions, we may decline to express an opinion or issue reports, or we may withdraw from this engagement.

We will also provide a report (which does not include an opinion) on internal control related to the financial statements and compliance with the provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a material effect on the financial statements as required by *Government Auditing Standards*. The report on internal control and on compliance and other matters will state (1) that the purpose of the report is solely to describe the scope of testing of internal control and compliance, and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control on compliance, and (2) that the report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control compliance. The report will also state that the report is not suitable for any other purpose. If during our audit we become aware that the City of Mount Vernon is subject to an audit requirement that is not encompassed in the terms of this engagement, we will communicate to management and those charged with governance that an audit in accordance with GAAS and the standards for financial audits contained in *Government Auditing Standards* may not satisfy the relevant legal, regulatory, or contractual requirements.

We appreciate the opportunity to be of service to the City of Mount Vernon and believe this letter accurately summarizes the significant terms of our engagement. If you have any questions, please let us know. If you agree with the terms of our engagement as described in this letter, please sign the attached copy and return it to us.

Very truly yours,

GRONEWOLD, BELL, KYHNN & CO. P.C.


Dustin T. Veenstra, CPA

DTV:js

RESPONSE:

This letter correctly sets forth the understanding of the City of Mount Vernon.

Signature: _____

Title: _____

Date: _____

Proposal for Audit Services
CITY OF MOUNT VERNON
Years Ending June 30, 2024 - 2026

<u>Proposed audit fee:</u>	<u>2024</u>	<u>2025</u>	<u>2026</u>
1. Estimated total hours	<u>120</u>	<u>120</u>	<u>120</u>
2. Proposed fee for the audit of the City's financial statements	\$ 13,440	\$ 14,380	\$ 15,380
3. Estimated out-of-pocket expenses	<u>1,200</u>	<u>1,200</u>	<u>1,200</u>
4. Total maximum proposed cost	<u>\$ 14,640</u>	<u>\$ 15,580</u>	<u>\$ 16,580</u>
5. Compliance testing in accordance with the Single Audit Act and Uniform Guidance, if required	<u>\$ 3,200</u>	<u>\$ 3,400</u>	<u>\$ 3,600</u>

Should unusual circumstances be discovered during our audit which would require additional work or investigation, this would be brought to your attention. We would then discuss the matter and make separate arrangements if you wish to have us perform additional work.

If requested, cost for presentation to the City Council would be in addition to the above proposed fees.

6. Progress billings are submitted monthly on approximately the 10th of the month following the month of service and are payable upon presentation.
7. Additional consulting services are billed at our standard billing rates. Our current hourly billing rates are as follows:

Partners	\$130 - \$210
Manager/Supervisor	100-130
Senior	70-100
Other staff	50-70

AGENDA ITEM # J – 8

**AGENDA INFORMATION
MT. VERNON CITY COUNCIL COMMUNICATION**

DATE: April 21, 2025

AGENDA ITEM: Bradley Hauge

ACTION: Motion

SYNOPSIS: Mr. Hauge assists the City with the completion of state budget forms, TIF reports and monthly bank reconciliations. The yearly contract amount is \$7,750.00 (small increase of \$175).

BUDGET ITEM: All

RESPONSIBLE DEPARTMENT: City Administrator

MAYOR/COUNCIL ACTION: Motion

ATTACHMENTS: Engagement Letter

PREPARED BY: Chris Nosbisch

DATE PREPARED: 4/18/2025

**Bradley L. Hauge, CPA
4807 Mary Green Court NE
Cedar Rapids, Iowa 52411
319-560-5237**

April 2, 2025

Mr. Chris Nosbisch, City Administrator
City of Mt. Vernon
213 1st Street West
Mt. Vernon, Iowa 52314

Dear Chris:

I am pleased to provide accounting services for the City of Mt. Vernon, Iowa (the City) for the fiscal year ending June 30, 2025. The purpose of this engagement letter is to confirm our understanding of the terms and objectives of our engagement and the nature and limitations of the services to be provided.

Services to be provided:

- Review receipts and disbursements ledgers for the fiscal year ending June 30, 2025.
- Prepare adjusting journal entries as needed.
- Reconcile transfers made during the year.
- Prepare and/or update various workpapers for the auditor.
- Prepare the financial statement (excel portion) of the City's year-end financial report to be audited by the City's auditors.
- Reconcile the year-end Clerk's Report balances to the year-end financial report.
- Review final draft of the year-end audited financial statements.
- Prepare the City Street Financial Report.
- Prepare the State of Iowa City Annual Financial Report.

Fees and payment terms

The charges for this work are to be based upon the time involved. Bills for services are due when submitted. It is estimated that fees for the above services will be approximately \$7,750.

I will not audit or review your financial statements, or any other accounting documents and information you provide, in accordance with generally accepted auditing standards. Accordingly, I ask that you do not in any manner refer to this as an audit or review.

This engagement is not designed to detect immaterial misstatements or violations of laws or governmental regulations that do not have a direct and material effect on the financial statements. However, I will inform the appropriate level of management and those charged with governance of any material errors, fraudulent financial reporting, or misappropriation of assets that come to my attention.

You are responsible for adopting sound accounting policies, for maintaining an adequate and efficient accounting system, for safeguarding assets, for authorizing transactions, for retaining supporting documentation for those transactions, and for devising a system of internal controls that will, among other things, help assure the preparation of proper financial statements. Furthermore, you are responsible for management decisions and functions, for designating a competent employee to oversee any of the services I provide, and for evaluating the adequacy and results of those services.

If, after full consideration, you agree that the foregoing terms shall govern this engagement, please sign this letter in the space provided and mail or email the signed letter back to me, keeping a fully-executed copy for your records.

I very much appreciate the opportunity to serve you and will be pleased to discuss any questions that you may have.

Very truly yours,

Bradley L. Hauge, CPA

Bradley L. Hauge, CPA

ACCEPTED AND AGREED:

City of Mt. Vernon, Iowa

By _____

Date

Title

K. Reports-Received/File

Mt. Vernon-Lisbon Police Department

Douglas J. Shannon
Chief of Police

MARCH 2025 POLICE REPORT

Vehicle Collisions

There was a total of 9 reported collisions during the month. There were 6 collisions in Mount Vernon. Collision 1 occurred on the 700 block of Meadow Lane Ct when unit 1 struck unit 2, which was legally parked. Damage was estimated at \$2,000 and no injuries were reported. Collision 2 occurred on highway 30 when unit 1 struck a deer. Damage was estimated at \$1,600 and no injuries were reported. Collision 3 occurred on the 100 block of 3rd St SE when unit 1 failed to stop and struck unit 2. Damage was estimated at \$13,000 and no injuries were reported. Collision 4 occurred on the 100 blk of E. 1st St when unit 1 was backing out of a parking spot and struck unit 2, which was legally parked. Damage was estimated at \$3,000 and no injuries were reported. Collision 5 occurred on the 700 block of 8th St NW when unit 1 was backing out of a driveway and struck unit 2, which was legally parked. Damage was estimated at \$6,000 and no injuries. Collision 6 occurred on the 300 block of business 30 when unit 1 was backing out of a parking spot and struck unit 2. Damage was estimated at \$4,000 and no injuries were reported.

There were 3 collisions in Lisbon. Collision 1 occurred on the 300 block of business 30 when unit 1 was backing out of a parking spot and struck unit 2, which was legally parked. Damage was estimated at \$3,000 and no injuries were reported. Collision 2 occurred on the 900 block of Martha St. when unit 1 was backing out of a driveway and struck unit 2, which was legally parked. Damage was estimated at \$3,600 and no injuries were reported. Collision 3 occurred on the 100 block of N. Washington St. when unit 1 turned right and lost control. Injuries were reported and damage was estimated at \$3,000.

Incidents/Arrest

There were 35 reported incidents during the month. In Mount Vernon, there were 26 reports which included: property damage, animal control (x2), administering harmful substance, sexual exploitation, criminal mischief (x2), domestic disturbance (x2), possession of controlled substances, possession of tobacco under 21, intent to deliver, harassment, hit and run (x2), operating while intoxicated, driving while suspended (x3), juvenile issue, medical, welfare check (x2), violation of no contact order, theft, driving while barred, driver open container, and warrant (x3).

In Lisbon, there were 9 reports which included: disturbance, hit and run (x2), operating while intoxicated, possession of controlled substance, person under 21 using vapor product, medical (x2), warrant (x2), and welfare check.

380 Old Lincoln Highway
Mount Vernon, Iowa 52314

319-895-6141 (office)
319-895-6617 (fax)

Mt. Vernon-Lisbon Police Department

Douglas J. Shannon
Chief of Police

During the month, officers had 7 arrests. In Mount Vernon there were 5, including: warrant (x2), criminal mischief, possession of a controlled substance, and OWI.

In Lisbon there were 2 which included operating while intoxicated and warrant.

Community Service/Training/Misc.:

- Officer Gehrke demonstrated Fatal Vision Goggles at Lisbon High School
- Sergeant Daubs assisted with training at the ILEA
- Officer Gutierrez completed Seated-Battery Transition Training
- Lisbon time (administration, call for service, patrol): 342 hours

	Mar	Feb	Jan	Dec	Nov	Oct
Administrative	58	23	58	61	92	70
Call for service	20	14	19	24	15	17
Patrol	264	240	262	229	235	220
	342	276	338	314	342	307

GTSB:

During March, officers worked 8 hours of STEP which resulted in: 3 speed warnings, 2 other traffic violation citations and 2 other traffic violation warnings.

Respectfully Submitted,



Chief of Police

380 Old Lincoln Highway
Mount Vernon, Iowa 52314

319-895-6141 (office)
319-895-6617 (fax)



**Mount
Vernon**
IOWA

Chris Nosbisch, City Administrator
Douglas Shannon, Chief of Police

Thomas M. Wieseler, Mayor

Council:

Scott Rose
Stephanie West
Mark Andresen
Paul Tuerler
Craig Engel

**Public Works Report
4/21/2025
Council Meeting**

Streets

Most all our spring duties have been completed or are still in progress.

We implemented our first brush pick up of the year at the end of last month.

We attempted to do our spring city wide street sweeping. We were into the third day of sweeping and our sweeper had a mechanical malfunction. The parts to fix the sweeper have been discontinued and are now obsolete. Now that we do not use a salt/sand mix for winter road applications, the need sweep is not as crucial as in the past. We are exploring some options that may better fit the future needs and budget.

We are a week into our two-week spring leaf collection.

Cemetery clean-up has been done.

The crew has attempted to fill in all the potholes around town.

All the stumps from last year's tree removals have been ground down and backfilled. The seeding back in those locations is scheduled for next week. There was some tree trimming and removal done this spring as well.

Bryant Road/Public Works Site

HVAC and insulation work have been completed in the office space of the new shop. All electrical wire and cables for cameras, security door latches, internet, and fuel barrels have been run.



**Mount
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We poured the pad for the fuel barrels and placed the barrels on it. We made a control panel for the security equipment to be mounted on for the pumps.

We have spent some time preparing a spot next to the salt shed to move supplies to. The supplies are currently placed in the future Fire Department training facility area. We have also moved some piles of material to make room for that project as well.

Facilities

Our grounds crew has done an enormous amount of work at the cemetery. We removed the fence. They have trimmed and/or removed trees, shrubs, and voluntary plant growth. It is still a work in progress, but it already looks so much nicer around there. I cannot stress enough, how hard the team has worked at getting that cemetery looking better.GG

There has been some ongoing attention to some minor building maintenance items at the PD.

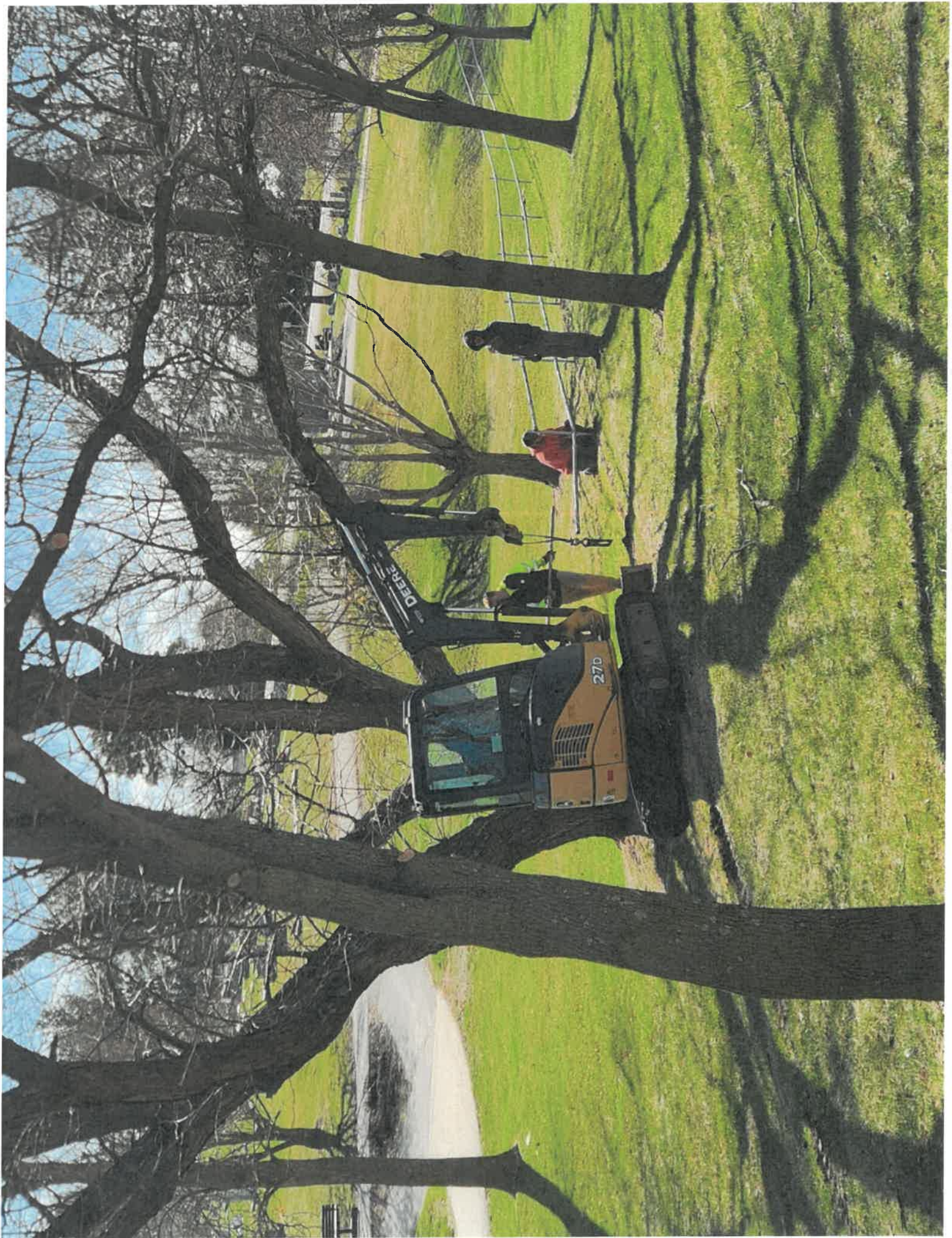
There have been several minor building maintenance tickets completed at all our city facilities.

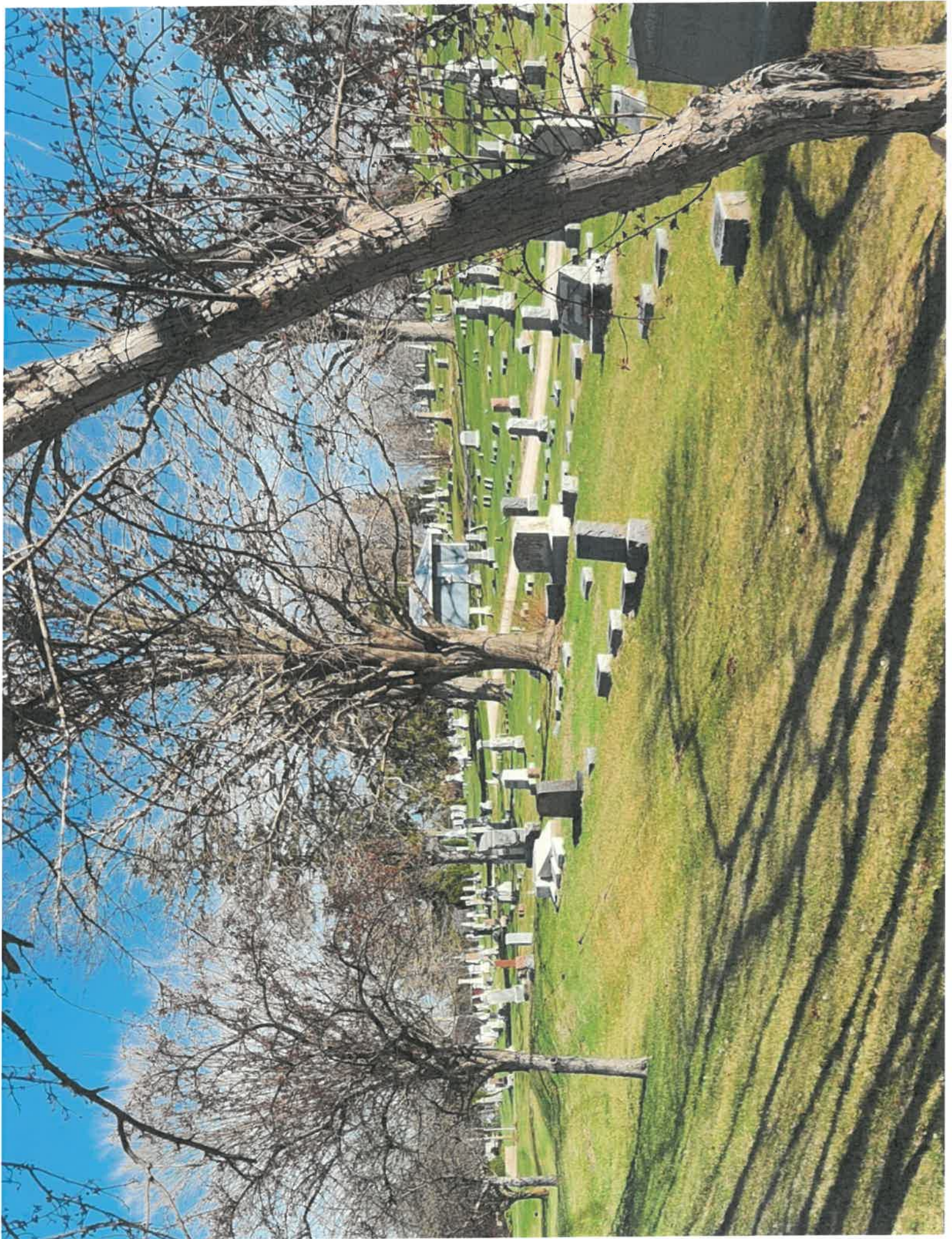
Parks

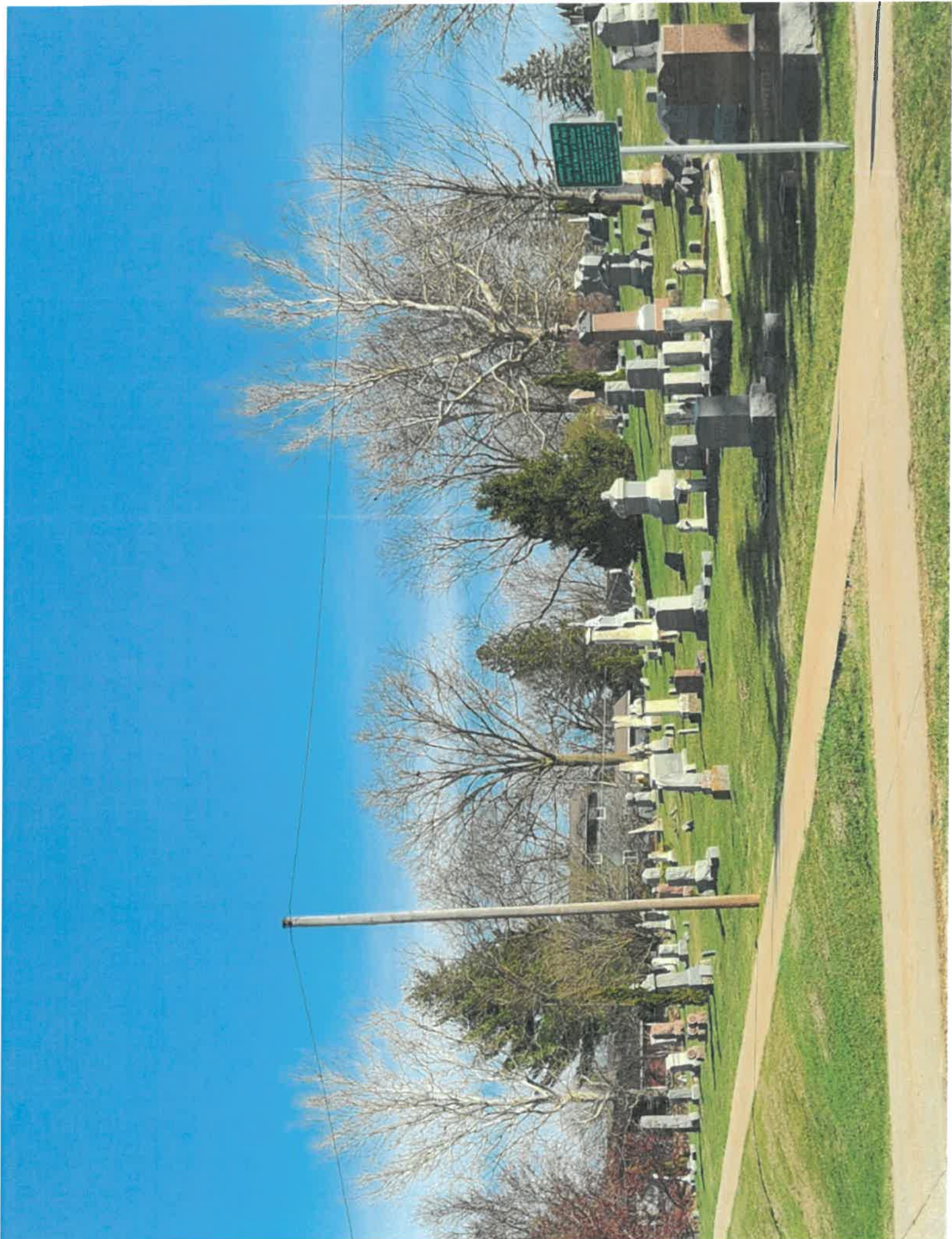
Mowers have started up for the season. Ball field prep and Turf Tank painting are in full swing and have kept us busy getting the parks ready for sporting events.

"Gratitude turns what we have into enough!" – Melody Beattie

Eldon Downs
City of Mt. Vernon
Public Works Director
563-331-0424
edowns@cityofmtverno-ia.gov











Mount
Vernon
IOWA

Chris Nosbisch, City Administrator
Douglas Shannon, Chief of Police

Thomas M. Wieseler, Mayor

Council:

Scott Rose
Stephanie West
Paul Tuerler
Craig Engel
Mark Andresen

Parks and Recreation Department
Directors Report
March 15 – April 15

Parks

-Parks are in full swing regarding usage. Elliott Park North is seeing a lot of use since we moved spring soccer up there.

Sports

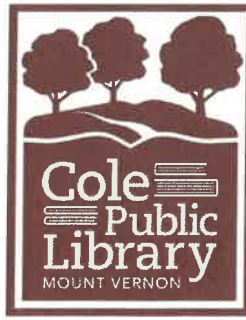
-Spring Soccer started on time the week of March 24th. Weather has been very good for the start. We currently have 213 kids playing on 22 teams for Spring Soccer.

Pool

-Swim lesson online registration has started, and things are going well. Staff interviews are ongoing, and prospects are looking plentiful. Assistant Manager interviews are still taking place.
-Woodruff is making great progress. The new slide is up and looks awesome. Concrete work is complete. Loungers and tables are being ordered soon.

Misc

-LBC has been averaging 276 patrons per day for March, up from 244 last year. Facility Rentals are steady, and Group Fitness Classes are ahead of last year.
-Chalk the Walk will be hosting it's 20th year on May 3 and 4. Regarding artists we were full within 9 days of starting to take artists and have started a waitlist. The event is still in dire need of volunteers. We could use volunteers on both days.
-Easter Egg Dash will take place Saturday, April 19th at 10am at MV Elementary Track. We expect over 200 families to take part.
-The LBC will be closed on Easter Sunday, April 20th.



April 11, 2025

Mayor Tom Wieseler and City Council Members,

March was filled with Summer Reading preparations and spring break activities. We had 58 people attend our children's activities over the spring break week. The Board of Trustees met on Tuesday, March 25th at 8:30am in Room 310. They reviewed upcoming programs, library financials, and the potential effects on Iowa libraries from the loss of ILMS funding. After the meeting, Board members completed a training on social media policies.

April features all our regular programs (Story Time, Lego Club, Yarn Squad, Bridge, Creatives Connect, Matinee Movies, and 5 book groups) and our annual Spring Book Talk. The Spring Book Talk is Thursday, April 17th at noon. Cornell Library Director Greg Cotton and Public Library Assistant Director Cathy Boggs will book talk titles to inspire attendees spring and summer reading. This is one of our most popular and long-running programs. We're also welcoming a new community program this month, Libraries With Heart, which will provide a free blood pressure cuff for patrons to check out and use in the library. Libraries With Heart is a nation-wide initiative run by the American Heart Association. The AHA will provide the cuffs, instructions on accurate usage, blood pressure logs, and information on understanding blood pressure numbers. Patrons will need to sign a waiver before using the cuff. The Board of Trustees will meet on Tuesday, April 15th at 8:30am in Room 310.

Warm Regards,
Grace Chamberlain
Cole Public Library Director

M. Reports Mayor/Council/Admin.

**CITY OF MT. VERNON
CITY ADMINISTRATOR
REPORT TO THE CITY COUNCIL
April 21, 2025**

- Staff will attend the S&P ratings meeting on Wednesday, April 30, 2025. This bond rating will be for the \$2,750,000 borrowing that should be completed by the end of the fiscal year.
- The next all staff meeting will be held at 8:00 a.m., Wednesday, April 23, 2025, in the Council Chambers.
- I will be attending ECICOG Board of Directors meeting on Thursday, April 24, 2025.
- The next quarterly potluck for the employees will be on Friday, April 25, 2025, at City Hall.
- Construction work for the Uptown Lighting Improvements began this week starting at Memorial Park and working towards the east.