THE CITY COUNCIL OF THE CITY OF WATERLOO, IOWA, REGULAR SESSION TO BE HELD AT Harold E. Getty Council Chambers Monday, April 4, 2022 5:30 PM

CITY OF WATERLOO
GOALS

1. Support the creation of new, livable wage jobs through a balanced economic development approach of assisting existing businesses, fostering start-ups, attracting new employers and cultivating an adequate workforce.
2. Implement a Community Policing strategy that creates a safe environment in Waterloo.
3. Reduce the City's property tax levies through a responsible balance of cost reduction in City operations and increases in taxable property valuations to ensure that Waterloo is a competitive, affordable, and livable city.
4. Enhance the image of Waterloo and the City to residents and businesses inside and outside of the community.

GENERAL RULES FOR PUBLIC PARTICIPATION REGULAR SESSION AGENDA

A. Iowa Code Chapter 21 gives the public the right to attend council meetings, but it does not require cities to allow public participation except during public hearings. The public is required to follow the rules listed in this article when speaking during any meeting of the city council.

B. At the presiding officer's discretion, individuals may address the presiding officer by stepping to the podium, and after recognition by the presiding officer, shall state their name, address and group affiliation, if appropriate, and speak clearly into the microphone.

C. Comments shall be germane and refrain from personal, impertinent, or slanderous remarks.

D. Cell phones and electronic devices shall be set to silent prior to the start of the meeting.

RULES FOR PUBLIC COMMENT SECTION OF THE AGENDA

A. Individuals shall speak one (1) time on only one (1) issue for a maximum of five (5) minutes only if they have registered with the city clerk's office no later than 4:00 p.m. on the day of the council meeting. Individuals who have not registered shall not be permitted to speak during the public comment portion of the agenda. Individuals shall only speak on matters not listed on the regular session agenda for that date. Any matter presented shall be directed to the presiding officer and addressed, if necessary, after the meeting.; Individuals may call the city clerk's office at 319-291-4323 or email clerk@waterloo-ia.org.

B. Council members may speak during public comment portion of the agenda after the public has finished speaking

C. City staff shall not be required to provide an immediate answer to a matter presented during a council meeting unless it specifically pertains to an item on the agenda

RULES FOR PUBLIC COMMENT DURING PUBLIC HEARINGS

Individuals may speak during the public comment portion of a scheduled public hearing for a maximum of three (3) minutes or may submit written comments to the city clerk by 4:00 p.m. on the day of the public hearing. Groups of citizens with similar viewpoints are encouraged to select a representative to share the viewpoint of the group.

RULES FOR PUBLIC COMMENT DURING AGENDA ITEMS

At the discretion of the presiding officer, individuals may speak for a maximum of three (3) minutes when the council discusses agenda items. This section does not apply to businesses or parties directly involved in agenda items.

Roll Call.

Prayer or Moment of Silence

Pledge of Allegiance

John Chiles, Ward 1 Council Member

Agenda, as proposed or amended.

Minutes of March 21, 2022, Regular Session, as proposed.

Minutes of March 24, 2022, Special Session, as proposed.

Proclamation declaring April 6, 2022 as National Service Recognition Day.

Proclamation declaring April 11-15, 2022 as National Community Development Week.

PUBLIC COMMENTS

Iowa Code Chapter 21 gives the public the right to attend council meetings but it does not require cities to allow public participation except during public hearings. The City of Waterloo encourages the public to participate during the Oral Presentations by following the rules listed on the front of the agenda.

1. Consent Agenda:

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

A. Resolution to approve the following:

1. Bills Payment, Finance Committee Invoice Summary Report, a copy of which is on file in

the office of the City Clerk.

2. Resolution approving Variance to Noise Ordinance request from Waterloo Auto Parts, Inc., in conjunction with the 2022 Iowa Auto Recyclers Summer Outing, to be held on June 11, 2022 from 7:00 p.m. to 12:00 a.m., at 1501 Grandview, including live music.

   Submitted By: Robert Duncan, Police Captain

3. Resolution approving Acknowledgment/Settlement Agreement-First Violation for KWIK STOP 4, 515 Broadway, Waterloo, Iowa 50703, Tobacco Violation, and accepting check for civil penalty of $300.00.

   Submitted By: Martin M. Petersen, City Attorney

4. Resolution approving Acknowledgment/Settlement Agreement-First Violation for Prime Mart 3, 1008 La Porte Road, Waterloo, Iowa 50702, Tobacco Violation, and Accepting Civil Penalty of $300.00.

   Submitted By: Martin M. Petersen, City Attorney

5. Resolution approving Acknowledgment/Settlement Agreement-First Violation for Lanes Corner Store, 2027 Falls Avenue, Waterloo, Iowa 50701, Tobacco Violation, and Accepting Civil Penalty of $300.00.

   Submitted By: Martin M. Petersen, City Attorney

6. Resolution approving Acknowledgment/Settlement Agreement-First Violation for Casey's General Store No. 2879, 3260 University Ave., Waterloo, Iowa 50701, Tobacco Violation, and Check for $300.00 for civil penalty.

   Submitted By: Martin M. Petersen, City Attorney

7. Resolution approving Acknowledgment/Settlement Agreement-First Violation-Affirmative Defense for Hy-Vee Gas, 2221 Logan Avenue, Waterloo, Iowa, Tobacco Violation.

   Submitted By: Martin M. Petersen, City Attorney

8. Resolution approving Acknowledgment/Settlement Agreement-1st Violation Affirmative Defense for Hy-Vee Food Store #2, 2181 Logan Avenue, Waterloo, Iowa, Tobacco Violation.

   Submitted By: Martin M. Petersen, City Attorney

9. Resolution accepting VGM Community Giving Grant funds, in the amount of $10,000.00, to be used for the purchase of a Lucas Mechanical CPR Device.

   Submitted By: Jason Hernandez, Medical Supervisor

10. Resolution approving an application to the Black Hawk County Metropolitan Area Transportation Policy Board, for Surface Transportation Block Grant program funding, in conjunction with the La Porte Road Revitalization Phase 3 Project.

    Submitted By: Noel Anderson, Community Planning and Development Director

11. Resolution approving the grant extension for the Waterloo Police Department's Covid-19 Pandemic Initiative Grant, in the amount of $43,385.00, for Coronavirus response expenses, and authorizing the Mayor to execute said document.

    Submitted By: Aaron McClelland, Police Captain

12. Resolution approving the request of Christina Hannan, for tax exemptions on the construction of a new single family home valued at $195,268.00, for property located at 3336 Lincolnshire Road, and located in the City Limits Urban Revitalization Area (CLURA).

    Submitted By: Noel Anderson, Community Planning and Development Director

13. Resolution approving the request of Brad Taylor, for tax exemptions on the construction of a new single family home valued at $358,000.00, for property located at 1355 Campbell Avenue, and located in the City Limits Urban Revitalization Area (CLURA).

Submitted By: Noel Anderson, Community Planning and Development Director

14. Resolution approving the request of David Richter, for tax exemptions on the construction of a new single family home valued at $477,402.00, for property located at 125 Kestrel Circle, and located in the City Limits Urban Revitalization Area (CLURA).

    Submitted By: Noel Anderson, Community Planning and Development Director

15. Resolution approving the request of Cynthia Huebner, for tax exemptions on the construction of a new twin home unit valued at $170,000.00, for property located at 850 Grindstone Circle, and located in the City Limits Urban Revitalization Area (CLURA).

    Submitted By: Noel Anderson, Community Planning and Development Director

16. Resolution approving the request of Kelsey Meester, for tax exemptions on the construction of a new single family home valued at $394,000.00, for property located at 1633 Blue Wing Drive, and located in the City Limits Urban Revitalization Area (CLURA).

    Submitted By: Noel Anderson, Community Planning and Development Director

17. Resolution approving the request of Dung T. Dao, for tax exemptions on the construction of a new single family home valued at $320,000.00, for property located at 1015 Lois Lane, and located in the City Limits Urban Revitalization Area (CLURA).

    Submitted By: Noel Anderson, Community Planning and Development Director

18. Resolution approving the request of Sead Dizdarevic, for tax exemptions on the construction of a new single family home valued at $160,000.00, for property located at 3660 Cantabury Court, and located in the City Limits Urban Revitalization Area (CLURA).

    Submitted By: Noel Anderson, Community Planning and Development Director

19. Resolutions setting date of public hearing as April 18, 2022 on the proposed issuance of the following bonds and instruct the City Clerk to publish notice. (Details on projects covered by each hearing are on file for review.)

    (a) ECP-1-Not to Exceed $11,600,000 General Obligation Bonds (Essential corporate purpose).
    (b) GCP-2 - Not to exceed $700,000 General Obligation Bonds (General Corporate Purpose).
    (c) GCP-3 - Not to exceed $700,000 General Obligation Bonds (General Corporate Purpose).
    (d) ECP-UR-4 - Not to exceed $800,000 General Obligation Urban Renewal Bonds (Essential Corporate Purpose).

    Submitted By: Michelle Weidner, Chief Financial Officer

20. Resolution setting date of public hearing as April 18, 2022 to review the funding recommendations of the Community Development Board FY23 Annual Action Plan for CDBG and HOME funds for the Waterloo/Cedar Falls HOME Consortium.

    Submitted By: Rudy D. Jones, Community Development Director

21. Resolution approving preliminary plans, specifications, form of contract, etc., setting date of bid opening as April 7, 2022 and date of public hearing as April 18, 2022, in conjunction with the 2022 and 2023 Residential Lots/Miscellaneous Areas Mowing and Lot Maintenance Services Contract, and instruct City Clerk to publish notice.

    Submitted By: Noel Anderson, Community Planning and Development Director

22. Resolution approving preliminary plans, specifications, form of contract, etc., setting date of bid opening as April 21, 2022 and date of public hearing as May 2, 2022, in conjunction with the FY 2022 Asphalt Overlay Program, Contract No. 1056, and instruct City Clerk to publish notice.

Submitted By: Wayne Castle, PLS, PE, Assistant City Engineer

23. Resolution setting date of public hearing as May 2, 2022 to approve proposed repairs, in conjunction with the 2022 Sidewalk Inspection and Repair Program – Zone 2, and approve request to send out notification to property owners of proposed sidewalk repairs and estimate of costs, and instruct the City Clerk to publish notice.

    Submitted By: Oumie Ceesay, Associate Engineer

B. Motion to approve the following:

1. **TRAVEL REQUESTS**

    a. **Aitchison, Police Officer**

    Class/Meeting: Iowa Law Enforcement Intelligence training (LEIN)

    Destination: Des Moines, Iowa

    Dates: 4/8-15/2022

    Amount not to exceed: $1,340.00

    b. **Brian Baker, Chief HVAC Inspector**

    Class/Meeting: Iowa Association of Code Enforcement Annual Education Conference

    Destination: Altoona, IA

    Dates: 05/04/2022-5/6/2022

    Amount not to exceed: $ 688.00

    c. **Charles Donohue, Lieutenant, Jonathan Eastman, Fire Fighter**

    Class/Meeting: Smoke Diver training hosted by the Mississippi State Fire Academy

    Destination: Jacksonville, MS

    Dates: 04/23-29/2022

    Amount not to exceed: $990.00

    d. **Chris Youngblut, Technology Director and Ben Wagner, GIS Coordinator**

    Class/Meeting: Iowa Technology and Geospatial Conference

    Destination: West Des Moines, Iowa

    Dates: 06/14-17/2022

    Amount not to exceed: $1,350.00

    e. **Jeremiah Van Dyke, Fire Lieutenant**

    Class/Meeting: Fire Inspector I Test-International Code Council

    Destination: Virtual-Online Test

    Dates: 03/20/2022

    Amount not to exceed: $241.00

    f. **Quentin Hart, Mayor and Wendy Bowman, Communications Director**

    Class/Meeting: Accelerator for America Louisville Advisory Council Meeting

    Destination: Louisville, KY

    Dates: 05/1-4/2022

    Amount not to exceed: $3,900.00

2. **LIQUOR LICENSES**

    a. **Crossroads Cinema, 2450 Crossroads Blvd.**

    Class: C/Liquor

Renewal Application Includes Sunday

Expiration Date: 03/14/2023

b. **Snack Shack #2, 189 W. 11th St.**

Class: Beer/E Liquor

Renewal Application Includes Sunday

Expiration Date: 02/28/2023

3. **APPOINTMENTS**

a. **Nicholas Hedrick**

Board/Commission: Historic Preservation Commission

Expiration Date: April 15, 2025

Re-Appointment

b. **Curtis Bovy**

Board/Commission: Plumbing Board of Licensing, Examiners and Appeals

Expiration Date: April 4, 2025

New Appointment

c. **Teri Lynn Jorgensen**

Board/Commission: ADA Compliance Commission

Expiration Date: April 4, 2025

New Appointment

d. **Dr. Beverly Smith**

Board/Commission: Civil Service Commission

Expiration Date: April 1, 2026

New Appointment

4. Motion to approve Change Order No. 7 from Vieth Construction Corporation, of Cedar Falls, Iowa, for a net increase of $8,579.00, in conjunction with the FY 2021 Highway 63 Enhancements from Washington Street to Parker Street, Contract No. 1029, and authorizing the Mayor and City Clerk to execute said document.

   Submitted By: Matt Schindel, Associate Engineer

5. Motion to approve Change Order Nos. 1 and 2 with All Star Environmental, LLC, for a net increase of $3,090.00, in conjunction with additional asbestos removal, for property located at 300 Allen Street, 307 Sumner Street, and 615 Glenwood Street, Contract No. AB-2022-02-04P.

   Submitted By: Noel Anderson, Director Community Planning and Development

6. Motion to approve Change Order No. 1 with Advanced Environmental Testing and Abatement, Inc., of Waterloo, Iowa, for a net increase of $4,665.00, in conjunction with additional asbestos removal for property located at 114 E 10th Street, Contract No. AB-2021-12-4P, and authorizing the Mayor to execute said document.

   Submitted By: Noel Anderson, Community Planning and Development Director

7. Motion to approve recommendation of appointment of Justin Estling, from the current Civil Service list, to the position of Plant Mechanic in the Waste Management Services Department, effective May 09, 2022, pending successful completion of pre-employment physical and drug screening.

   Submitted By: Matt Hosford, Assistant Director and Collection Systems Superintendent

8. Motion to approve recommendation of appointment of Melissa Gearhart to the position of

Assistant Human Resources Director, effective April 25, 2022.

Submitted By: Lance Dunn, Human Resources Director

9. Motion to receive the City of Waterloo Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021 and place on file.

   Submitted By: Michelle Weidner, Chief Financial Officer

10. Motion approving the request of Hawkeye Community College to burn approximately 25.6 acres of prairie grass and forbs, April 12, 2022 to May 10, 2022 from 8:00 a.m. to 6:00 p.m., located east of 1501 E. Orange Road.

    Submitted By: Brock Weliver, Fire Marshal

11. Motion to approve Change Order No. 1 with Arends Excavating, of Waterloo, Iowa, for a net increase of $21,301.40, in conjunction with the FY 2021 Leversee Road Lift Station, Contract No. 983, and authorizing the Mayor and City Clerk to execute said document.

    Submitted By: Matt Schindel, Associate Engineer

12. Bonds.

PUBLIC HEARINGS

2. **Taxable Sewer Revenue Capital Loan Notes - The issuance of not to exceed $14,200,000.00 Series 2022 (State of Iowa Revolving Fund Loan).**

   Motion to receive and file proof of publication of notice of public hearing on the authorization of one or more Loan Disbursement Agreements and the issuance of Notes to evidence the obligation of the City thereunder.
   HOLD HEARING - No comments on file.
   Motion to close hearing and receive and file oral and written comments.
   Resolution instituting proceedings to take additional action for the issuance of not to exceed $14,200,000.00 Taxable Sewer Revenue Capital Loan Notes, Series 2022.

   Submitted By: Michelle Weidner, Chief Financial Officer

3. **Sale and conveyance of City property located north of 501 Lakeside Street, in the amount of $1.00, to Union Development Holdings, LLC, including a Development Agreement for at least150 multi-family residential units.**

   Motion to receive and file proof of publication of notice of public hearing.
   HOLD HEARING - No comments on file.
   Motion to close hearing and receive and file oral and written comments.
   Resolution authorizing the sale and conveyance of city owned property located north of 501 Lakeside Street, in the amount of $1.00 to Union Development Holdings, LLC, and authorizing the Mayor and City Clerk to execute said documents.
   Resolution approving a Development Agreement with Union Development Holdings, LLC for the construction of at least 150 new multi-family units, and authorizing the Mayor and City Clerk to execute said document.
   Resolution approving the request of Union Development Holdings, LLC, for tax exemptions on the construction of at least 150 new multi-family units proposed to be constructed with an estimated assessed value of $10,000,000.00, for property located north of 501 Lakeside Street, and located in the City Urban Revitalization Area (CURA).

   Submitted By: Noel Anderson, Community Planning and Development Director

4. **Sale and conveyance of City property located at 615 Glenwood Street, in the amount of $5,000.00, to Bertha Johnson, including a development agreement for the rehabilitation of the home on the property.**

   Motion to receive and file proof of publication of notice of public hearing.
   HOLD HEARING - No comments on file.

Motion to close hearing and receive and file oral and written comments.
Resolution authorizing the sale and conveyance of city owned property located at 615 Glenwood Street, in the amount of $5,000.00 to Bertha Johnson, and authorizing the Mayor and City Clerk to execute said documents.
Resolution approving a Development Agreement with Bertha Johnson for the rehabilitation of the home located at 615 Glenwood Street, and authorizing the Mayor and City Clerk to execute said document.

Submitted By: Noel Anderson, Community Planning and Development Director

RESOLUTIONS

5. Resolution approving a Professional Services Agreement with AECOM of Waterloo, Iowa, in an amount not to exceed $134,900.00, for SRF coordination and construction related services, in conjunction with the FY 2023 Phase IVA3 CIPP Lining Project, Contract No. 1063, and authorizing the Mayor to execute said document.

Submitted By: Matt Hosford, Assistant Director and Collection Systems Superintendent

6. Resolution approving Amendment No. 1 to an Agreement with Stand Associates Inc., of Madison Wisconsin, originally executed April 17, 2019, to amend the Scope of Services and completion date, in conjunction with the Biogas Utilization Modifications Preliminary Design Project, and authorizing the Mayor to execute said document.

Submitted By: Brian Bowman,Treatment Operations Supervisor

7. Resolution approving Amendment No. 1 to a Professional Services Agreement with Clapsaddle-Garber Associates, Inc., of Cedar Falls, Iowa, originally approved January 19, 2021, in an amount not to exceed $54,000.00, for construction related services, in conjunction with the FY 2021 Leversee Road Lift Station Project, Contract No. 983, and authorizing the Mayor to execute said document.

Submitted By: Matt Schindel, Associate Engineer

8. Resolution approving an Easement with MidAmerican Energy in conjunction with the construction of a roundabout at the intersection of East Shaulis Road and Hess Road and authorizing the Mayor and City Clerk to execute the same.

Submitted By: Martin Petersen, City Attorney

9. Resolution authorizing the issuance of not to exceed $3,500,000.00 General Obligation Bond Series 2022, and levying a tax for the payment thereof.

Submitted By: Michelle Weidner, Chief Financial Officer

ORDINANCES

10. An ordinance amending the 2020 Traffic Code by adding Subsection (154b) Lost Island Water Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540 Obedience to Official Traffic-Control Devices.

Motion to receive, file and consider for the first time an ordinance amending the 2020 Traffic Code by adding Subsection (154b) Lost Island Water Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540 Obedience to Official Traffic-Control Devices.
Motion to suspend the rules.
Motion to receive, file, consider and pass for the second and third times and adopt said ordinance.

Submitted By: Sandie Greco, Traffic Operations Director

11. **An Ordinance amending the 2020 Traffic Code by adding Subsection (154c) Lost Island Theme Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540, Obedience to Official Traffic-Control Devices.**

Motion to receive, file and consider for the first time an Ordinance amending the 2020 Traffic Code by adding Subsection (154c) Lost Island Theme Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540, Obedience to Official Traffic-Control Devices.
Motion to suspend the rules.
Motion to receive, file, consider and pass for the second and third times and adopt said ordinance.

Submitted By: Sandie Greco, Traffic Operations Director

OTHER COUNCIL BUSINESS

12. **Hearing on Order Assessing Civil Penalty to Guddi Mart, 306 Byron Avenue, Waterloo, Iowa 50702, for sale of tobacco to minor violation-second offense.**

Submitted By: Martin M. Petersen, City Attorney

13. **Hearing on Order Assessing Civil Penalty to Ray's Supermarket, 1975 Franklin Street, Waterloo, Iowa 50703, for sale of tobacco to minor violation-first offense.**

Submitted By: Martin M. Petersen, City Attorney

EXECUTIVE SESSION

Motion to adjourn to Executive Session

14. Executive Session on the purchase of real estate pursuant to Iowa Code Section 21.5(1)(j).

15. Executive Session on the purchase of real estate pursuant to Iowa Code Section 21.5(1)(j).

16. Executive Session on the purchase of real estate pursuant to Iowa Code Section 21.5(1)(j).

Motion to adjourn Executive Session

ADJOURNMENT

Motion to adjourn.

Kelley Felchle
City Clerk

MEETINGS

3:40 p.m. Council Work Session, Harold E. Getty Council Chambers

5:10 p.m. Finance Committee, Harold E. Getty Council Chambers

PUBLIC INFORMATION

1. February 2022 Community Development Board and Public Hearing minutes.

2. Airport Board Meeting Minutes of January 26, 2022.

CITY OF WATERLOO

Council Communication

Minutes of March 21, 2022, Regular Session, as proposed.

City Council Meeting: 4/4/2022
Prepared:

ATTACHMENTS:

	Description	Type
	Minutes 03.21.2022	Backup Material

Submitted by: Submitted By:

March 21, 2022

The Council of the City of Waterloo, Iowa, met in Regular Session at Harold E. Getty Council Chambers, Waterloo, Iowa, at 5:30 p.m., on Monday, March 21, 2022. Mayor Quentin Hart in the Chair. Roll Call: Boesen, Nichols, Amos, Chiles, Grieder, Wilder and Feuss, joined the meeting via Zoom.

Prayer or Moment of Silence.

Pledge of Allegiance: Rob Nichols, At-Large Council Member

107064 - Feuss/Wilder
Amend agenda to correct Consent agenda item #A.6 to change the 20% match from $666,541.80 to $133,308.36. Voice vote-Ayes: Seven. Motion carried.

107065 - Feuss/Wilder
that the Agenda, as proposed, for the Regular Session on Monday, March 21, 2022, at 5:30 p.m., and the Minutes, as proposed, for the Regular Session on Monday, March 7, 2022, at 5:30 p.m., be accepted and approved. Voice vote-Ayes: Seven. Motion carried.

PUBLIC COMMENTS

Spencer Gann – Griffin Investments, LLC requested a refund for services he never received for sanitation charges on a rental property where he had arranged for a private hauler but failed to file the proper paperwork with the Water Department. He asked that the Water Department inform new homeowners what services they provide and inform customers of the waiver process if they choose to use a private hauler. Mayor Hart asked Randy Bennett, Public Works Director to contact Mr. Gann to review his request.

Mr. Grieder addressed the Council regarding Women's History month and gender identity in children sports.

Mr. Boesen questioned when they anticipated completion of construction on the Dysert/Shaulis Road Construction Project and finish work near Cimmeron.

Jaime Knutson, City Engineer, stated the contractor for the Dysert/Shaulis project will be closing the road on March 28, 2022 and hopefully complete mid May and the contractor for Cimmeron will complete final grade and seeding as soon as the ground dries out and that rip rap has been added near one of the culverts.

Mr. Nichols questioned when the parking restriction signs would be placed in the Greyhound Park area.

Sandi Greco, Traffic Operations Director, explained locates for posts will be done this week and the signs will be installed next week.

Mr. Chiles announced the Ward 1 meeting will be this Saturday at noon in Council chambers.

Ms. Wilder announced the Ward 3 meeting will be this Sunday at 5:00 p.m. via Zoom, and that link can be found at niawilder.com.

107066 - Feuss/Chiles

that the above oral comments be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

CONSENT AGENDA

107067 - Feuss/Grieder

that the following items on the consent agenda be received, placed on file and approved:

a. Resolutions to approve the following:

1. Resolution approving Finance Committee Invoice Summary Report, dated March 14, 2022, in the amount of $2,867,641.35 and March 21, 2022, in the amount of $3,167,639.34, a copy

of which is on file in the City Clerk's office, together with recommendation of approval of the Finance Committee.

Resolution adopted and upon approval by Mayor assigned No. 2022-143.

2. Resolution setting date of public hearing as April 4, 2022, on the proposal to authorize a loan and disbursement agreement and the issuance of not to exceed $14,200,000.00 Sewer Revenue Capital Loan Notes of the City of Waterloo, Iowa, and providing for publication of notice thereof.

   Resolution adopted and upon approval by Mayor assigned No. 2022-144

3. Resolution approving preliminary plans, specifications, bid documents, etc., setting date of bid opening as Thursday, April 7, 2022 and date of public hearing as April 18, 2022, in conjunction with the FY2022 Waste Water Treatment Plant and Lift Stations Mowing Contract, and instruct the City Clerk to publish notice.

   Resolution adopted and upon approval by Mayor assigned No. 2022-145

4. Resolution approving cancellation of assessment for property located at 51 Mulberry Street, in the amount of $284.76, and authorize the City Clerk to notify Black Hawk County Treasurer of said cancellation.

   Resolution adopted and upon approval by Mayor assigned No. 2022-146

5. Resolution approving cancellation of a sidewalk assessment for 78 Gable Street in the amount of $859.98; and parcel number 891313354004 in the 600 block of Ankeny in the amount of $2,658.75, and authorize the City Clerk to notify Black Hawk County Treasurer of said cancellation.

   Resolution adopted and upon approval by Mayor assigned No. 2022-147

6. Resolution approving an application to the Black Hawk County Metropolitan Planning Organization Transportation Alternatives Program funding, including a twenty percent match estimated at $133,308.36, in conjunction with the Sergeant Road Trail Bridge Replacements.

   Resolution adopted and upon approval by Mayor assigned No. 2022-148

7. Resolution setting date of public hearing as April 4, 2022 for the sale and conveyance of City property located north of 501 Lakeside Street, in the amount of $1.00, to Union Development Holdings, LLC, including a development agreement for 150 multi-family residential units, and instruct the City Clerk to publish notice.

   Resolution adopted and upon approval by Mayor assigned No. 2022-149

8. Resolution setting date of public hearing as April 4, 2022 for the sale and conveyance of City property located north of 615 Glenwood Street, in the amount of $5,000.00, to Bertha Johnson, including a development agreement for the rehabilitation of the home on the property, and instruct the City Clerk to publish notice.

   Resolution adopted and upon approval by Mayor assigned No. 2022-150

b. Motion to approve the following:

1.

Travel Requests				
Name & Title of Personnel	Class/Meeting	Destination	Date(s)	Amount not to Exceed
a. J. Saunders, Police Investigator	International Outlaw Motorcycle Gang Investigators Conference 2022	Myrtle Beach, SC	4/3-8/2022	$1,237.00

b.	Jeremy Pohl, Police Investigator	2022 National Cyber Crime Conference	Norwood, MA	4/26-28/2022	$1,213.00
c.	Angie Fordyce, Anita Rousselow, Mindy Smith, Community Development	National Community Development Association Annual Conference	St. Paul, MN	6/21-24/2022	$4,115.00
d.	Quentin Hart, Mayor	African American Mayor's Association Conference	Washington, DC	4/26-30/2022	$2,100.00

2.

Approved Beer, Liquor, and Wine Applications				
Name & Address of Business	Class	New or Renewal	Expiration Date	Includes Sunday
a. Amalgamated Local 838 UAW, 2615 Washington St.	C Liquor w/Outdoor Service	Renewal	2/28/2023	
b. Dollar General Store #10073, 3815 University Ave.	B Wine / C Beer	Renewal	2/28/2023	x
c. Dollar General Store #7136, 66 E. Tower Park Dr.	B Wine / C Beer	Renewal	2/28/2023	x
d. Dollar General Store #4698, 2935 Logan Ave.	B Wine / C Beer	Renewal	2/28/2023	x
e. HyVee Food Store #1, 2834 Ansborough Ave.	B Wine / C Beer / E Liquor	Renewal	3/23/2023	x
f. Jim Lind Service, 230 E. Ridgeway Ave.	C Liquor w/Outdoor Service	Renewal	4/7/2023	x
g. Landmark Commons, 1400 MaxHelen Blvd.	A Liquor w/Outdoor Service and Living Quarters	Renewal	8/31/2022	x
h. Neighborhood Mart, 2100 LaFayette St.	B Wine / C Beer / E Liquor	Renewal	11/14/2022	x
i. Panchero's Mexican Grill, 2845 Crossroads Blvd.	B Beer w/Outdoor Service	Renewal	3/31/2023	x
j. Red Carpet Golf, 1409 Newell St.	C Liquor w/Outdoor Service	Renewal	4/4/2023	x
k. Snack Shack, 4335 Texas St.	B Native Wine / C Beer	Renewal	10/28/2022	x
l. Snack Shack, 4335 Texas St.	E Liquor	Renewal	11/4/2022	x
m. Sam's Cub #6514, 210 E. Tower Park Dr.	B Wine / C Beer / E Liquor	Renewal	2/28/2023	x
n. Sycamore Convenience, 617-619 Sycamore St.	B Wine / C Beer / E Liquor	Renewal	3/11/2023	x
o. The Other Place, 360 E. Ridgeway Ave.	C Liquor	Renewal	1/25/2023	x
p. Yourpie, 126 E. Ridgeway Ave.	Special Class C Liquor w/Outdoor Service	Renewal	4/5/2023	x

3. Motion approving Change Order No. 1 with Failor-Hurley Construction for a net increase of $2,506.00, in conjunction with the Traffic Control Room Remodel, Iowa DOT Project Number STP-U-8155(755)--70-07, and authorizing the Mayor to execute said document.

4. Motion approving Change Order No. 1 with KW Electric, for a deduct of $12,000.00, in conjunction with the Park Avenue Bicycle Signal project, Iowa DOT grant project number TAP-U-8155(767)--81-07, and authorizing the Mayor to execute said document.

5. Motion to approve Change Order No. 1 from Lodge Construction, Inc., of Clarksville, Iowa, for a net increase of $15,450.00, in conjunction with the FY 2021 Cedar River Marina and Recreational Enhancements, Contract No. 1011, IDOT Project No. TAP-U-8155(768)--8I-07, and authorizing the Mayor and City Clerk to execute said document.

6. Motion to approve Change Order No. 6 from Woodruff Construction of Madison, Wisconsin, for a net increase of $75,019.00, in conjunction with the FY 2020 Wastewater Treatment Plant Biosolids Modifications Project, Contract No. 994, and authorizing the Mayor to execute said document.

7. Motion to approve Change Order No. 6 from Vieth Construction Corporation, of Cedar Falls, Iowa, for a net increase of $12,925.00, in conjunction with the FY 2021 Highway 63 Enhancements from Washington Street to Parker Street, Contract No. 1029, and authorizing the Mayor and City Clerk to execute said document.

8. Motion approving Change Order No. 31 with Cardinal Construction, Inc., of Waterloo, Iowa, for a net increase of $2,665.00, in conjunction with the Five Sullivan Brothers Convention Center Addition and Renovation Project, and authorizing the Mayor to execute said document.

9. Recommendation of appointment of Brian Wirtz, from the current Civil Service list, to the position of Combination Inspector II in the Building Department, effective March 28, 2022.

10. Motion to approve Exception to Burning Yard Waste application by Sharon Stiles, to burn approximately 18.8 acres of native prairie located on the southwest portion of 4335 Logan Avenue, during the month of April 2022, weather permitting.

11. Bonds.

Roll call vote-Ayes: Seven. Motion carried.

PUBLIC HEARINGS

107068 - Grieder/Feuss

that proof of publication of notice of public hearing on request by Gray Transportation for a site plan amendment to the "M-2,P" Planned Industrial District to construct a new 116 foot by 80 foot 9,280 square foot maintenance building located north of 2550 GT Drive, as published in the Waterloo Courier on March 11, 2022, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

This being the time and place of public hearing, the Mayor called for written and oral comments and there were none.

107069 - Grieder/Feuss

that the hearing be closed and oral and written comments and recommendation of approval of the Planning, Programming and Zoning Commission, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

107070 - Grieder/Feuss

that "an ordinance amending Ordinance No. 5079, as amended, City of Waterloo Zoning Ordinance, by amending the Official Zoning Map referred to in Section 10-4-4, approving a site plan amendment to the "M-2,P" Planned Industrial District to allow for the 116 foot by 80 foot, 9,280 square foot truck maintenance facility located north of 2550 GT Drive", be received, placed on file, considered and passed for the first time. Roll call vote-Ayes: Seven. Motion carried.

107071 - Grieder/Feuss

that rules requiring ordinances to be considered and voted for passage at two prior meetings be suspended. Roll call vote-Ayes: Seven. Motion carried.

107072 - Grieder/Feuss

that "an ordinance amending Ordinance No. 5079, as amended, City of Waterloo Zoning Ordinance, by amending the Official Zoning Map referred to in Section 10-4-4, approving a site plan amendment to the "M-2,P" Planned Industrial District to allow for the 116 foot by 80 foot, 9,280 square foot truck maintenance facility located north of 2550 GT Drive", be considered and passed for the second and third times and adopted. Roll call vote-Ayes: Seven. Motion carried.

Ordinance adopted and upon approval by Mayor assigned No. 5636.

107073 - Amos/Wilder

that proof of publication of notice of public hearing on sale and conveyance of City property located at 235 Newell Street, in the amount of $175,000.00, to John Bosco, and rescinding Resolution No. 2022-110 in its entirety, as published in the Waterloo Courier on March 11, 2022, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

This being the time and place of public hearing, the Mayor called for written and oral comments and there were none.

107074 - Amos/Grieder

that the hearing be closed and oral and written comments be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

107075 - Amos/Wilder

that "Resolution authorizing the sale and conveyance of city owned property located at 235 Newell Street, in the amount of $175,000.00, to John Bosco, and authorizing the Mayor and Economic Development Specialist to execute said document, and rescinding Resolution No. 2022-110 in its entirety", be adopted. Roll-call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-151

Noel Anderson, Community Planning and Development Director, explained the action was before the Council again as a different family member was now purchasing the home but that both parties would be residing in the home and this action would update that name change.

107076 - Feuss/Chiles

that proof of publication of notice of public hearing on FY 2022 Street Reconstruction Program, Contract No. 1057, as published in the Waterloo Courier on March 7, 2022, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

This being the time and place of public hearing, the Mayor called for written and oral comments and there were none.

107077 - Feuss/Chiles

that the hearing be closed and oral and written comments be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

107078- Feuss/Chiles

that "Resolution confirming approval of plans, specifications, form of contract, etc., and authorizing to proceed", be adopted. Roll-call vote-Ayes: Seven. Motion carried.

Mr. Boesen questioned if the bid specification had had concrete as well as asphalt.

Jamie Knutson, City Engineer responded both were included in the specification with one response and no concrete bid.

Resolution adopted and upon approval by Mayor assigned No. 2022-152.

107079- Feuss/Chiles

Motion to receive and file and instruct City Clerk to read bids.

FY22 Street Reconstruction Program, Cont. 1057

Bid Tab: March 10, 2019

Engineer's Estimate:

DIVISION I BASE BID + ALTERNATE A + DIVISION II = $4,620,286.62

DIVISION I BASE BID + ALTERNATE B + DIVISION II = $4,672,097.23

Bidder	Bid Security	Bid Amount
Aspro, Inc. Waterloo, Iowa	5%	Alternate A:$4,550,657.07 Alternate B: No Bid

107080 - Feuss/Chiles

that "Resolution approving award of bid to Aspro, Inc., of Waterloo, Iowa, in the amount of $4,550,657.07, approving the contract, bond and certificate of insurance, in conjunction with the FY 2022 Street Reconstruction Program, Contract No. 1057, and authorizing the Mayor and City Clerk to execute said document", be adopted. Roll-call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-153

RESOLUTIONS

107081 - Boesen/Grieder

that "Resolution approving a Professional Services Agreement with Shive-Hattery Inc., to perform limited construction review services, in conjunction with the Traffic Control Room Remodeling Project, Iowa DOT Project No. STP-U-8155(755)--70-07, and authorizing the Mayor to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-154

107082 - Boesen/Grieder

that "Resolution approving an amendment to the Design Services Agreement with Shive-Hattery, originally executed on June 8, 2021, in conjunction with the design of a mini roundabout at the intersection of W. 9th Street and South Street, in the amount of $6,856.00, and authorizing the Mayor and City Clerk to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-155

107083 - Boesen/Grieder

That "Resolution approving Supplemental Agreement No. 1 to a Construction-Related Services Agreement with AECOM of Waterloo, Iowa, originally executed October 4, 2021, in an amount not to exceed $14,900.00, in conjunction with the Phase I Preliminary Engineering Report and Interim Repairs for the Anaerobic Lagoon Repair Project, and authorizing the Mayor to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-156

107084 - Nichols/Chiles

that "Resolution approving Amendment No. 1 to the Agreement with Strand Associates, Inc., of Madison, Wisconsin, originally executed on November 21, 2019, to amend the completion date from March 3, 2022 to June 24, 2022, in conjunction with the FY 2020 Wastewater Treatment Plant Bio-solids Modifications Project, Contract No. 994, and authorizing the Mayor to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Mayor Hart commented that the progress made at the wastewater treatment facilities in the past few years is great toward providing greater services to the community and this project is part of it.

David Dryer, 3145 W. 4th Street addressed the council regarding the sale of City bio-gasses.

Mr. Boesen requested a point of order in that Mr. Dryer's comments do not pertain to the agenda items.

Mayor Hart asked Brian Bowman to contact Mr. Dryer to explain the project.

Resolution adopted and upon approval by Mayor assigned No. 2022-157

107085 - Nichols/Chiles

that "Resolution approving Supplement Agreement No. 4 to a Professional Services Agreement with AECOM Technical Services, Inc., of Waterloo, Iowa, originally executed September 8, 2015, for Planning and Engineering Services, in an amount not to exceed $80,000.00, and authorizing the Mayor to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-158

107086 - Nichols/Chiles

that "Resolution approving a Detour Agreement with the Iowa Department of Transportation, for the detour of primary highways onto local roads, in conjunction with the reconstruction of US Highway 218, west from the US Highway 218 north-bound on-ramp at the Airport Boulevard interchange, and authorizing the Mayor to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Mr. Feuss questioned if there would be any head to head traffic.

Jamie Knutson, City Engineer confirmed all traffic would be detoured to Airport Blvd., so there would be no head to head traffic during this construction and that construction will not start construction for the eastbound lanes until next summer.

Resolution adopted and upon approval by Mayor assigned No. 2022-159

107087 - Grieder/Wilder

that "Resolution approving an Early Access Agreement with Union Development Holdings, LLC, to allow survey work in preparation of development of the site north of 501 Lakeside Street, and authorizing the Mayor and City Clerk to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Mr. Boesen questioned the purpose for early access as a development agreement hasn't been approved for this project.

Noel Anderson, Community Planning and Development Director explained access was for survey work only.

Resolution adopted and upon approval by Mayor assigned No. 2022-160

107088 - Grieder/Wilder

that "Resolution approving a Temporary Construction Easement Agreement with FDP OC, LLC, in conjunction with the reconstruction of the Park Avenue Bridge, located at 501 Commercial Street, and authorizing the Mayor and City Clerk to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Mr. Boesen questioned the difference between the two Early Access Agreements on the agenda and expressed his concerns that the agreement for the property at 6216 Hammond Avenue is not a binding document as it lacks basic information and authorized signatures.

Noel Anderson explained that normally attorney Chris Wendland drafts real estate documents for his department and stated that if there is a preferred template, he will use it, but that he doesn't know why there are two different templates.

Mr. Boesen asked that there be some consistency for the council and to at least state the dollar amount.

Mayor Hart agreed consistency should be practiced.

Resolution adopted and upon approval by Mayor assigned No. 2022-161

107089 - Grieder/Wilder

that "Resolution approving a Temporary Easement Agreement with Kimberly Ann Reiter, in the amount of $174.96, for purposes of ingress and egress of property located at 6216 Hammond Avenue, in conjunction with the Hammond Avenue Sink Creek Bridge Construction Project", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-162

107090 - Amos/Chiles

that "Resolution concurring with the determination of City Planner approving a proposed change to the approved site plan in the "S-1" Shopping Center District for the construction of a 2,046 square foot Scooter's Coffee Shop and Restaurant, and a 24-stall parking lot at the northeast corner of Kimball Avenue and Ridgeway Avenue, as a Minor Site Plan Amendment", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Alex Bower, Robinson Engineering, clarified the proposed square footage should be 1,660 square feet as opposed to 2,046 square feet.

107091 - Amos/Boesen

that the square footage of the proposed site plan be changed to 1,660 square feet. Voice vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-163

107092- Amos/Chiles

that "Resolution approving a Designated Fund Agreement with the Waterloo Community Foundation in conjunction with the Transforming Gates and Byrnes Parks Project, and authorizing the Mayor and City Clerk to execute said document", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Mr. Amos requested an overview of the agreement.

Paul Huting, Leisure Services Director, explained the fund was being set up for smaller grass roots donations for smaller items like benches, within the project, to go along with larger donations. He further explained the project has a $25,000.00 startup donation from last year from RAGBRAI the VGM employees fund.

Resolution adopted and upon approval by Mayor assigned No. 2022-164

107093 - Amos/Chiles

that "Resolution approving Private Property Native Planting Regulations", be adopted. Roll call vote-Ayes: Seven. Motion carried.

Resolution adopted and upon approval by Mayor assigned No. 2022-165

ORDINANCES

107094 - Grieder/Amos

that "an ordinance amending the City of Waterloo Traffic Code that Subsection (193) Jefferson Street of Section 551, Parking Prohibited At All Times on Certain Streets, is repealed in its entirety, that a new Subsection (193) Jefferson Street of Section 551, Parking Prohibited at All Times on Certain Streets, of the City of Waterloo Traffic Code, is hereby enacted in lieu there of as follows: adding the northeast side of the 300 block of Jefferson Street between West 1st Street and West 2nd Street.", be received, placed on file, considered and passed for the first time. Roll call vote-Ayes: Seven. Motion carried.

107095 - Grieder/Amos

that rules requiring ordinances to be considered and voted for passage at two prior meetings be suspended. Roll call vote-Ayes: Seven. Motion carried.

107096 - Grieder/Amos

that "an ordinance amending the City of Waterloo Traffic Code that Subsection (193) Jefferson Street of Section 551, Parking Prohibited At All Times on Certain Streets, is repealed in its entirety, that a new Subsection (193) Jefferson Street of Section 551, Parking Prohibited at All Times on Certain Streets, of the City of Waterloo Traffic Code, is hereby enacted in lieu there of as follows: adding the northeast side of the 300 block of Jefferson Street between West 1st Street and West 2nd Street.", be considered and passed for the second and third times and adopted. Roll call vote-Ayes: Seven. Motion carried.

Ordinance adopted and upon approval by Mayor assigned No. 5637.

107097 - Feuss/Wilder

that "an ordinance amending the City of Waterloo Traffic Code that Subsection (59) Jefferson Street of Section 553, No Parking Here To Corner of the City of Waterloo Traffic Code, is hereby deleted in its entirety, and inserted in lieu thereof a new subsection as follows: Jefferson Street - 200 block from West 1st Street to west of driveway", be received, placed on file, considered and passed for the first time. Roll call vote-Ayes: Seven. Motion carried.

107098 - Feuss/Wilder

that rules requiring ordinances to be considered and voted for passage at two prior meetings be suspended. Roll call vote-Ayes: Seven. Motion carried.

107099 - Feuss/Wilder

that "an ordinance amending the City of Waterloo Traffic Code that Subsection (59) Jefferson Street of Section 553, No Parking Here To Corner of the City of Waterloo Traffic Code, is hereby deleted in its entirety, and inserted in lieu thereof a new subsection as follows: Jefferson Street - 200 block from West 1st Street to west of driveway", be considered and passed for the second and third times and adopted. Roll call vote-Ayes: Seven. Motion carried.

Sandie Greco, Traffic Operations Director explained this was requested by the Sprotsplex personnel as there were safety issues exiting the parking lot after construction on Jefferson changed driveways and traffic entering on Jefferson Street and that this change only applies to parking across the street from the Sportsplex.

Ordinance adopted and upon approval by Mayor assigned No. 5638.

ADJOURNMENT

107100 - Feuss/Chiles

that the Council adjourn at 6:27 p.m. Voice vote-Ayes: Seven. Motion carried.

_____
Kelley Felchle
City Clerk

CITY OF WATERLOO

Council Communication

Minutes of March 24, 2022, Special Session, as proposed.

City Council Meeting: 4/4/2022
Prepared:

ATTACHMENTS:

	Description	Type
	Minutes of March 24, 2022, Special Session	Backup Material
	Minutes 03.24.2022	Backup Material

SUBJECT: Minutes of March 24, 2022, Special Session, as proposed.

Submitted by: Submitted By:

March 24, 2022

The Council of the City of Waterloo, Iowa, met in Special Session at City Hall Council Chambers, Waterloo, Iowa, at 5:00 p.m., on Thursday, March 24, 2022. Mayor Quentin Hart in the Chair. Roll Call: Boesen, Nichols, Amos, Chiles, Grieder, and Feuss. Ms. Wilder arrived at 5:38 p.m.

107100 - Feuss/Grieder

that the Agenda, as proposed, for the Special Session on Thursday, March 24, 2022, at 5:30 p.m., be accepted and approved. Voice vote-Ayes: Six. Motion carried.

PRESENTATION

Presentation from Michelle Weidner, Chief Financial Officer, on the FYE2023 budget. Mayor Hart and city council members discussed the proposed budget with the Chief Financial Officer.

PUBLIC HEARING

107101 - Feuss/Grieder

that proof of publication of notice of public hearing on FYE2023 Budget, as published in the Waterloo Courier on March 14, 2022, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

This being the time and place of public hearing, the Mayor called for written and oral comments and there were none.

107102 - Feuss/Grieder

that the hearing be closed and oral and written comments, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

107103 - Feuss/Grieder

Resolution approving FYE2023 budget including total property tax askings of ~~$48,221,475~~ $46,366,082 and a levy rate of ~~$19.74793~~ $18.9716 for the budget year ending June 30, 2023. Roll call vote-Ayes: Seven. Motion carried.

Mr. Grieder thanked staff and the Mayor for their hard work on the budget.

Mr. Boesen commented that he is disappointed that nobody from the public is here to adopt the budget. He expressed concern for the use of ARPA funds now to pay for increases in expenditures in the future. He further stated that he will be voting in favor of the budget.

Mayor Hart thanked everyone for their hard work on the budget.

Resolution adopted and upon approval by Mayor assigned No. 2022-166.

107104 - Feuss/Grieder

To amend the resolution by changing the task askings to $46,366,082 and levy rate to $18.9716, and striking the figures as listed on the agenda. Roll call vote-Ayes: Seven. Motion carried.

ADJOURNMENT

107105 - Feuss/Grieder

that the Council adjourn at 6:16 p.m. Voice vote-Ayes: Seven. Motion carried.

_____

Kelley Felchle
City Clerk

March 24, 2022

The Council of the City of Waterloo, Iowa, met in Special Session at City Hall Council Chambers, Waterloo, Iowa, at 5:00 p.m., on Thursday, March 24, 2022. Mayor Quentin Hart in the Chair. Roll Call: Boesen, Nichols, Amos, Chiles, Grieder, and Feuss. Ms. Wilder arrived at 5:38 p.m.

107100 - Feuss/Grieder

that the Agenda, as proposed, for the Special Session on Thursday, March 24, 2022, at 5:30 p.m., be accepted and approved. Voice vote-Ayes: Six. Motion carried.

PRESENTATION

Presentation from Michelle Weidner, Chief Financial Officer, on the FYE2023 budget. Mayor Hart and city council members discussed the proposed budget with the Chief Financial Officer.

PUBLIC HEARING

107101 - Feuss/Grieder

that proof of publication of notice of public hearing on FYE2023 Budget, as published in the Waterloo Courier on March 14, 2022, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

This being the time and place of public hearing, the Mayor called for written and oral comments and there were none.

107102 - Feuss/Grieder

that the hearing be closed and oral and written comments, be received and placed on file. Voice vote-Ayes: Seven. Motion carried.

107103 - Feuss/Grieder

Resolution approving FYE2023 budget including total property tax askings of ~~$48,221,475~~ $46,366,082 and a levy rate of ~~$19.74793~~ $18.9716 for the budget year ending June 30, 2023. Roll call vote-Ayes: Seven. Motion carried.

Mr. Grieder thanked staff and the Mayor for their hard work on the budget.

Mr. Boesen commented that he is disappointed that nobody from the public is here to adopt the budget. He expressed concern for the use of ARPA funds now to pay for increases in expenditures in the future. He further stated that he will be voting in favor of the budget.

Mayor Hart thanked everyone for their hard work on the budget.

Resolution adopted and upon approval by Mayor assigned No. 2022-166.

107104 - Feuss/Grieder

To amend the resolution by changing the task askings to $46,366,082 and levy rate to $18.9716, and striking the figures as listed on the agenda. Roll call vote-Ayes: Seven. Motion carried.

ADJOURNMENT

107105 - Feuss/Grieder

that the Council adjourn at 6:16 p.m. Voice vote-Ayes: Seven. Motion carried.

_____

Kelley Felchle
City Clerk

CITY OF WATERLOO, IOWA

PROCLAMATION

WHEREAS, service to others is a hallmark of the American character, and central to how we meet our challenges; and

WHEREAS, the nation's elected leaders are increasingly turning to national service and volunteerism to engage their residents and help tackle their greatest needs; and

WHEREAS, AmeriCorps and AmeriCorps Seniors participants address the most pressing challenges facing our communities; they help our nation recover from the COVID-19 pandemic, educate students for 21st Century jobs, fight the opioid epidemic, respond to natural disasters, and support veterans and military families; and national service represents a unique public-private partnership that invests in community solutions and leverages non-governmental resources to strengthen community impact and increase the return on taxpayer dollars; and

WHEREAS, national service expands economic opportunity by creating more sustainable, resilient communities and providing education, career skills, and leadership abilities for those who serve; and

WHEREAS, AmeriCorps and AmeriCorps Seniors participants serve in more than 40,000 locations across the country, bolstering the civic, neighborhood, and faith-based organizations that are so vital to our economic and social well-being; and

WHEREAS, national service participants increase the impact of the organizations they serve, both through their direct service and by managing millions of additional volunteers; and

WHEREAS, national service represents a unique public-private partnership that invests in community solutions and leverages non-federal resources to strengthen community impact and increase the return on taxpayer dollars; and

WHEREAS, national service participants demonstrate commitment, dedication, and patriotism by making an intensive commitment to service, a commitment that remains with them in their future endeavors; and

WHEREAS, AmeriCorps shares a priority with local leaders nationwide to engage citizens, improve lives, and strengthen communities and is joining with local leaders across the country for National Service Recognition Day on April 6, 2022

NOW, THEREFORE, I, Quentin Hart, Mayor of the City of Waterloo, Iowa, do hereby proclaim April 6, 2022 as

NATIONAL SERVICE RECOGNITION DAY

And encourage residents to recognize the positive impact of national service in our community, to thank those who serve; and to find ways to give back to their communities.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the City of Waterloo to be affixed this 4th day of April 2022.

ATTEST:

Kelley Felchle

Kelley Felchle, City Clerk
City of Waterloo, Iowa

Quentin Hart

Quentin Hart, Mayor
City of Waterloo, Iowa

CITY OF WATERLOO, IOWA

PROCLAMATION

WHEREAS, the week of April 11 through April 15, 2022, has been designated as National Community Development Week to celebrate the Community Development Block Grant (CDBG) Program; and

WHEREAS, the CDBG Program provides annual funding and flexibility to local communities to provide decent, safe and affordable housing, a suitable living environment, and economic opportunities to low- and moderate-income people; and

WHEREAS, over the past three years, our community has received a total of $4,841,049 in CDBG funds, which includes COVID-19 funds, and has funded a variety of projects that have directly benefited our citizens and neighborhoods; and

NOW, THEREFORE BE IT RESOLVED that the City of Waterloo, Iowa, designates the week of April 11 – 15, 2022, as

NATIONAL COMMUNITY DEVELOPMENT WEEK

in support of this valuable program that has made tremendous contributions to the viability of the housing stock, infrastructure, public services, and economic well-being of our community.

BE IT FURTHER RESOLVED that our community urges Congress and the Biden Administration to recognize the outstanding work being done locally and nationally with CDBG by supporting the increased funding for the program in FY 2023.

IN WITNESS WHEREOF, I have hereunto set my hand and caused the official seal of the City of Waterloo, Iowa, to be affixed this 4th day of April 2022.

ATTEST:

CITY WATERLOO IOWA

Kelley Felchle
City Clerk

Quentin Hart
Mayor

CITY OF WATERLOO

Council Communication

Resolution approving Variance to Noise Ordinance request from Waterloo Auto Parts, Inc., in conjunction with the 2022 Iowa Auto Recyclers Summer Outing, to be held on June 11, 2022 from 7:00 p.m. to 12:00 a.m., at 1501 Grandview, including live music.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

	Description	Type
	Noise Variance	Backup Material

SUBJECT:	Resolution approving Variance to Noise Ordinance request from Waterloo Auto Parts, Inc., in conjunction with the 2022 Iowa Auto Recyclers Summer Outing, to be held on June 11, 2022 from 7:00 p.m. to 12:00 a.m., at 1501 Grandview, including live music.
Submitted by:	Submitted By: Robert Duncan, Police Captain

APPLICATION

FOR

VARIANCE TO NOISE ORDINANCE

APPLICANT'S NAME: Waterloo Auto Parts, Inc

APPLICANT'S ADDRESS: 1501 Grandview Ave, Waterloo, IA 50703

APPLICANT'S PHONE #: 319.234-5207 ext 110, Cell 319.240-5345

ANTICIPATED DATE OF VARIANCE: 6/11/22

NAME OF EVENT: 2022 Iowa Auto Recyclers Summer Outing

TIMES OF DAY OF VARIANCE: 7pm-12am Live Band

GEOGRAPHICAL LOCATION OF VARIANCE: Waterloo Auto Parts, Inc.

1501 Grandview

DISTANCE OF ACTIVITY FROM RESIDENTIAL PROPERTIES: 1 block

PLEASE EXPLAIN THE EVENT REQUIRING THE VARIANCE AND BE SPECIFIC, INCLUDE GEOGRAPHICAL LOCATION, AND WHAT ACTUALLY WILL EXCEED THE NOISE ORDINANCE, SUCH AS A BAND PLAYING, PA SYSTEM, ETC.

1. Hosting approx 300 people for 2022 Iowa Auto Recyclers Summer Outing at 1501 Grandview. Live band to play outside 7pm to 12am.

2.

Waterloo Auto Parts Inc. by

Applicant's Signature

3/18/22

Date

CITY COUNCIL ACTION:

APPROVAL: _____

DENIAL: _____

Police Dept. Recommendation

APPROVAL: Captain Robert Duncan

DENIAL: _____

DECIBEL LEVEL: 90-100 DBA

CITY OF WATERLOO

Council Communication

Resolution approving Acknowledgment/Settlement Agreement-First Violation for KWIK STOP 4, 515 Broadway, Waterloo, Iowa 50703, Tobacco Violation, and Accepting Check for Civil Penalty of $300.00.

City Council Meeting: 4/4/2022
Prepared: 3/15/2022

ATTACHMENTS:

Description	Type
SUBJECT:	Resolution approving Acknowledgment/Settlement Agreement-First Violation for KWIK STOP 4, 515 Broadway, Waterloo, Iowa 50703, Tobacco Violation, and accepting check for civil penalty of $300.00.
Submitted by:	Submitted By: Martin M. Petersen, City Attorney

CITY OF WATERLOO

Council Communication

Resolution approving Acknowledgment/Settlement Agreement-First Violation for Prime Mart 3, 1008 La Porte Road, Waterloo, Iowa 50702, Tobacco Violation, and Accepting Civil Penalty of $300.00.

City Council Meeting: 4/4/2022
Prepared: 3/15/2022

ATTACHMENTS:

Description	Type

SUBJECT:	Resolution approving Acknowledgment/Settlement Agreement-First Violation for Prime Mart 3, 1008 La Porte Road, Waterloo, Iowa 50702, Tobacco Violation, and Accepting Civil Penalty of $300.00.
Submitted by:	Submitted By: Martin M. Petersen, City Attorney

CITY OF WATERLOO

Council Communication

Resolution approving Acknowledgment/Settlement Agreement-First Violation for Lanes Corner Store, 2027 Falls Avenue, Waterloo, Iowa 50701, Tobacco Violation, and Accepting Civil Penalty of $300.00.

City Council Meeting: 4/4/2022
Prepared: 3/15/2022

ATTACHMENTS:

Description	Type
SUBJECT:	Resolution approving Acknowledgment/Settlement Agreement-First Violation for Lanes Corner Store, 2027 Falls Avenue, Waterloo, Iowa 50701, Tobacco Violation, and Accepting Civil Penalty of $300.00.
Submitted by:	Submitted By: Martin M. Petersen, City Attorney

CITY OF WATERLOO

Council Communication

Resolution approving Acknowledgment/Settlement Agreement-First Violation for Casey's General Store No. 2879, 3260 University Ave., Waterloo, Iowa 50701, Tobacco Violation, and Check for $300.00 for civil penalty.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
SUBJECT:	Resolution approving Acknowledgment/Settlement Agreement-First Violation for Casey's General Store No. 2879, 3260 University Ave., Waterloo, Iowa 50701, Tobacco Violation, and Check for $300.00 for civil penalty.
Submitted by:	Submitted By: Martin M. Petersen, City Attorney

CITY OF WATERLOO

Council Communication

Resolution approving Acknowledgment/Settlement Agreement-First Violation-Affirmative Defense for Hy-Vee Gas, 2221 Logan Avenue, Waterloo, Iowa, Tobacco Violation.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
Hy-Vee Communication	Backup Material

SUBJECT:	Resolution approving Acknowledgment/Settlement Agreement-First Violation-Affirmative Defense for Hy-Vee Gas, 2221 Logan Avenue, Waterloo, Iowa, Tobacco Violation.
Submitted by:	Submitted By: Martin M. Petersen, City Attorney
Recommended Action:	Approve Affirmative Defense and Certificate of Completion of ABD Class for Employee.
Summary Statement:	Businesses may use an Affirmative Defense, once every 4 years. If a clerk who is cited took the online class for tobacco violations they are issued a certificate. You can use that if the clerk is cited and no civil penalty is enforced. You can only use this certificate once every 4 years for that business location.

Hy-Vee

A Helpful Smile In Every Aisle

March 23, 2022

Martin M. Petersen
Waterloo City Attorney
715 Mulberry Street
Waterloo, IA 50703

ONLY VIA EMAIL TO:

RE: Tobacco Violation – Assertion of Affirmative Defense
Hy-Vee Gas, 2221 Logan Avenue, Waterloo, IA 50703

Dear Whom It May Concern,

With respect to the violation of Iowa Code §453A.2(1) by an employee of Hy-Vee, Inc., Melodie Asling, at the Hy-Vee convenience store on 2221 Logan Avenue in Waterloo, Iowa on February 13, 2022, please accept this letter on behalf of Hy-Vee, Inc. as an assertion of the affirmative defense available pursuant to Iowa Code §453A.22(3). To the best of our knowledge Hy-Vee has not previously asserted an affirmative defense available to it pursuant to Iowa Code §453A.22(3) at this licensed location within the four (4) year period prior to the date of this letter.

Enclosed herewith please find a copy of proof of Ms. Asling's completion of the Iowa Pledge Retailer Training Program dated December 5, 2021, which was revoked as a result of this incident. If you have any questions or need any additional documents signed, please call me at 515-267-7771 or email at asmook@hy-vee.com.

Very Truly Yours,
Hy-Vee, Inc.

By: Andrea Smook
Andrea M. Smook
Assistant General Counsel

cc: Kyle Greenleaf, District Store Director
Kyle Kreutner, Store Manager

Hy-Vee, Inc.
5820 Westown Parkway,
West Des Moines, IA 50266

IN RE:

HY-VEE GAS 2221 LOGAN AVENUE WATERLOO, IOWA 50703	ACKNOWLEDGMENT/ SETTLEMENT AGREEMENT- AFFIRMATIVE DEFENSE

I (we) hereby knowingly and voluntarily acknowledge that we have received the Notice of Hearing and the Complaint in the above case. I (we) hereby knowingly and voluntarily acknowledge the facts and allegations contained in the Complaint, attached hereto and incorporated herein by reference, and knowingly and voluntarily admit that the same are true and correct. I (we) hereby assert the affirmative defense. Employee received training in the program authorized by the Alcoholic Beverages Division, a copy of which is attached hereto, and made a part hereof by this reference. This affirmative defense can only be asserted once by the undersigned retailer at this retail location in a four-year period. There will be no civil penalty assessed with the affirmative defense. This Settlement Agreement shall be approved by the City Council and copies forwarded to the Attorney General's Office, Alcoholic Beverages Division and Retailer. The above-captioned permit holder hereby waives all jurisdictional claims.

Print Name: Mike Jurgens

Date: 3/24/2022

NOTE: This must be signed by an individual cigarette permittee, or in the case of another business entity, by individual(s) who have authority to bind the entity.

If you decide to sign this ACKNOWLEDGMENT/SETTLEMENT AGREEMENT-AFFIRMATIVE DEFENSE and waive your appearance at a hearing, return this document, properly signed and dated, and return to: Martin M. Petersen, Waterloo City Attorney, 715 Mulberry Street, Waterloo, Iowa, 50703.

TOBACCO, ALTERNATIVE NICOTINE & VAPOR PRODUCTS RETAILER CERTIFICATION

PLEDGE

State of Iowa
ALCOHOLIC
BEVERAGES DIVISION

Tobacco Training: Search for Certification Records

Results

Home | Search Home | Export CSV

1 users were found that matches your search for " melodie asling "

Name	Certification Date	Expiration Date	Revocation Date	Employer	City	County	State	Status	Certificate
melodie asling	12/05/2021	12/05/2023	02/13/2022	hyvee	waterloo	Black Hawk	iowa	revoked	169809 (View)

Home | Search Home | Export CSV

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CITY OF WATERLOO

Council Communication

Resolution approving Acknowledgment/Settlement Agreement-1st Violation Affirmative Defense for Hy-Vee Food Store #2, 2181 Logan Avenue, Waterloo, Iowa, Tobacco Violation.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
Hy-Vee Communication	Backup Material

SUBJECT:	Resolution approving Acknowledgment/Settlement Agreement-1st Violation Affirmative Defense for Hy-Vee Food Store #2, 2181 Logan Avenue, Waterloo, Iowa, Tobacco Violation.
Submitted by:	Submitted By: Martin M. Petersen, City Attorney
Recommended Action:	Approve Affirmative Defense and Certificate of employee from ABD class online.
Summary Statement:	Each business can use an Affirmative Defense for an employee who has completed the online ABD class for tobacco violations. They are issued a certificate, and that certificate is turned in and affirmative defense requested. There is no civil penalty, but the business is unable to use the Affirmative Defense for the next 4 years.

Hy-Vee

A Helpful Smile In Every Aisle

March 23, 2022

Martin M. Petersen
Waterloo City Attorney
715 Mulberry Street
Waterloo, IA 50703

ONLY VIA EMAIL TO:

RE: Tobacco Violation – Assertion of Affirmative Defense
Hy-Vee Food Store #2, 2181 Logan Avenue, Waterloo, IA 50703

Dear Whom It May Concern,

With respect to the violation of Iowa Code §453A.2(1) by an employee of Hy-Vee, Inc., Andrew Stutts, at the Hy-Vee store on 2181 Logan Avenue in Waterloo, Iowa on February 7, 2022, please accept this letter on behalf of Hy-Vee, Inc. as an assertion of the affirmative defense available pursuant to Iowa Code §453A.22(3). To the best of our knowledge Hy-Vee has not previously asserted an affirmative defense available to it pursuant to Iowa Code §453A.22(3) at this licensed location within the four (4) year period prior to the date of this letter.

Enclosed herewith please find a copy of proof of Mr. Stutt's completion of the Iowa Pledge Retailer Training Program dated August 11, 2021. If you have any questions or need any additional documents signed, please call me at 515-267-7771 or email at asmook@hy-vee.com.

Very Truly Yours,
Hy-Vee, Inc.

By: Andrea Smook
Andrea M. Smook
Assistant General Counsel

cc: Kyle Greenleaf, District Store Director
Kyle Kreutner, Store Manager

Hy-Vee, Inc.
5820 Westown Parkway,
West Des Moines, IA 50266

PLEDGE

Certificate of Completion

Awarded to:

andrew deshon stutts

For completion of:

Iowa Pledge Retailer Training Program

Date of completion: Aug 11, 2021

Expires on: Aug 11, 2023

Certificate No: 165111

Thank you for participating in the Iowa Pledge Retailer Training Program and for partnering with the Iowa Alcoholic Beverages Division to not sell tobacco products to Iowa's kids.

State of Iowa
Alcoholic Beverages Division
1918 SE Hulsizer Road,
Ankeny, IA 50021

Stephen Larson
Administrator

IN RE:

HY-VEE FOOD STORE #2 2181 LOGAN AVENUE WATERLOO, IOWA 50703	ACKNOWLEDGMENT/ SETTLEMENT AGREEMENT- AFFIRMATIVE DEFENSE

I (we) hereby knowingly and voluntarily acknowledge that we have received the Notice of Hearing and the Complaint in the above case. I (we) hereby knowingly and voluntarily acknowledge the facts and allegations contained in the Complaint, attached hereto and incorporated herein by reference, and knowingly and voluntarily admit that the same are true and correct. I (we) hereby assert the affirmative defense. Employee received training in the program authorized by the Alcoholic Beverages Division, a copy of which is attached hereto, and made a part hereof by this reference. This affirmative defense can only be asserted once by the undersigned retailer at this retail location in a four-year period. There will be no civil penalty assessed with the affirmative defense. This Settlement Agreement shall be approved by the City Council and copies forwarded to the Attorney General's Office, Alcoholic Beverages Division and Retailer. The above-captioned permit holder hereby waives all jurisdictional claims.

Print Name: Mic Jurgens

Date: 3/24/2022

NOTE: This must be signed by an individual cigarette permittee, or in the case of another business entity, by individual(s) who have authority to bind the entity.

If you decide to sign this ACKNOWLEDGMENT/SETTLEMENT AGREEMENT-AFFIRMATIVE DEFENSE and waive your appearance at a hearing, return this document, properly signed and dated, and return to: Martin M. Petersen, Waterloo City Attorney, 715 Mulberry Street, Waterloo, Iowa, 50703.

CITY OF WATERLOO

Council Communication

Resolution accepting VGM Community Giving Grant funds, in the amount of $10,000.00, to be used for the purchase of a Lucas Mechanical CPR Device.

City Council Meeting: 4/4/2022
Prepared: 3/15/2022

SUBJECT:	Resolution accepting VGM Community Giving Grant funds, in the amount of $10,000.00, to be used for the purchase of a Lucas Mechanical CPR Device.
Submitted by:	Submitted By: Jason Hernandez, Medical Supervisor

CITY OF WATERLOO

Council Communication

Resolution approving an application to the Black Hawk County Metropolitan Area Transportation Policy Board, for Surface Transportation Block Grant program funding, in conjunction with the La Porte Road Revitalization Phase 3 Project.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
MPO STBG Application La Porte Road Phase 3	Backup Material
Plan Profile sheets	Backup Material
Strip Map Aerial of entire corridor	Backup Material
Example Resolution	Backup Material

SUBJECT:	Resolution approving an application to the Black Hawk County Metropolitan Area Transportation Policy Board, for Surface Transportation Block Grant program funding, in conjunction with the La Porte Road Revitalization Phase 3 Project.
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approve Resolution
Summary Statement:	The Black Hawk County Metropolitan Area Transportation Policy Board (MPO) oversees and allocates federal funding and state swap funding through the Surface Transportation Block Grant (STBG) Program, and annually accept applications to program the funding for qualifying projects. This project would include reconstruction of the portion of La Porte Road from Grimm Street to approximately 400 feet south of San Marnan Drive. Other portions of La Porte Road will also be reconstructed as part of a multi-phase project, with this being the third phase. Phase one and two are already programed, and it is anticipated that additional segments will be requested for funding in the future.
Data/Analysis and Strategies:	Transportation Improvements
Implementation, Accountability, and Communication:	STBG state swap funds, and GO Bonds and/or LOST.
Community Engagement Methods:	Public meetings have already been held, and additional meetings will be held as the project progresses.
Expenditure Required/Source of Funds:	$3,720,000 total, including $2,976,000 requested in STBG funding and $744,000 in GO Bonds and/or LOST. The STBG funds can fund up to 85% of a project, but the additional local funds are anticipated to be needed to complete the project, and project costs exceed available funding through

the program. The funding is being requested to be programed in the 2026 fiscal year.

Black Hawk County MPO STBG Application FY 2023-2026

Project Sponsor Agency: City of Waterloo

Project Title: La Porte Road Revitalization – Phase 3

Project Description: Reconstruction of La Porte Road from Grimm Street to 400' South of San Marnan Drive

Project Termini: Grimm Street to 400’ south of San Marnan Drive

Project Length: 0.38 Miles (2000 LF)

Federal Functional Classification: Minor Arterial

Project Elements (2026): Construction

Project Cost Estimate (2026): $3,720,000

STBG Requested (2026): _$2,976,000 (80%)_____

Other Funding Secured: __$744,000 (20% Local)_

Sources of other funding: ____G.O. Bonds_____

What is the Project’s 2045 Long-Range Transportation Plan number (if applicable): _____313_____

Has your agency previously applied for STBG funds for this project: No

Has any part of this project been started or completed: No

Project Type: Road and/or Bridge Reconstruction

Traffic Calming Measures included in preliminary design: Narrowing street/driving lanes, Street trees, and pedestrian accommodations.

Intelligent Transportation System elements included in preliminary design: Fiber will be installed as a separate project along this corridor.

Access Management elements included in preliminary design: Driveway closure, consolidation or relocation.

Transit elements included in preliminary design: Pedestrian connections from bus stop to sidewalk. Benches.

Bike accommodations included in preliminary design: Off-road recreational trail.

Pedestrian accommodations: New sidewalk, off-road recreational trail

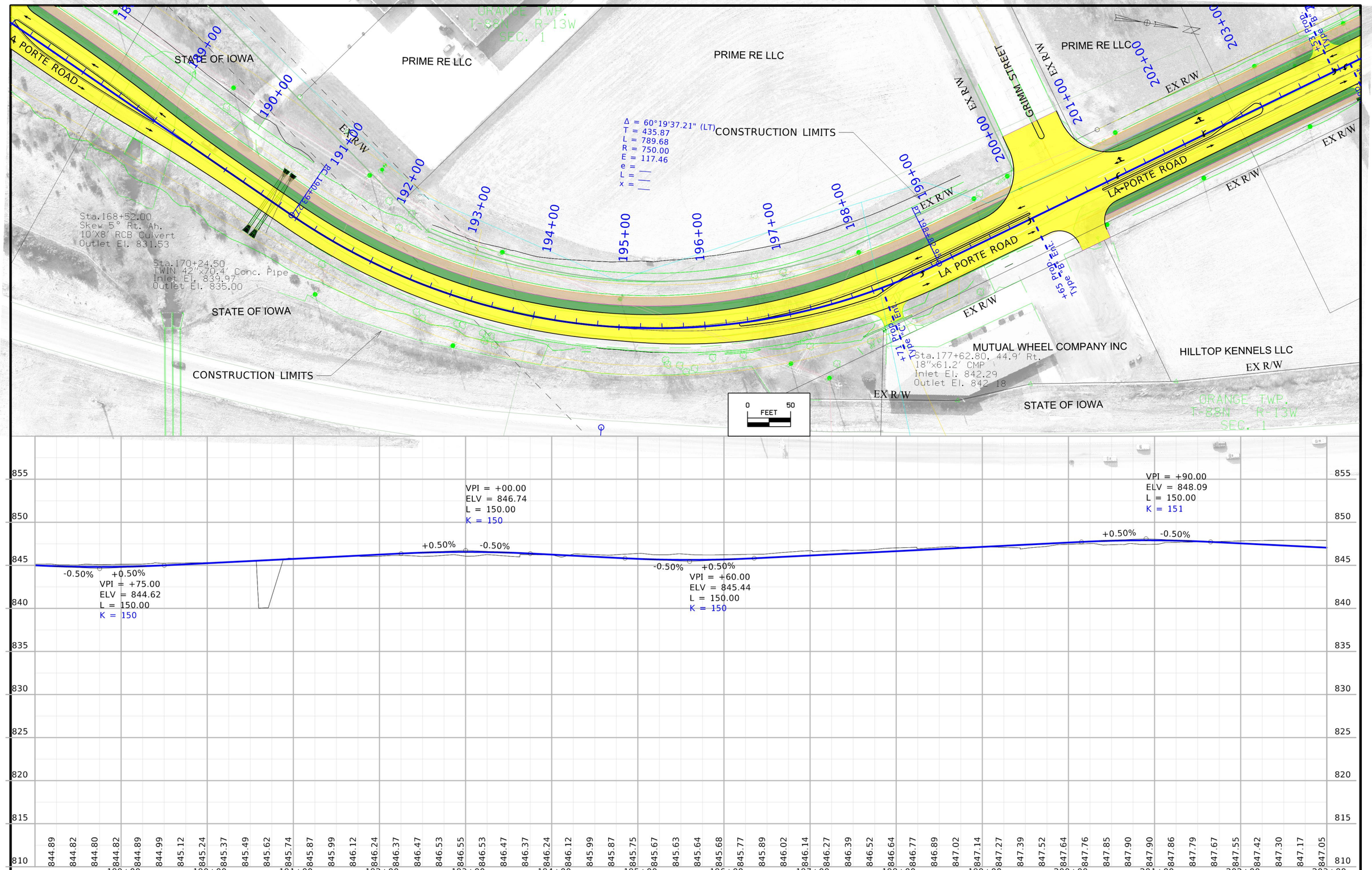
Have public input meetings been held specific to this project: yes

If yes provide specific dates: 2020-11-17 for Public Information Meeting; 11/17/20 Public Information Meeting, 4/21/21 Stakeholder Meeting, and additional meetings will be held.

An Executed Resolution has been e-mailed to MPO? _____

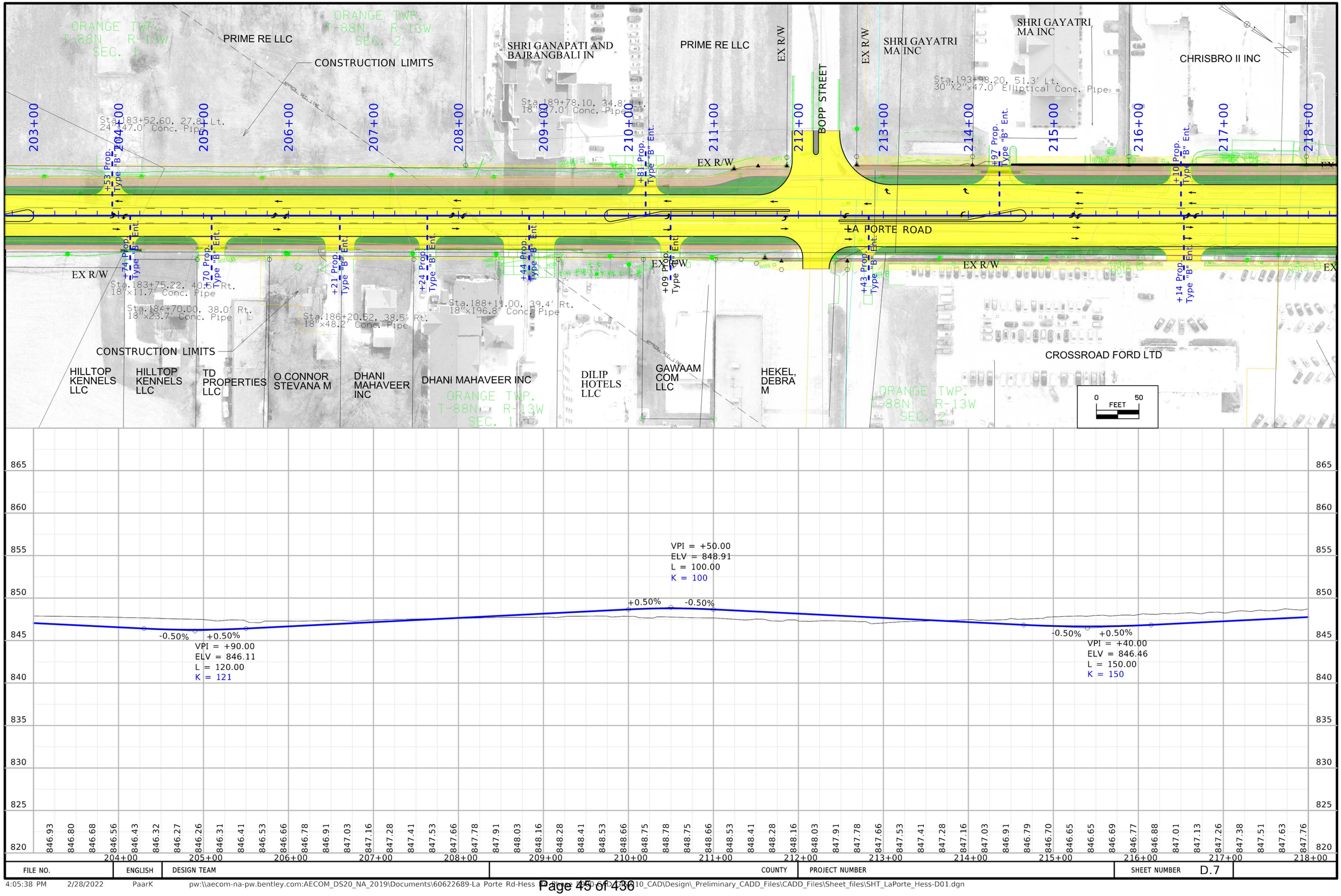
Preliminary Design Plan has been e-mailed to MPO? _____

A detailed cost estimate has been e-mailed to MPO? _____

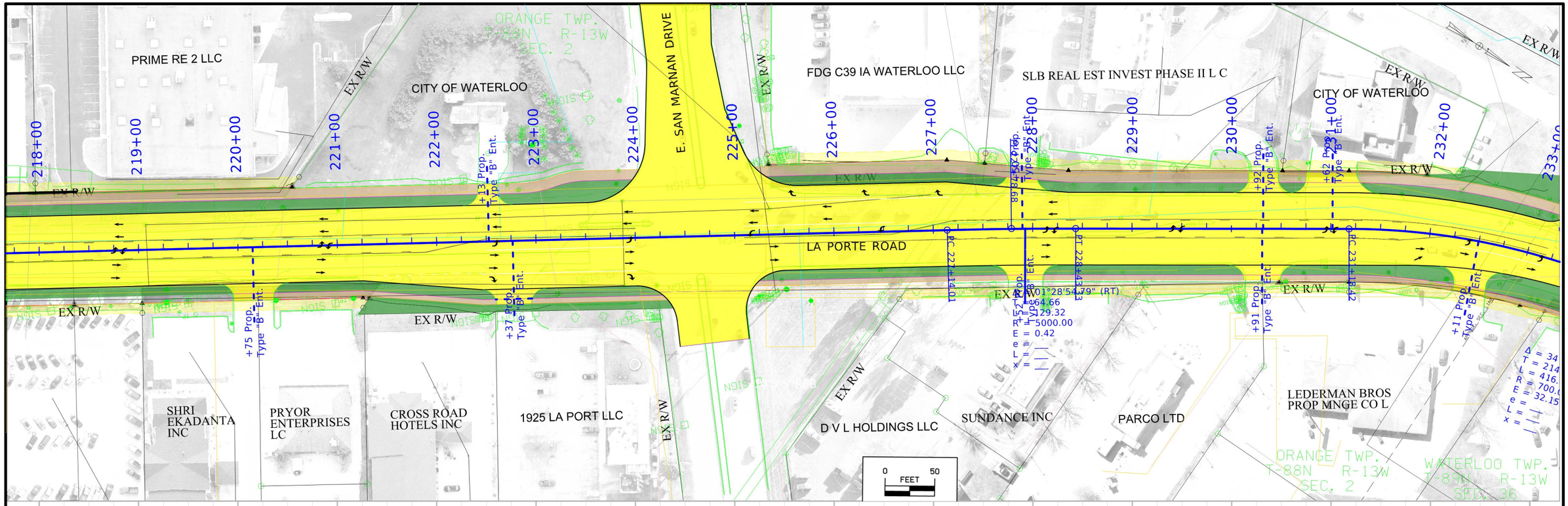


FILE NO.	ENGLISH	DESIGN TEAM AECOM	BLACK HAWK COUNTY	PROJECT NUMBER STBG-SWAP-8155(775-776)--SG-07	SHEET NUMBER D.6

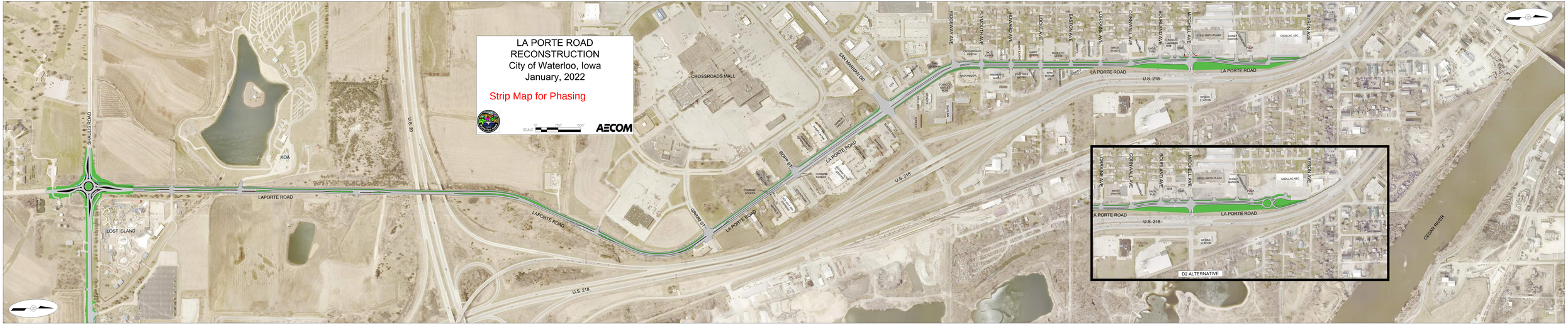
4:05:32 PM 2/28/2022 PaarK pw:\\aecom-na-pw.bentley.com:AECOM_DS20_NA_2019\Documents\60622689-La Porte Rd-Hess Rd Bridges\60622689-10-CAD\Design_Preliminary_CADD_Files\CADD_Files\Sheet_files\SHT_LaPorte_Hess-D01.dgn



FILE NO.	ENGLISH	DESIGN TEAM	COUNTY	PROJECT NUMBER	SHEET NUMBER D.7



FILE NO.	ENGLISH	DESIGN TEAM	COUNTY	PROJECT NUMBER	SHEET NUMBER D.8


LA PORTE ROAD
RECONSTRUCTION
City of Waterloo, Iowa
January, 2022
Strip Map for Phasing
SCALE
AECOM
SHAULIS ROAD
U.S. 20
KOA
LAPORTE ROAD
LOST ISLAND
CROSSROADS MALL
SAM MARKHAM DR
BOPP ST
LA PORTE ROAD
GRAHAM ST
U.S. 218
RIDGEWAY AVE
PLYMOUTH AVE
HOWARD AVE
LOCKE AVE
EASTON AVE
LORRAINE AVE
CORNWALL AVE
BOURLAND AVE
MITCHELL AVE
BYRON AVE
D2 ALTERNATIVE
CEDAR RIVER

EXAMPLE RESOLUTION

A RESOLUTION OF THE **CITY OF WATERLOO** APPROVING AN APPLICATION TO THE BLACK HAWK COUNTY METROPOLITAN AREA TRANSPORTATION POLICY BOARD (MPO) FOR SURFACE TRANSPORTATION BLOCK GRANT (STBG) PROGRAM FUNDING FOR THE **LA PORTE ROAD REVITALIZATION PHASE 3** PROJECT AND DIRECTING EXECUTION OF SAID APPLICATION BY THE **CITY COUNCIL OF THE CITY OF WATERLOO**.

WHEREAS, the **CITY OF WATERLOO** is a full member in good standing of the Black Hawk County Metropolitan Area Transportation Policy Board (MPO); and

WHEREAS, the MPO provides Surface Transportation Block Grant (STBG) Program funds, on a competitive basis, for eligible projects to preserve and improve the conditions and performance on any federal-aid highway, bridge project on any public road, pedestrian and bicycle infrastructure, and transit capital projects; and

WHEREAS, it is in the best interest of the **CITY OF WATERLOO** to avail itself of financial assistance through the Surface Transportation Block Grant Program as administered by the Black Hawk County MPO.

NOW, THEREFORE, BE IT RESOLVED BY THE **CITY COUNCIL** OF THE **CITY OF WATERLOO** AS FOLLOWS:

1) The Surface Transportation Block Grant Program application for the **LA PORTE ROAD REVITALIZATION PHASE 3** project is hereby approved and endorsed by the **CITY COUNCIL OF THE CITY OF WATERLOO**.

2) The improvements provided for in this application will be dedicated to public use and adequately maintained by the **CITY OF WATERLOO**.

3) The **CITY OF WATERLOO** assures the Black Hawk County Metropolitan Area Transportation Policy Board that funds for the local match have been or will be committed to the Surface Transportation Block Grant Program project.

4) The **MAYOR** is hereby designated as the official representative of the **CITY OF WATERLOO** and is further hereby directed and authorized to affix their signature to said application on behalf of the **CITY COUNCIL OF THE CITY OF WATERLOO**.

PASSED AND ADOPTED this _____ day of _____, 2022.

_____

ATTEST:

_____

CITY OF WATERLOO

Council Communication

Resolution approving the grant extension for the Waterloo Police Department's Covid-19 Pandemic Initiative Grant, in the amount of $43,385.00, for Coronavirus response expenses, and authorizing the Mayor to execute said document.

City Council Meeting: 4/4/2022
Prepared: 3/22/2022

ATTACHMENTS:

	Description	Type
	Covid Grant Extension	Backup Material

SUBJECT:	Resolution approving the grant extension for the Waterloo Police Department's Covid-19 Pandemic Initiative Grant, in the amount of $43,385.00, for Coronavirus response expenses, and authorizing the Mayor to execute said document.
Submitted by:	Submitted By: Aaron McClelland, Police Captain
Summary Statement:	This grant has been extended from expiring December 31, of 2021 to June 30, 2022

IOWA CORONAVIRUS EMERGENCY SUPPLEMENTAL FUNDING (CESF) PROGRAM

Governor's Office of Drug Control Policy
Pape State Office Bldg., 5th Floor
215 E. 7th Street, Des Moines, Iowa 50319 (515) 725-0300

CESF CFDA #16.034

Grantee:	**Grant #20-CESF- 383558**
Waterloo Police Department 715 Mulberry Waterloo, Iowa 50703	Grant Period: January 1, 2021 - June 30, 2022 *Revised March 14, 2022* **Federal: $43,385** **Match: $0** **Total: $43,385**
ODCP Contact: Dennis Wiggins 515/725-0311	
Legal Applicant: Joel Fitzgerald	Program Director: Robert Duncan

This grant is subject to the terms and conditions incorporated either directly or indirectly by reference in the grant program legislation, the grant program request for proposal, and the stipulations, if any, noted under "Special Conditions." Except for any waiver granted explicitly elsewhere in this grant, this award does not constitute approval of waiver from any Federal or state statutory/regulatory requirements for a United States Department of Justice grant. The grantee agrees to perform all services and furnish all supplies set forth in the application of this grant award for the consideration stated herein. This grant consists of the application for funds, the grant award notice, the budget documents, the standard grant conditions, the reporting forms, and all approved grant revision documents. All parties to this grant award acknowledge that they have fully read and understand this contract, and agree to abide by the terms set forth within.

SPECIAL CONDITIONS

In witness wherefore, the parties hereto have executed this grant the day and year specified below.

SIGNATURES/DATES

Legal Applicant/Date	Program Director/Date	ODCP Administrator/Date

CITY OF WATERLOO

Council Communication

Resolution approving the request of Christina Hannan, for tax exemptions on the construction of a new single family home valued at $195,268.00, for property located at 3336 Lincolnshire Road, and located in the City Limits Urban Revitalization Area (CLURA).

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
CLURA 3336 Lincolnshire Rd Form	Backup Material
CLURA 3336 Lincolnshire Rd Map	Backup Material

SUBJECT:	Resolution approving the request of Christina Hannan, for tax exemptions on the construction of a new single family home valued at $195,268.00, for property located at 3336 Lincolnshire Road, and located in the City Limits Urban Revitalization Area (CLURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval.
Summary Statement:	The Planning, Programming, and Zoning Commission staff has reviewed this application and feels that the project qualifies for exemptions from taxes on the actual value added to the residential property under the City Limits Urban Revitalization Area Plan.
Data/Analysis and Strategies:	Strategy 3.9: Increase the promotion and utilization of the City Limits Urban Revitalization Area (CLURA) housing program.
Expenditure Required/Source of Funds:	None
Legal Descriptions:	Lincolnshire Addition Lot 9

CITY LIMITS URBAN REVITALIZATION APPLICATION

FOR PROPERTY TAX EXEMPTION FOR CONSTRUCTION OF NEW ONE OR TWO FAMILY DWELLINGS UNDER THE PROVISIONS OF THE CITY LIMITS URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The City Limits Urban Revitalization Area (CLURA) allows property tax exemptions for newly constructed one or two family dwellings (single family homes or duplex/twin homes) that meet the following criteria:

1. Be located within the CLURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
2. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council.

NAME: Christina Hannan **SIGNATURE:** Christina Hannan

ADDRESS: 3336 Lincolnshire Rd., Waterloo IA 50701

TELEPHONE: 320-267-5814 **DATE:** 3/11/2022

A. What is the *Address* of the property being improved? 3336 Lincolnshire Rd.

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)

Lincolnshire Addition Lot # 9

B. What was the nature of the improvement(s)? (must be single family homes or duplex/twin homes to qualify) _____

Single Family with lower level finish

C. City of Waterloo Building and Inspections Department Information:

Permit Number: 0001140 Date permit was issued: 8/24/2021 Total permit(s) valuation: $184,500

LL-00019808 12/28/2021 $10,768

D. What was the cost of the new construction? _____

E. Estimated or actual date of completion of this new construction? 3-11-22

CITY OF WATERLOO

____ APPROVED DATED: _____ RESOLUTION NO: _____

____ DENIED

BLACK HAWK COUNTY ASSESSOR

____ APPROVED DATED: _____

____ DENIED

Tami McFarland
Black Hawk County Assessor

Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.



CITY OF WATERLOO

Council Communication

Resolution approving the request of Brad Taylor, for tax exemptions on the construction of a new single family home valued at $358,000.00, for property located at 1355 Campbell Avenue, and located in the City Limits Urban Revitalization Area (CLURA).

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
CLURA 1355 Campbell Avenue Form	Backup Material
CLURA 1355 Campbell Avenue Map	Backup Material

SUBJECT:	Resolution approving the request of Brad Taylor, for tax exemptions on the construction of a new single family home valued at $358,000.00, for property located at 1355 Campbell Avenue, and located in the City Limits Urban Revitalization Area (CLURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval.
Summary Statement:	The Planning, Programming, and Zoning Commission staff has reviewed this application and feels that the project qualifies for exemptions from taxes on the actual value added to the residential property under the City Limits Urban Revitalization Area Plan.
Data/Analysis and Strategies:	Strategy 3.9: Increase the promotion and utilization of the City Limits Urban Revitalization Area (CLURA) housing program.
Expenditure Required/Source of Funds:	None
Legal Descriptions:	Parcel E of Plat of Survey filed as Doc. No. 2007026746, more particularly described as follows: Lot 47 except for the West 66.0 feet thereof, Lot No. 46 and a 20 foot alley between Campbell and Hollywood Avenues lying between the Chicago Northwestern Railroad right-of-way and Lots 46-47 of Lewis Miller's Small Farms in the City of Waterloo, Black Hawk County, Iowa, except all that part of Lot 46, Lewis Miller's Small Farms in Waterloo, Black Hawk County, Iowa, and also all that part of a 20 foot alley lying Southerly of Campbell Avenue and Southeasterly of and adjacent to said Lot No. 46, which is Easterly of a line which is 296.00 feet normally distant of and parallel with the Westerly line of said Lot No. 46, all being "Lewis Miller's Small Farms", Waterloo, Black Hawk County, Iowa.

For Office Use Only

Date Received: 2/11/22
Received by: SFH
Staff to make a copy for applicant

CITY LIMITS URBAN REVITALIZATION APPLICATION

APPLICATION FOR PROPERTY TAX EXEMPTION FOR CONSTRUCTION OF NEW ONE OR TWO FAMILY DWELLINGS UNDER THE PROVISIONS OF THE CITY LIMITS URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The City Limits Urban Revitalization Area (CLURA) is a 3-year 100% property tax exemption on the actual value added for new construction one or two family dwellings (single family homes or duplex/twin homes only) that meet the following criteria:

1. Be located within the CLURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
2. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council. **Projects started prior to the adoption date of July 18, 2011 do not qualify.**

NAME: Brad Taylor
ADDRESS: 1355 Campbell Ave.
TELEPHONE: (319) 415-5961
SIGNATURE: [signature]
EMAIL: bradtaylor@mchsi.com
DATE: 2-1-22

A. What is the *Address* of the property being improved? 1355 Campbell Ave.

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)

See Attached

B. What was the nature of the improvement(s)? (must be single family homes or duplex/twin homes to qualify)
build new house

C. City of Waterloo Building and Inspections Department Information:
Permit Number: 21-6190 Date permit was issued: 3/22/21 Total permit(s) valuation: $253,000

D. What was the cost of the new construction? $358,000

E. Estimated or actual date of completion of this new construction? 11-22-21

Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.

CITY OF WATERLOO OFFICE USE ONLY

_____ APPROVED DATED: _____ RESOLUTION NO: _____

_____ DENIED

BLACK HAWK COUNTY ASSESSOR OFFICE USE ONLY

_____ APPROVED DATED: _____

_____ DENIED

_____
T.J. Koenigsfeld
Black Hawk County Assessor

EXHIBIT A

Parcel E of Plat of Survey filed as Doc. No. 2007026746, more particularly described as follows: Lot 47 except for the West 66.0 feet thereof, Lot No. 46 and a 20 foot alley between Campbell and Hollywood Avenues and lying between the Chicago Northwestern Railroad right-of-way and Lots 46-47 of Lewis Miller's Small Farms in the City of Waterloo, Black Hawk County, Iowa, except all that part of Lot 46, Lewis Miller's Small Farms in Waterloo, Black Hawk County, Iowa, and also all that part of a 20 foot alley lying Southerly of Campbell Avenue and Southeasterly of and adjacent to said Lot No. 46, which is Easterly of a line which is 296.00 feet normally distant of and parallel with the Westerly line of said Lot No. 46, all being "Lewis Miller's Small Farms", Waterloo, Black Hawk County, Iowa.



CITY OF WATERLOO

Council Communication

Resolution approving the request of David Richter, for tax exemptions on the construction of a new single family home valued at $477,402.00, for property located at 125 Kestrel Circle, and located in the City Limits Urban Revitalization Area (CLURA).

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
CLURA 125 Kestrel Circle Form	Backup Material
CLURA 125 Kestrel Circle Map	Backup Material

SUBJECT:	Resolution approving the request of David Richter, for tax exemptions on the construction of a new single family home valued at $477,402.00, for property located at 125 Kestrel Circle, and located in the City Limits Urban Revitalization Area (CLURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval.
Summary Statement:	The Planning, Programming, and Zoning Commission staff has reviewed this application and feels that the project qualifies for exemptions from taxes on the actual value added to the residential property under the City Limits Urban Revitalization Area Plan.
Data/Analysis and Strategies:	Strategy 3.9: Increase the promotion and utilization of the City Limits Urban Revitalization Area (CLURA) housing program.
Expenditure Required/Source of Funds:	None
Legal Descriptions:	Audubon Hills First Addition Lot 11

For Office Use Only
Date Received: 2/7/22
Received by: JM
Staff to make a copy for applicant

CITY LIMITS URBAN REVITALIZATION APPLICATION

APPLICATION FOR PROPERTY TAX EXEMPTION FOR CONSTRUCTION OF NEW ONE OR TWO FAMILY DWELLINGS UNDER THE PROVISIONS OF THE CITY LIMITS URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The City Limits Urban Revitalization Area (CLURA) is a 3-year 100% property tax exemption on the actual value added for new construction one or two family dwellings (single family homes or duplex/twin homes only) that meet the following criteria:

1. Be located within the CLURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
2. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council. **Projects started prior to the adoption date of July 18, 2011 do not qualify.**

NAME: David Richter
ADDRESS: 125 Kestrel Circle, Wloo IA 50701
TELEPHONE: 319-231-9479
SIGNATURE: DR
EMAIL: davrichter1957@gmail.com
DATE: 2/5/2022

A. What is the *Address* of the property being improved? 125 Kestrel Circle, Waterloo, IA 50701

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)

Audubon Hts First Addition Lot 11, Parcel ID 881308178014

B. What was the nature of the improvement(s)? (must be single family homes or duplex/twin homes to qualify) Single Family New Construction

C. City of Waterloo Building and Inspections Department Information:

Permit Number: WA07480 Date permit was issued: 6/2/2020 Total permit(s) valuation: $420,000

D. What was the cost of the new construction? $477,402

E. Estimated or actual date of completion of this new construction? 1/31/2021

Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.

CITY OF WATERLOO OFFICE USE ONLY

_____ APPROVED DATED: _____ RESOLUTION NO: _____

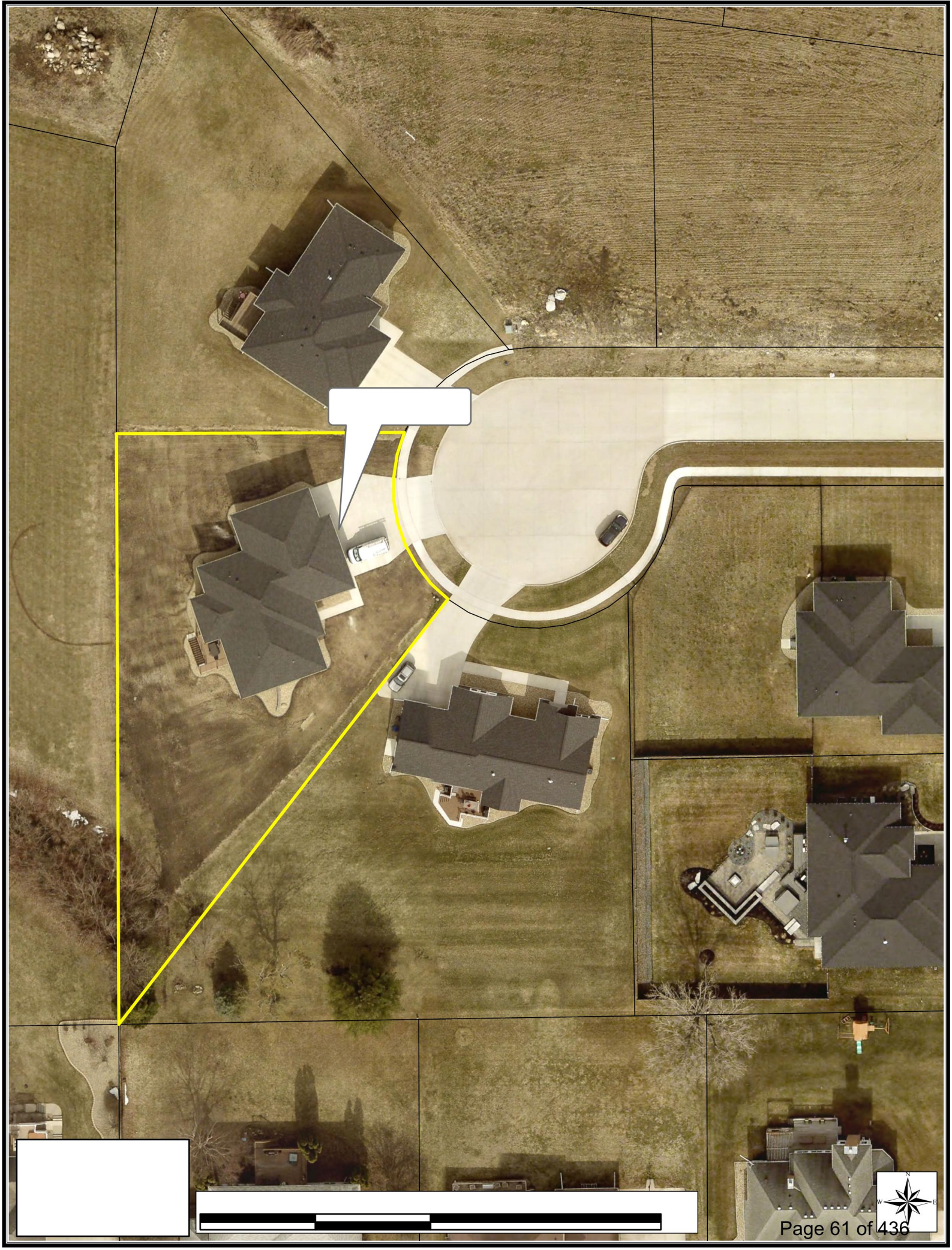
_____ DENIED

BLACK HAWK COUNTY ASSESSOR OFFICE USE ONLY

_____ APPROVED DATED: _____

_____ DENIED

T.J. Koenigsfeld
Black Hawk County Assessor



CITY OF WATERLOO

Council Communication

Resolution approving the request of Cynthia Huebner, for tax exemptions on the construction of a new twin home unit valued at $170,000.00, for property located at 850 Grindstone Circle, and located in the City Limits Urban Revitalization Area (CLURA).

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
CLURA 850 Grindstone Circle Form	Backup Material
CLURA 850 Grindstone Circle Map	Backup Material

SUBJECT:	Resolution approving the request of Cynthia Huebner, for tax exemptions on the construction of a new twin home unit valued at $170,000.00, for property located at 850 Grindstone Circle, and located in the City Limits Urban Revitalization Area (CLURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval.
Summary Statement:	The Planning, Programming, and Zoning Commission staff has reviewed this application and feels that the project qualifies for exemptions from taxes on the actual value added to the residential property under the City Limits Urban Revitalization Area Plan.
Data/Analysis and Strategies:	Strategy 3.9: Increase the promotion and utilization of the City Limits Urban Revitalization Area (CLURA) housing program.
Expenditure Required/Source of Funds:	None
Legal Descriptions:	Prairie Meadow Estates A Condominium Unit 850

For Office Use Only
Date Received: 2/7/2022
Received by: KA
Staff to make a copy for applicant

CITY LIMITS URBAN REVITALIZATION APPLICATION

APPLICATION FOR PROPERTY TAX EXEMPTION FOR CONSTRUCTION OF NEW ONE OR TWO FAMILY DWELLINGS UNDER THE PROVISIONS OF THE CITY LIMITS URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The City Limits Urban Revitalization Area (CLURA) is a 3-year 100% property tax exemption on the actual value added for new construction one or two family dwellings (single family homes or duplex/twin homes only) that meet the following criteria:

1. Be located within the CLURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
2. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council. **Projects started prior to the adoption date of July 18, 2011 do not qualify.**

NAME: Cynthia Huebner
ADDRESS: 850 Grindstone Circle
TELEPHONE: 319-415-0413
SIGNATURE: Cindy Huebner
EMAIL: heebsc@gmail.com
DATE: Feb 1 2022

A. What is the *Address* of the property being improved? 850 Grindstone Cr.

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)

Prairie Meadow Estates A Condominium Unit 850.

B. What was the nature of the improvement(s)? (must be single family homes or duplex/twin homes to qualify) Twin-Home

C. City of Waterloo Building and Inspections Department Information:

Permit Number: 20-6290 Date permit was issued: 3/30/2020 Total permit(s) valuation: $100,000

D. What was the cost of the new construction? $170,000

E. Estimated or actual date of completion of this new construction? 11/19/2020

Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.

CITY OF WATERLOO OFFICE USE ONLY

_____ APPROVED DATED: _____ RESOLUTION NO: _____

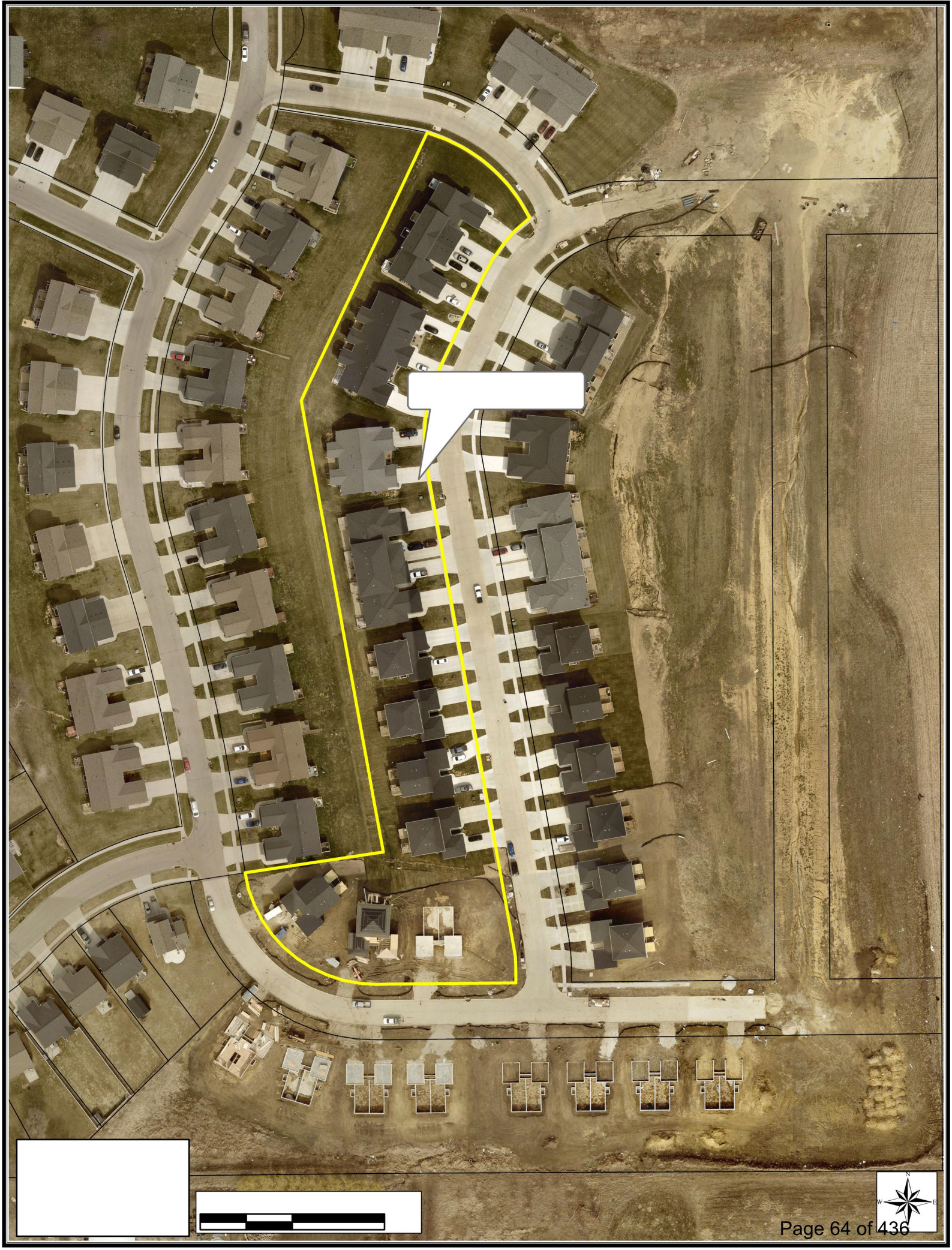
_____ DENIED

BLACK HAWK COUNTY ASSESSOR OFFICE USE ONLY

_____ APPROVED DATED: _____

_____ DENIED

T.J. Koenigsfeld
Black Hawk County Assessor



CITY OF WATERLOO

Council Communication

Resolution approving the request of Kelsey Meester, for tax exemptions on the construction of a new single family home valued at $394,000.00, for property located at 1633 Blue Wing Drive, and located in the City Limits Urban Revitalization Area (CLURA).

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
CLURA 1633 Blue Wing Drive Form	Backup Material
CLURA 1633 Blue Wing Drive Map	Backup Material

SUBJECT:	Resolution approving the request of Kelsey Meester, for tax exemptions on the construction of a new single family home valued at $394,000.00, for property located at 1633 Blue Wing Drive, and located in the City Limits Urban Revitalization Area (CLURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval.
Summary Statement:	The Planning, Programming, and Zoning Commission staff has reviewed this application and feels that the project qualifies for exemptions from taxes on the actual value added to the residential property under the City Limits Urban Revitalization Area Plan.
Data/Analysis and Strategies:	Strategy 3.9: Increase the promotion and utilization of the City Limits Urban Revitalization Area (CLURA) housing program.
Expenditure Required/Source of Funds:	None
Legal Descriptions:	Audubon Hills First Addition Lot 9

For Office Use Only	
Date Received:	2-15-22
Received by:	DM
Staff to make a copy for applicant	

CITY LIMITS URBAN REVITALIZATION APPLICATION

APPLICATION FOR PROPERTY TAX EXEMPTION FOR CONSTRUCTION OF NEW ONE OR TWO FAMILY DWELLINGS UNDER THE PROVISIONS OF THE CITY LIMITS URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The City Limits Urban Revitalization Area (CLURA) is a 3-year 100% property tax exemption on the actual value added for new construction one or two family dwellings (single family homes or duplex/twin homes only) that meet the following criteria:

1. Be located within the CLURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
2. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council. **Projects started prior to the adoption date of July 18, 2011 do not qualify.**

NAME: Kelsey Meester
ADDRESS: 1633 Blue Wing Dr
TELEPHONE: 319 415 4730
SIGNATURE: KMeester
EMAIL: Kelsey.webb@live.com
DATE: 2/8/22

A. What is the *Address* of the property being improved? 1633 Blue Wing Dr W'loo 50701

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)

Audubon Hills First Addition Lot 9

B. What was the nature of the improvement(s)? (must be single family homes or duplex/twin homes to qualify)

single family home

C. City of Waterloo Building and Inspections Department Information:

Permit Number: 20-5687, 20-6869 Date permit was issued: 3-3-20, 4-27-20 Total permit(s) valuation: 180,000, 18,000

D. What was the cost of the new construction? $ 394,000

E. Estimated or actual date of completion of this new construction? 07/2020

Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.

CITY OF WATERLOO OFFICE USE ONLY

____ APPROVED DATED: _____ RESOLUTION NO: _____

____ DENIED

BLACK HAWK COUNTY ASSESSOR OFFICE USE ONLY

____ APPROVED DATED: _____

____ DENIED

_____
T.J. Koenigsfeld
Black Hawk County Assessor



CITY OF WATERLOO

Council Communication

Resolution approving the request of Dung T. Dao, for tax exemptions on the construction of a new single family home valued at $320,000.00, for property located at 1015 Lois Lane, and located in the City Limits Urban Revitalization Area (CLURA).

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
CLURA 1015 Lois Lane Form	Backup Material
CLURA 1015 Lois Lane Map	Backup Material

SUBJECT:	Resolution approving the request of Dung T. Dao, for tax exemptions on the construction of a new single family home valued at $320,000.00, for property located at 1015 Lois Lane, and located in the City Limits Urban Revitalization Area (CLURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval.
Summary Statement:	The Planning, Programming, and Zoning Commission staff has reviewed this application and feels that the project qualifies for exemptions from taxes on the actual value added to the residential property under the City Limits Urban Revitalization Area Plan.
Data/Analysis and Strategies:	Strategy 3.9: Increase the promotion and utilization of the City Limits Urban Revitalization Area (CLURA) housing program.
Expenditure Required/Source of Funds:	None
Legal Descriptions:	Parcel F of Plat of Survey Doc. No. 2021-19560 of part of the NW Frl. 1/4 of Section 2, Township 88 North, Range 13 West of the 5th P.M., Black Hawk County, Iowa.

For Office Use Only	
Date Received:	2-8-22
Received by:	DM
Staff to make a copy for applicant	

CITY LIMITS URBAN REVITALIZATION APPLICATION

APPLICATION FOR PROPERTY TAX EXEMPTION FOR CONSTRUCTION OF NEW ONE OR TWO FAMILY DWELLINGS UNDER THE PROVISIONS OF THE CITY LIMITS URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The City Limits Urban Revitalization Area (CLURA) is a 3-year 100% property tax exemption on the actual value added for new construction one or two family dwellings (single family homes or duplex/twin homes only) that meet the following criteria:

1. Be located within the CLURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
2. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council. **Projects started prior to the adoption date of July 18, 2011 do not qualify.**

NAME: DUNG T. DAO **SIGNATURE:** Dung T Dao

ADDRESS: 1015 LOIS LANE **EMAIL:** ngoctran1978@yahoo.com

TELEPHONE: (319) 830-3274 **DATE:** 02-28-22

A. What is the *Address* of the property being improved? 1015 LOIS LANE

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)

Parcel F of Plat of Survey Doc. No. 2021-19560 of part of the NW Frl. 1/4 of Section 2, Township 88 North, Range 13 West of the 5th P.M., Black Hawk County, Iowa.

B. What was the nature of the improvement(s)? (must be single family homes or duplex/twin homes to qualify)

new home construction

C. City of Waterloo Building and Inspections Department Information:

Permit Number: 21-11606 Date permit was issued: 8-5-21 Total permit(s) valuation: $265,000

D. What was the cost of the new construction? 320,000+

E. Estimated or actual date of completion of this new construction? 02/28/22 2/24/22 gs

Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.

CITY OF WATERLOO OFFICE USE ONLY

_____ APPROVED DATED: _____ RESOLUTION NO: _____

_____ DENIED

BLACK HAWK COUNTY ASSESSOR OFFICE USE ONLY

_____ APPROVED DATED: _____

_____ DENIED

_____
T.J. Koenigsfeld
Black Hawk County Assessor



CITY OF WATERLOO

Council Communication

Resolution approving the request of Sead Dizdarevic, for tax exemptions on the construction of a new single family home valued at $160,000.00, for property located at 3660 Cantabury Court, and located in the City Limits Urban Revitalization Area (CLURA).

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
CLURA 3660 Cantabury Court Form	Backup Material
CLURA 3660 Cantebury Court Map	Backup Material

SUBJECT:	Resolution approving the request of Sead Dizdarevic, for tax exemptions on the construction of a new single family home valued at $160,000.00, for property located at 3660 Cantabury Court, and located in the City Limits Urban Revitalization Area (CLURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval.
Summary Statement:	The Planning, Programming, and Zoning Commission staff has reviewed this application and feels that the project qualifies for exemptions from taxes on the actual value added to the residential property under the City Limits Urban Revitalization Area Plan.
Data/Analysis and Strategies:	Strategy 3.9: Increase the promotion and utilization of the City Limits Urban Revitalization Area (CLURA) housing program.
Expenditure Required/Source of Funds:	None
Legal Descriptions:	Parcel "G" of Lot 47, Brookeridge First Addition.

For Office Use Only
Date Received: 2-16-22
Received by: ym
Staff to make a copy for applicant

CITY LIMITS URBAN REVITALIZATION APPLICATION

APPLICATION FOR PROPERTY TAX EXEMPTION FOR CONSTRUCTION OF NEW ONE OR TWO FAMILY DWELLINGS UNDER THE PROVISIONS OF THE CITY LIMITS URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The City Limits Urban Revitalization Area (CLURA) is a 3-year 100% property tax exemption on the actual value added for new construction one or two family dwellings (single family homes or duplex/twin homes only) that meet the following criteria:

1. Be located within the CLURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
2. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council. **Projects started prior to the adoption date of July 18, 2011 do not qualify.**

NAME: Sean Dizdarevic **SIGNATURE:** Sean Dizdarevic
ADDRESS: 3660 Canterbury Ct. **EMAIL:** sdizdarevic@mchsi.com
TELEPHONE: 319-939-7462 **DATE:** 3-23-22

A. What is the *Address* of the property being improved? 3660 Canterbury Ct. Waterloo, IA

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)

Brookridge first addition part lot 47

B. What was the nature of the improvement(s)? (must be single family homes or duplex/twin homes to qualify)

Brand new construction, single family

C. City of Waterloo Building and Inspections Department Information:

Permit Number: 2019.9777 Date permit was issued: 9/26/19 Total permit(s) valuation: 150,000

D. What was the cost of the new construction? 160,000

E. Estimated or actual date of completion of this new construction? 12-1-2020

Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.

CITY OF WATERLOO OFFICE USE ONLY

____ APPROVED DATED: _____ RESOLUTION NO: _____

____ DENIED

BLACK HAWK COUNTY ASSESSOR OFFICE USE ONLY

____ APPROVED DATED: _____

____ DENIED

T.J. Koenigsfeld
Black Hawk County Assessor



CITY OF WATERLOO

Council Communication

Resolutions setting date of public hearing as April 18, 2022 on the proposed issuance of the following bonds and instruct the City Clerk to publish said notice. (Details on projects covered by each hearing are on file for review.)

City Council Meeting: 4/4/2022
Prepared: 3/25/2022

ATTACHMENTS:

Description	Type
Council Communication ECP-1	Backup Material
Council Comm GCP UR Bond Hearings	Backup Material

SUBJECT:

Resolutions setting date of public hearing as April 18, 2022 on the proposed issuance of the following bonds and instruct the City Clerk to publish notice. (Details on projects covered by each hearing are on file for review.)

(a) ECP-1-Not to Exceed $11,600,000 General Obligation Bonds (Essential corporate purpose).
(b) GCP-2 - Not to exceed $700,000 General Obligation Bonds (General Corporate Purpose).
(c) GCP-3 - Not to exceed $700,000 General Obligation Bonds (General Corporate Purpose).
(d) ECP-UR-4 - Not to exceed $800,000 General Obligation Urban Renewal Bonds (Essential Corporate Purpose).

Submitted by: Submitted By: Michelle Weidner, Chief Financial Officer

Recommended Action:

General Obligation Bonds - GCP-2 - Not to exceed $700,000
General Obligation Bonds for general corporate purposes of said City, the Bonds to be issued to provide funds to pay the costs of reconstructing, improving and equipping Young Arena; the acquisition and installation of river lighting; equipping city departments and City Hall, including information technology equipment and software; the renovation, construction, improvement and equipping of the golf courses; the acquisition of vehicles for various city departments; the construction, reconstruction, improvement, renovation, and equipping of public works buildings.

General Obligation Bonds - GCP-3 - Not to exceed $700,000
General Obligation Bonds for general corporate purposes of said City, the proceeds of which bonds will be used to provide funds to pay the costs of the construction, reconstruction, improvement, renovation, and equipping of city facilities; and wetland restoration and related costs and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

General Obligation Bonds – ECP/UR-4 - Not to exceed $800,000
General Obligation Urban Renewal Bonds for essential corporate urban renewal purposes, the proceeds of which bonds will be used to

	provide funds to pay the costs of aiding in the planning, undertaking and carrying out of urban renewal projects under the authority of Chapter 403 and the Urban Renewal Plan for the Rath Area Redevelopment Area, such as those costs associated with acquisitions of properties and related demolition and clearance activities, grants to private developers, public infrastructure projects including streets, streetscape, and utility improvements. We are planning to sell $10 million in general obligation bonds for a number of general purposes this spring.
Summary Statement:	Please note that the hearing amounts indicated are being set higher than the actual amounts to be issued to provide flexibility in the project allocations, which reduces future administrative costs. We plan to use the State of Iowa Revolving Fund for sewer project funding. Public hearings will be held for those projects at a later date.
Neighborhood Impact:	A general listing of projects planned to be completed using bond proceeds authorized by these hearings will be provided prior to the hearings.
Data/Analysis and Strategies:	The issuance of bonds commits the city to future repayment.
Implementation, Accountability, and Communication:	Repayment will be made from various sources, including general property taxes and tax increment revenue.
Expenditure Required/Source of Funds:	The new principal amount of $10,000,000 plus interest will be required to be repaid in the future.
Alternative:	The City could choose not to sell bonds and not proceed with the projects. This would reduce future debt service costs. However, other costs would likely increase. For example, a number of the planned projects have been mandated by regulatory agencies that could have financial implications if the projects aren't completed as required.

CITY OF WATERLOO
FINANCE DEPARTMENT

Michelle Weidner, CPA Chief Financial Officer

Council Communication
City Council Meeting: April 4, 2022
Prepared: March 25, 2022
Dept. Head Signature: Michelle Weidner

SUBJECT: Bond Issue Hearing – ECP-1

Submitted by: Michelle C. Weidner, Chief Financial Officer

Recommended City Council Action: Adopt a resolution to set the date of hearing as April 18, 2022 on the proposed issuance of bonds, as follows:

ECP-1 - Not to exceed $11,600,000 Essential Corporate Purpose General Obligation Bonds (ECP-1) for essential corporate urban renewal purposes, for the purpose of taking action on the matter of the issuance of not to exceed $11,600,000 General Obligation Bonds, for essential corporate purposes, the proceeds of which bonds will be used to provide funds to pay the costs of the acquisition, improvement and installation of traffic control devices, signage, fixtures, equipment and improvements, including but not limited to traffic signal, pavement markings, traffic safety, fiber optics installation, and street light fixtures, connections, and facility improvements; the acquisition of vehicles and equipment for the Police and Fire Departments; the acquisition of vehicles and equipment for the street, public works and sign and traffic departments; the acquisition of ambulances and ambulance equipment; the rehabilitation and improvement of City parks and the acquisition, repair and replacement of facilities, equipment and improvements commonly found in City parks; the removal, replacement and planting of trees in parks and public grounds; the construction, reconstruction and repairing of street, sidewalk, skywalk, trail, alley, public ground, marketplace, bridges, pedestrian underpasses and overpasses, and intersection improvements; the acquisition, construction and improvement of real and personal property useful for the protection of property from floods or high waters, including flood control, levees, embankments, waterway, storm water and drainage improvements; the removal or replacement of dead or diseased trees; the acquisition and demolition of dangerous or dilapidated buildings, structures or properties, or funding housing assistance; acquiring, developing and improving of a geographic computer data base system suitable for automated mapping and facilities management; and refunding or refinancing outstanding indebtedness of the City, including General Obligation Bonds, Series 2014A, and General Obligation Bonds, Taxable Series 2014B.

Summary Statement: We are planning to sell general obligation bonds for a number of purposes this spring.

Please note that the hearing amount indicated is being set higher than the actual amounts to be issued to provide flexibility in the project allocations, which reduces future administrative costs. The “new” issue amount is $10 million. We have also included $6,335,000 for potential refunding issues.

Expenditure Required: The principal amount plus interest will be required to be repaid in the future.

Source of Funds: Repayment will be made from various sources, including general property taxes and tax increment revenue.

Policy Issue: The issuance of bonds commits the city to future repayment.

Alternative: The City could choose not to sell bonds and not proceed with the projects. This would reduce future debt service costs. However, other costs would increase. For example, a number of the planned projects are government mandates that could have financial ramifications if they are not completed.

Background Information: We are including a large amount ($6,335,000) for potential refunding issues in the event that interest rates are favorable at the date of sale.

CITY OF WATERLOO
FINANCE DEPARTMENT

Michelle Weidner, CPA Chief Financial Officer

Council Communication
City Council Meeting: April 4, 2022
Prepared: March 25, 2022
Dept. Head Signature: Michelle Weidner

SUBJECT: FYE2022 Bond Issue Hearings

Submitted by: Michelle C. Weidner, Chief Financial Officer

Recommended City Council Action: Adopt resolutions to set the date of hearing as April 18, 2022 on the proposed issuance of bonds, as follows:

General Obligation Bonds - GCP-2 - Not to exceed $700,000 General Obligation Bonds for general corporate purposes of said City, the proceeds of the Bonds to be issued to provide funds to pay the costs of reconstructing, improving and equipping Young Arena; the acquisition and installation of river lighting; equipping city departments and City Hall, including information technology equipment and software; the renovation, construction, improvement and equipping of the golf course; the acquisition of vehicles for various city departments; the construction, reconstruction, improvement, renovation, and equipping of public works buildings and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

General Obligation Bonds - GCP-3 - Not to exceed $700,000 General Obligation Bonds for general corporate purposes of said City, the proceeds of which bonds will be used to provide funds to pay the costs of the construction, reconstruction, improvement, renovation, and equipping of city facilities; and wetland restoration and related costs and shall bear interest at a rate not exceeding the maximum specified in the attached notice.

General Obligation Bonds – ECP/UR-4 - Not to exceed $1,300,000 General Obligation Urban Renewal Bonds for essential corporate urban renewal purposes, the proceeds of which bonds will be used to provide funds to pay the costs of aiding in the planning, undertaking and carrying out of urban renewal projects under the authority of Chapter 403 and the Urban Renewal Plan for the Rath Area Redevelopment Area, such as those costs associated with acquisitions of properties and related demolition and clearance activities, grants to private developers, public infrastructure projects including streets, streetscape, and and utility improvements.

Summary Statement: We are planning to sell general obligation bonds for a number of purposes this spring. The new money issue will be $10,000,000.

Please note that the hearing amounts indicated are being set higher than the actual amounts to be issued to provide flexibility in the project allocations, which reduces future administrative costs.

Expenditure Required: The principal amount plus interest will be required to be repaid in the future.

Source of Funds: Repayment will be made from various sources, including general property taxes and tax increment revenue.

Policy Issue: The issuance of bonds commits the city to future repayment.

Alternative: The City could choose not to sell bonds and not proceed with the projects. This would reduce future debt service costs. However, other costs would increase. For example, a number of the planned projects are government mandates that could have financial ramifications if they are not completed.

Background Information:

CITY OF WATERLOO

Council Communication

Resolution setting date of public hearing as April 18, 2022 to review the funding recommendations of the Community Development Board FY23 Annual Action Plan for CDBG and HOME funds for the Waterloo/Cedar Falls HOME Consortium.

City Council Meeting: 4/4/2022
Prepared: 3/16/2022

ATTACHMENTS:

Description	Type
FY 23 Allocations	Backup Material

SUBJECT:	Resolution setting date of public hearing as April 18, 2022 to review the funding recommendations of the Community Development Board FY23 Annual Action Plan for CDBG and HOME funds for the Waterloo/Cedar Falls HOME Consortium.
Submitted by:	Submitted By: Rudy D. Jones, Community Development Director
Recommended Action:	We request authorization to set the date for the public hearing on Monday April 18, 2022 to review the recommendations set forth by the Community Development Board. Additional information is available at the Community Development office.
Summary Statement:	A 30-day public comment period was advertised on February 28, 2022. The comment period was held from March 1 thru March 31, 2022. No comments have been received to date. Any comments received will be added to the FY23 Annual Action Plan.

Expenditure Required/Source of Funds: Community Development Block Grants Funds and HOME Program Funds

CDBG Organization	CODE	Index Tab	FY22 funding Level	FY23 Request	SubCommittee Recommendation-	Activity
Operation Threshold	HSG	4	$ 40,000	$ 40,000	$ 20,000	Operation Threshold Minor Rehab Program
Emergency Repairs	HSG	5	$ 160,000	$ 100,000	$ 100,000	Emergency repair for single family homes.
General Program Administration (20% of allocation)	ADM	6	$ 253,821	$ 253,821	$ 253,821	CDBG Administration 20%
Iowa Heartland Habitat of Humanity	HSG	7	$ 25,000	$ 50,000	$ 25,000	Targeted Revitalization **but not limited to** Walnut and Church Row locations
Neighborhood Services	PS	8	$ 90,000	$ 95,000	$ 95,000	Neighborhood Services Liaison
Northeast Iowa Food Bank	PS	9		$ 70,000	$ -	Cedar Valley Food Pantry
Boys and Girls Club of Cedar Valley	PF	10		$ 400,000	$ 100,000	Lime Street renozations- Zone 1A- Community Presence
Iowa Legal Aid	PS				$ -	
Waterloo Leisure Services	PF	11		$ 100,000	$ 100,000	Edison School Park Project Phase- Playground Equipment
Rehabilitation Administration	ADM	12	$ 250,000		$ 300,000	Rehabilitation Project Delivery Costs
Housing Rehabilitation	HSG	13	$ 400,288		$ 250,288	Rental Rehabilitation Loan Program/Broadband
Clearance and Demolition	SBS			$ 25,000	$ 25,000	Garage Demolition
One City United	HSG		$ 50,000			
The Salvation Army	PS				$ -	Housing Services- Emergnecy Shelter
TOTAL CDBG REQUESTS			$ 1,269,109	$ 1,133,821	$ 1,269,109	

HOME Organization	CODE	Index Tab	FY22 Funding Level	FY23 Request	SubCommittee Recommendation-	Activity
City of Cedar Falls	HSG	15	$ 103,282		$ 137,480	Annual Allocation - HOME Consortium
Iowa Heartland Habitat for Humanity (CHDO Request) 15% =	HSG	16	$ 73,773		$ 73,650	Affordable Single Family Homes - New Construction Calhoun $ Waterloo, $Cedar Falls
Single Family Rehabilitation	HSG	17				Single Family Owner-Occupied Rehabilitation
Operation Threshold	HSG	18		$ 30,000	$ 20,000	Security Deposit
3 Little Lambs LLC-Jonathan Brundrett	HSG		$ 240,000			Magnolia Place- needs to be completed two years from contract signing-note this funding was re allocated back to Com Dev
Down Payment Assistance	HSG	19			$ 100,000	Home Buyer Assistance for income qualified first time home buyer
Ricker St. Project-Acquisition, rehabilitation and resale of dilapidated properties	HSG				$ 350,000	Reprogrammed funding rehabilitation
Down Payment Assistance- Developer		20	$ 300,000			Developer Down Payment Assistance-DPA -Homeowner
Administration (10% of allocation)	ADM	21	$ 49,181			HOME Administration
TOTAL HOME REQUESTS			$ 766,236	$ 30,000	$ 681,130	

CITY OF WATERLOO

Council Communication

Resolution approving preliminary plans, specifications, form of contract, etc., setting date of bid opening as April 7, 2022 and date of public hearing as April 18, 2022, in conjunction with the 2022 and 2023 Residential Lots/Miscellaneous Areas Mowing and Lot Maintenance Services Contract, and instruct City Clerk to publish notice.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
2022 and 2023 Planning and Zoning Mowing RFB	Backup Material
Exhibit B Master Mowing List	Backup Material
Planning Department Mowing Lots Map	Backup Material

SUBJECT:	Resolution approving preliminary plans, specifications, form of contract, etc., setting date of bid opening as April 7, 2022 and date of public hearing as April 18, 2022, in conjunction with the 2022 and 2023 Residential Lots/Miscellaneous Areas Mowing and Lot Maintenance Services Contract, and instruct City Clerk to publish notice.
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval
Summary Statement:	The City of Waterloo through its Dilapidated Housing Task force has acquired approximately 230 properties over the last several years, primarily using Iowa Code 657A. A majority of the properties where demolished and are vacant, but some still have structures on them. Lots owned by the City of Waterloo must be maintained, including mowing of the lots. This bid will select a mowing contractor for the lots for both the 2022 and 2023 mowing season. In the past only a single season contract has been done, however the cost for the mowing of these lots has increased over the last several years, and it has been indicated that a multiple year contract would provide cost savings to the City.
Neighborhood Impact:	Mowing the lots is required by code, but also has a positive impact on the neighborhoods by avoiding a nuisance.
Data/Analysis and Strategies:	Property Maintenance
Implementation, Accountability, and Communication:	Nuisance abatement
Expenditure Required/Source of Funds:	To be determined amount paid from the Planning Department property management budget. The last mowing contract (2021) had a price of $8.49 per lot per occurrence for lots under 1 acre, and $49.50 per hour per

occurrence for lots over 1 acre.

CITY OF WATERLOO, IOWA
Planning and Zoning Department

Notice of Public Hearing on the Proposed Specifications and the Notice to Public Bidders For the 2022 and 2023 Residential Lots /Miscellaneous Areas Mowing and Lot Maintenance Services Contract.

General Description
The City of Waterloo Planning and Zoning Department is soliciting bids for mowing of city owned lots and miscellaneous areas. The City of Waterloo Planning and Zoning Department has approximately **230 properties** to be mowed and maintained (see attached Exhibit "B" for the list of properties). The City's intent for these properties are for rehabilitation or demolition to remove blighted properties from neighborhoods and provide infill lots for new homes, or to sell to an adjacent homeowner. Most lots are vacant, although some still have a structure or structures that must be mowed around. The attached Exhibit "B" indicates what lots are vacant.

SCOPE OF WORK
The Contractor shall provide all labor and equipment necessary for mowing, trimming and removal and disposal of various debris. Assigned areas shall be mowed on an as needed basis while maintaining a mowing height not to exceed four (4") in height. Prior to each mowing, the Contractor shall remove all trash and debris including paper, branches, rocks, and other portable objects. All trash and debris shall be legally disposed of, off site, at no additional expense to the Planning and Zoning Department. Additionally, the contractor shall be responsible for cleaning up and repairing all damage created by mowing operations which may include adding soil and seeding damaged areas as needed.

Along with each mowing, the Contractor shall trim around trees, shrubs, poles, fences and other objects to match the height and appearance of the surrounding vegetation. Only upon request of the project manager will you be required to edge vegetation growing over curb and sidewalk. A good-faith attempt will need to be made to keep all voluntary vegetation to a minimum in and around any buildings, fences, along alleyways, sidewalks and other rights-of-way and particularly in areas where there are blind spots being created.

Occasionally, illegal dumping occurs on city owned lots in which case the City will be in charge of removing larger items such as stoves, mattresses, tires, furniture etc. The contractor will submit either by letter, fax or email to the project manager the location and a detailed list of the items needing to be picked up.

The bidder shall bid per unit price (per lot/per occurrence price and an hourly rate for lots one (1) acre or more, for all city owned lots under the control of the Planning and Zoning Department. **All bidders should know that the list of properties fluctuates as the city is continually acquiring and selling properties.** This time the contract will be for a two year period, covering the 2022 and 2023 mowing season.

RECEIVING OF BIDS
All bids must be received in a sealed mailing container or envelope and be plainly marked on the outside with the notation 'SEALED RFB FOR 2022 AND 2023 RESIDENTIAL LOTS/MISCELLANEIOUS AREAS MOWING AND LOT MAINTENANCE SERVICES CONTRACT – in the City Clerk's Office, Waterloo City Hall, 715 Mulberry Street, Waterloo, IA 50703 (date and time stamped) by **Thursday April 7, 2022** at 1:00 p.m. (our clock), Central Time, in order to be considered for the 2022 and 2023 mowing season. Bids sent electronically or via facsimile will not be accepted.

OPENING OF BIDS
All proposals received will be opened in the Harold E. Getty Council Chambers in City Hall of said City, on the **7th day of April, 2022 at 1:00 p.m.** The bid opening will be livestreamed on YouTube and made available on the city website. Bids will be evaluated promptly after opening. **The awarding of the contract is expected to be at the City Council meeting on Monday April 18, 2022.**

PUBLIC HEARING
The Waterloo City Council will conduct a public hearing on the proposed specifications and form of contract for the **2022 and 2023 Residential Lots/Miscellaneous Areas Mowing and Lot Maintenance Services contract** at the City Council Meeting, **Monday April 18, 2022.**

The contract documents are on file on the first floor in the City Clerk's office, City Hall, 715 Mulberry Street, and in the Planning and Zoning Department, second floor in Waterloo City Hall, 715 Mulberry Street, Waterloo, Iowa for public

examination. Any person interested may file written objection with the City Clerk before the date set for the hearing or appear and make objection at the meeting. After an award is made, a proposal summary will be sent to all companies who submitted a proposal. Proposals may be withdrawn any time prior to the scheduled closing time for receipt of proposals; no proposal may be modified or withdrawn for a period of sixty (60) calendar days thereafter.

CONTRACT PERIOD
The period of time covered under this proposed contract shall be approximately May 1, 2022 to October 31, 2023.

PROPOSALS SUBMITTED
All bids must be submitted on forms supplied by the Planning and Zoning Department with the exception that the required list of adequate equipment available for the proposed project may be submitted as a separate attachment and the bid bond can be supplied by the bidding company's insurance provider. The bidder shall bid a per unit price (per lot/per occurrence price) for all city owned lots and miscellaneous areas that are under 1 acre, and per hour price per occurrence for all city owned lots and miscellaneous areas that are over 1 acre.

BID SECURITY REQUIRED
All bids must be accompanied, in a separate envelope, by a certified or cashier's check drawn on an Iowa bank chartered under the laws of the United States or the State of Iowa, a certified share draft drawn on a Credit Union in Iowa chartered under the laws of the United States or the State of Iowa, or a bid bond payable to the City of Waterloo, Iowa, in the sum of **Fifteen Hundred Dollars ($1,500.00)**, which certified check, certified share draft, or bid bond will be held as security that the Bidder will enter into a Contract for the mowing work and will furnish the required bonds, and in case the successful bidder shall fail or refuse to enter into the Contract and furnish the required bonds, the bid security may be retained by said City as agreed liquidated damages. If a bid bond is used, it must be signed by both the bidder and the surety or the surety's agent. Signature of surety's agent must be supported by accompanying Power of Attorney.

CONTRACT AWARD
The City shall award one contract to the lowest responsible Bidder whose bid conforms to the Specifications listed in this RFB and is most advantageous to the City, and the Planning and Zoning Department, price and other factors considered. The City reserves the right to award a contract for any single Option, any combination of Options, or all Options together. They city may award the contract at the time of bid hearing, however, the City and the Planning and Zoning Department may need time to review the contract bids and bidder information, in which case the award would be made within sixty (60) days after bid opening. The City reserves the right to waive any and all parts of a specific bid.

BOND
The successful Bidder shall furnish a Performance Bond, within ten (10) days after notification of acceptance of the bid, in the amount of Twenty Thousand Dollars ($20,000.00). The Bond is to be issued by a responsible surety approved by the City Clerk's office and City Council and shall guarantee the faithful performance of the contract and the terms and conditions therein contained and shall guarantee the prompt payment of all materials and labor and protect and save harmless the City from claims of any kind caused by the operation of the Contractor.

AFFIRMATIVE ACTION PROGRAM
The successful Bidder and any subcontractors will be required to execute and have approved an Affirmative Actions Program or Update before beginning work on the project, if they have been awarded an aggregate of $10,000 in city projects during the current calendar year.

METHOD OF PAYMENT TO CONTRACTOR
Payment to the contractor for services performed shall be paid on a monthly basis. Payments shall be based on the actual number of times each lot is mowed (and hours spent mowing for lots over 1 acre), keeping in mind that this is an as needed basis contract and that the residential lots/miscellaneous areas need only be maintained (mowed) at a height of (4") or less and shall not be mowed unless the average grass on a site exceeds 6". **A detailed bill of completed work must be received and approved by the Planning and Zoning Department (project manager) located at 715 Mulberry St., Waterloo, Iowa before payments will be made.**

The billing shall include:

- Property addresses and/or description of where work was performed
- Number of times and the date each property was mowed each month

CITY OF WATERLOO, IOWA
Planning and Zoning Department

INSTRUCTION TO BIDDERS

I. EXPLANATION TO BIDDERS
Any explanation desired by a bidder regarding the meaning or interpretation of the Request for Bids must be requested in writing via email or letter, and with sufficient time allowed for a reply to reach all bidders before submission of their bids. Any interpretation or changes made to the RFB will be in the form of an addendum of the Request for Bids and will be furnished to all prospective bidders. All prospective bidders will receive email notifications of any addendums by the Project Manager. All bidders must acknowledge in the space provided on the Bid Form acknowledgement of such addendums received by the Project Manager prior to the 1:00 p.m. bid deadline set for the opening of bids. **Oral explanations or instructions given before the award of the contract will not be accepted.**

II. PROPOSALS SUBMITTED
All bids must be submitted on forms supplied by the Planning and Zoning Department. Before submitting a bid, each bidder shall carefully read the specifications and all other contract documents. Each bidder shall be fully informed, prior to the bidding, as to all existing conditions and limitations under which the work is to be performed and shall include in this bid a sum to cover the cost of all items necessary to perform the work as set forth in the contract documents. No allowance will be made to any bidder because of lack of such examination or knowledge. The submission of a bid shall be construed as conclusive evidence that the bidder has made such examination.

The bidder's attention is directed to the fact that all applicable state laws, municipal ordinances and the rules and regulations of all authorities having jurisdiction over the project shall apply to the Contract throughout and they shall be deemed to be included in the Contract the same as though herein written out in full.

III. LATE BIDS AND MODIFICATIONS OR WITHDRAWALS
Bids and modifications or withdrawals thereof received at the office designated in the Request for Bids and Notice to Bidders after the exact time set for closing of bids (Thursday, April 7, 2022, at 1:00 p.m.) will not be considered. However, a modification which is received from an otherwise successful bidder, and which makes the terms of the bid more favorable to the City, will be considered at any time it is received and may thereafter be accepted. Bids may be withdrawn by written request received from bidders prior to the time set for closing of bids.

IV. PUBLIC HEARING
The Waterloo City Council will conduct a public hearing on the proposed specifications and form of contract for the **2022 and 2023 Residential Lots/Miscellaneous Areas Mowing and Lot Maintenance Services Contract** at the City Council Meeting, **Monday April 18, 2022.**

Anyone who is interested may appear at said time and place and be heard or may file written objection with the City Clerk, City Hall, Waterloo, Iowa, before the date set for said hearing.

V. COLLUSIVE AGREEMENTS
A. Each bidder submitting a bid shall execute and include with the bid, a Non-Collusion Affidavit in the form herein provided, to the effect that it has not colluded with any other person, firm, or corporation in regard to any bid submitted.

B. Each bidder submitting a bid shall have each proposed subcontractor, if any, execute and include with the bid, a Non-Collusion Affidavit in the form herein provided, to the effect that it has not colluded with any other person, firm, or corporation in regard to any bid submitted. Before executing any subcontract, the successful bidder shall submit the name of any proposed subcontractor for approval by the City.

VI. MBE/WBE CONTRACT COMPLIANCE PROGRAM
All Bidders have the responsibility to comply with the City of Waterloo MBE/WBE Contract Compliance Program. City of Waterloo Contract Compliance Officer is Rudy D. Jones, Director of Community Development, located at: 620 Mulberry Street Suite 202, Waterloo, Iowa 50703, (319) 291-4429

VII. EMPLOYMENT AND BUSINESS OPPORTUNITY

To the greatest extent feasible, suppliers, subcontractors, and low income workers owning businesses or living in the Waterloo area must be given priority in supplying materials, bidding for subcontract work, or applying for employment by the contractor on this project. Opportunities for training and for employment arising in connection with this project, shall to the greatest extent feasible be made available to lower income persons residing in the project area. The project area is the City of Waterloo.

The City of Waterloo will require the contractor to document his efforts in securing lower income workers living in the project area and in purchasing supplies from, and awarding subcontracts to, businesses owned by persons residing in the project area.

VIII. STATEMENT OF BIDDER'S QUALIFICATIONS

Each Bidder shall, upon request of the Planning and Zoning Department submit on the form furnished a statement of the Bidder's qualifications, his/her experience record in completing the type of project proposed, and equipment available for the work contemplated; and when requested, a detailed financial statement. The Planning and Zoning Department shall have the right to take such steps as it deems necessary to determine the ability of the Bidder to perform obligations under the Contract; and the Bidder shall furnish the Planning and Zoning Department all such information and data for this purpose as it may request. The right is reserved to reject any bid where an investigation of the available evidence or information does not satisfy the Planning and Zoning Department that the Bidder is qualified to carry out properly the terms of the Contract.

IX. EXECUTION OF AGREEMENT, BOND, AND CERTIFICATE OF INSURANCE

A. Subsequent to the award and within ten (10) days after the prescribed forms are presented for signature, the successful bidder shall execute and deliver to the City, an agreement in the form included in the contract documents in such number of copies as the City, may require.

B. Having satisfied all conditions of award as set forth elsewhere in these documents, the successful bidder shall, within the period specified in paragraph "A" above, furnish a surety bond in a penal sum of $20,000, as security for the faithful performance of the contract and the terms and conditions therein contained and shall guarantee the prompt payment of all persons, firms, or corporations to whom the contractor may become legally indebted for labor, materials, tools, equipment, or services of any nature including utility and transportation services, employed or used by it in performing the work. Such bond shall be in the same form as that included in the contract documents and shall bear the same date as, or a date subsequent to that of the agreement. The current Power of Attorney for the person who signs for any surety company shall be attached to such bond.

C. The successful bidder shall, within the period specified in paragraph "A" above, furnish a certificate of insurance for approval in amounts of not less than the amounts specified in the General Conditions. The certificate of insurance shall be furnished in such number of copies as the City of Waterloo may require. The City of Waterloo shall be named as an "Additional Named Insured." The contractor shall similarly submit his subcontractor's certificates of insurance in the same amounts for approval before each commences work. The contractor shall carry or require that there be Worker's Compensation insurance for all its employees and those of its subcontractors engaged in work at the site, in accordance with State Worker's Compensation Laws.

D. The failure of the successful bidder to execute such agreement and to supply the required bond or bonds and certificate(s) of insurance within ten (10) days after the prescribed forms are presented for signature, or within such extended period as the City, may grant, based upon reasons determined sufficient by the City, may either award the contract to the next lowest responsible bidder or re-advertise for bids, and may charge against the bidder the amount of the bid guaranty. If a more favorable bid is received by re-advertising, the defaulting bidder shall have no claim against the City of Waterloo, or Planning and Zoning Department for a refund.

CITY OF WATERLOO, IOWA
Planning and Zoning Department

GENERAL CONDITIONS

Definitions
Whenever used in any of the Contract Documents, these terms shall be defined as follows:

Contract - means the Contract or Agreement executed by and between the City of Waterloo and the Contractor.

Owner or Local Public Agency (LPA) - means the Planning and Zoning Department of the City of Waterloo.

Project Manager – Aric Schroeder, City Planner for the City of Waterloo, or designee. Phone: (319) 291-4366.

Contractor - means the person, firm or corporation entering into the Contract with the City of Waterloo, to maintain properties as described in the Specifications provided.

Contract Documents - means and shall include the following: Executed Contract or Agreement, Addenda (if any), Request for Bids, Instructions to Bidders, Signed copy of Bid, General Conditions, Special Conditions, Specifications (and Plans or Drawings when required).

Superintendence by Contractor
Except where the Contractor is an individual and gives personal superintendence to the work, the Contractor shall provide a competent superintendent, satisfactory to the Planning and Zoning Department, who shall generally be on the work site at all times during working hours with full authority of the Contractor. The Contractor shall also provide an adequate staff to properly coordinate and expedite the work.

The Contractor shall lay out and be responsible for all work executed under this Contract. The Contractor shall verify all information before proceeding with the work and be held responsible for any error resulting from failure to do so.

Other Contracts
The City of Waterloo may award or may have awarded other Contracts for additional work, and the Contractor shall cooperate fully with other Contractors, by scheduling work under this Contract with that to be performed under other Contracts as may be directed by the Planning and Zoning Department. The Contractor shall not commit or permit any act in which will interfere with the performance of work by any other Contractor as scheduled.

Fitting and Coordination of the Work
The Contractor shall be responsible for the proper fitting of all work and for the coordination of the operations of all Subcontractors engaged upon this Contract. The Contractor shall be prepared to guarantee to each Subcontractor the locations and measurements which they may require for the fitting of their work to all surrounding work.

Care of Work
The Contractor shall be responsible for all damages to person or property that occur as result of negligence in connection with the execution of work under this contract and shall be reasonable for the proper care and protection of all materials delivered and work performed until completion and final acceptance by the Planning and Zoning Department.

The Contractor shall provide sufficient security, both day and night, including weekends and holidays, from the time the work is commenced until final completion and acceptance, except when work being performed does not require protection. The Contractor shall be responsible for any loss of work, materials, equipment or time due to acts of any person on the project site. Therefore, it is the responsibility of the Contractor to determine when security is needed.

The Contractor shall avoid damage to existing sidewalks, streets, curbs, pavements, structures, and utilities except those which are to be replaced or removed. Any damage caused by the Contractor's operation shall be completely repaired at no expense to the Owner.

General Requirements

The Contractor shall be responsible for being informed as to all existing conditions and limitations under which the work is to be performed. No extra allowance will be made because of lack of such examination or knowledge.

Contractor shall not disturb (damage) existing walks, drives, parking areas, trees, shrubs, or turf within or areas outside the limits of the project. If disturbed, these items shall be replaced by the Contractor at no cost to the City or the Owner.

Trees and shrubs located in or near the project area shall be protected by the Contractor from damage by workers and equipment during time of performing services. Upon request, the City Forester will determine the extent of protection necessary for the trees.

Permits and Codes

The Contractor shall give all notices required by, and comply with all applicable municipal and state laws, ordinances and codes.

Liability Insurance

The Contractor shall at all times during the term of the contract maintain in full force and effect, at its own expense, Employer's Liability, Worker's Compensation, Automobile, Public Liability and Property Damage Insurance, and other insurance and bonds as set forth below, including contractual liability coverage for the indemnity and hold harmless provisions of this Agreement. Each policy shall require at least 30 days' advance written notice to the City in the event of cancellation or material change in terms. The City of Waterloo, Iowa shall be specifically named as an additional insured on all insurance. Such coverages shall be primary, non-contributing and contain waivers of subrogation against any coverage held by the City. Before commencement of work hereunder, the Contractor agrees to furnish the City with certificates of insurance or other evidence satisfactory to the City to the effect that such insurance has been procured and is in force. Insurance coverages shall comply with the limits specified below:

Coverages	Limits of Liability
Worker's Compensation	Statutory
Employer's Liability	$500,000
Bodily Injury Liability (Except automobile)	$1,000,000 each occurrence
Property Damage Liability (Except automobile)	$1,000,000 each occurrence
Automobile Bodily Injury Liability	$1,000,000 each occurrence
Excess Liability	$5,000,000
Automobile Property Damage Liability	$1,000,000 each occurrence

CITY OF WATERLOO, IOWA
Planning and Zoning Department

Bid Specifications for 2022 and 2023 Residential Lots Mowing/Miscellaneous Areas Mowing and Lot Maintenance Services Contract (May 1, 2022-October 31, 2023)

SCOPE OF WORK

The Contractor shall provide all labor and equipment necessary for mowing, trimming and removal and disposal of various debris. Assigned areas shall be mowed on an as needed basis when the average height of grass on a site exceeds (6"), while maintaining a mowing height not to exceed four (4") in height. Prior to each mowing, the Contractor shall remove all trash and debris including paper, branches, rocks, and other portable objects. All trash and debris shall be legally disposed of, off site, at no additional expense to the Planning and Zoning Department. Additionally, the contractor shall be responsible for cleaning up and repairing all damage created by mowing operations which may include adding soil and seeding damaged areas as needed.

Along with each mowing, the Contractor shall trim around trees, shrubs, poles, fences and other objects to match the height and appearance of the surrounding vegetation. Only upon request of the project manager will you be required to edge vegetation growing over curb and sidewalk. A good-faith attempt will need to be made to keep all voluntary vegetation to a minimum in and around the any buildings, fences, along alleyways, sidewalks and other rights-of-way and particularly in areas where there are blind spots being created.

Occasionally, illegal dumping occurs on city owned lots in which case the City will be in charge of removing larger items such as stoves, mattresses, tires, furniture etc. The contractor will submit either by letter, fax or email to the project manager the location and a detailed list of the items needing to be picked up.

DAMAGE PROTECTION

The Contractor shall avoid damage to existing sidewalks, streets, curbs, pavements, structures, signs, mailboxes, fences, benches, utilities, and other fixtures. Any damage caused by the Contractor shall be completely repaired at no additional cost to the Planning and Zoning Department. At no time shall any mowing equipment come in contact with any privately owned tree or shrub during mowing. Any tree or shrub damaged by the Contractor shall be replaced at the direction of the Planning and Zoning Department with no additional cost to the Planning and Zoning Department. The Contractor shall avoid damage to turf grass and underlying soil and grade. Any rutting and related turf loss and erosion damage shall be promptly remedied by the Contractor to the satisfaction of the Planning and Zoning Department with no additional cost to the Planning and Zoning Department.

The Contractor shall take all necessary precautions to protect pedestrians and motorists from personal injury and property damage. All equipment safety guards shall remain intact and serviceable. The Contractor shall carry liability insurance as detailed in the GENERAL CONDITIONS to cover any damage claims.

SCHEDULING OF WORK

The Planning and Zoning Department may add or delete mowing of areas based on growing conditions, budget constraints or some lots may be sold or acquired throughout the year.

REQUIRED EQUIPMENT

The Contractor shall provide a complete inventory of sufficient and proper equipment to perform all work in a safe and timely manner. Equipment listed on the Bid Form will be verified by the Planning and Zoning Department to determine whether it is adequate for this mowing contract. A portfolio of existing or past contracts with letters of recommendations would be helpful in verifying the bidder's qualifications.

Types of mowing equipment required for this contract:

- Line trimmers
- Walk-behind mowers
- Utility tractors with heavy-duty mowers

Types of alley/sidewalk overgrowth equipment required for this contract in addition to equipment listed above:

Pull behind trailer or usable truck bed
Tarps or enclosed trailer for hauling brush when required
Hedge trimmers

Note: City ordinance requires all loads being transported must be completely covered. The City is not responsible for paying any fines you may be issued.

For larger parcels that are overgrown, contractor shall have access to a brush hog type of mower so that contractor can meet the city's timeframe requirements. Excess amounts of cut grass and vegetation will need removed and not left on parcels or blown onto the sidewalk or into the street right-of-way.

Equipment listed on the Bid Form will be reviewed by the Planning and Zoning Department to determine whether it is adequate for this mowing contract.

CONTRACTOR OR THEIR DESIGNEE MUST BE REACHABLE BY PHONE MONDAY THROUGH FRIDAY 8:00 A.M. TO 5:00 P.M.

CITY OF WATERLOO, IOWA

Community Planning and Development Department

2022 and 2023 Residential Lots Mowing/Miscellaneous Areas Mowing and Lot Maintenance Services Contract

BID FORM

BIDDER: _____
COMPANY NAME

ADDRESS: _____

_____

_____

PHONE: (_____) _____

1. The undersigned, being a Corporation existing under the laws of the State of _____, or a limited liability company existing under the laws of the State of _____, or a Partnership consisting of the following partners:
   _____
   _____,
   having been familiarized with the existing conditions on the project area affecting the cost of the work, and with all the Contract Documents now on file in the offices of the City Clerk, City Hall, 715 Mulberry Street, Waterloo, Iowa, and the Planning and Zoning Department, 715 Mulberry Street, Waterloo, Iowa hereby proposes to furnish all supervision, technical personnel, labor, materials, machinery, tools, equipment, and services, including utility and transportation services required to complete the proposed MOWINGS, in accordance with the contract documents and for the unit price in place for the following amount:

Bid Price: Price per Lot/Area per occurrence for mowing and lot maintenance services <u>for city owned lots under 1 acre</u> for approximately <u>222 Properties</u>.

_____dollars ($_____)
Written Price Per Lot/Occurrence:

Bid Price: Price per Hour per occurrence for mowing and lot maintenance services <u>for city owned lots 1 acre or more</u> for approximately <u>8 Properties</u>.

_____dollars ($_____)
Written Price Per Hour/Occurrence:

2. It is understood that the quantities set forth are approximate only and subject to variation and that the unit price for the work done shall govern the actual payment to the Contractor.

3. In submitting this bid, the Bidder understands that the City reserves the right to reject any or all bids and to award one or more contracts for a single Option, all Options together, or any combination of Options. If written notice of acceptance of this Bid is mailed or delivered to the undersigned within sixty (60) days after Bid Opening, the undersigned agrees to execute and deliver an agreement in the prescribed form and furnish the required bond and certificate of insurance within ten (10) days after the agreement is presented for signature, and start work within ten (10) days after "Notice to Proceed" is issued.

4. Security in the sum of _____ dollars ($_____)
   in the form of _____, is submitted herewith in accordance with NOTICE TO BIDDERS.

5. Attached is a Non-Collusion Affidavit of Prime Contractor.

6. The Bidder is prepared to submit a financial and experience statement upon request.

7. The Prime Contractor and Subcontractor(s), which have performed an aggregate of $10,000.00 in work for the City in the current calendar year, are prepared to submit an AAP or Update and an EOC, within ten (10) days of notification that the bid submitted is lowest and acceptable.

8. The Bidder has received the following Addendum or Addenda:

Addendum No.	_____	Date: ____/____/____
	_____	____/____/____
	_____	____/____/____

9. The Bidder shall list the MBE/WBE subcontractors, amount of subcontracts and bid items listed on the City of Waterloo Minority and /or Women Business Pre-bid Contract Information Form submitted with this Bid Form. The apparent low bidder shall submit a list of all other subcontractor(s) to be used on this project to the City of Waterloo by 5:00 p.m. the business day following the day bids on this project are due along with the Non-collusion Affidavits of ALL Subcontractor(s).

The subcontractors listed on this proposal and/or submitted to the Contract Compliance Officer cannot be changed except for the following reasons.

1. The City of Waterloo does not approve the subcontractors.
2. The subcontractors submit in writing that they cannot fulfill their subcontracts

10. The Contractor shall provide a complete inventory of sufficient and proper equipment to perform all work in a safe and timely manner. **Equipment list may be submitted below or as a separate attachment**:

11. The Bidder has filled in all blanks on this proposal. Those blanks not applicable are marked “none” or “NA”.

12. The bidder has attached all applicable forms.

13. The owner (City of Waterloo) reserves the right to select alternatives, delete line items, and/or to reduce quantities prior to the Award of Contract due to budgetary limitations.

SIGNED: _____ DATE: ____/____/____
Name and Title

NON-COLLUSION AFFIDAVIT OF PRIME BIDDER

State of _____)
)
County of_____)

_____, being first duly sworn, deposes and says that:

1. He is (Owner), (Partner), (Officer), (Representative), or (Agent) of _____, the Bidder that has submitted the attached Bid;

2. He is fully informed respecting the preparation and contents of the attached Bid and of all pertinent circumstances respecting such Bid;

3. Such Bid is genuine and is not a collusive or sham Bid;

4. Neither the said Bidder nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, with any other Bidder, firm or person to submit a collusive or sham Bid in connection with the Contract for which the attached Bid has been submitted or to refrain from bidding in connection with such Contract, or has in any manner, directly or indirectly, sought by agreement or collusion or communication or conference with any other Bidder, firm or person to fix the price or prices in the attached Bid or of any other Bidder, or, to fix any overhead, profit or cost element of the bid price or the bid price of any other Bidder, or to secure through any collusion, conspiracy, connivance, or unlawful agreement any advantage against the City of Waterloo, Iowa, or any person interested in the Proposed Contract; and

5. The price or prices quoted in the attached Bid are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the Bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signature Title

Subscribed and sworn to before me this
_____ day of _____, 2022.

_____ _____
Signature *Title*

My commission expires _____.

NON-COLLUSION AFFIDAVIT OF SUBCONTRACTOR

State of _____)
)
County of_____)

_____, being first duly sworn, deposes and says that:

1. He is (Owner), (Partner), (Officer), (Representative), or (Agent) of _____, hereinafter referred to
as the "Subcontractor";

2. He is fully informed respecting the preparation and contents of the subcontractor's proposal submitted by the subcontractor to _____, contract pertaining to the **2022 and 2023 Residential/Miscellaneous Areas mowing and Lot Maintenance Services** in Waterloo, Black Hawk County, Iowa;

3. Such subcontractor's proposal is genuine and is not a collusive or sham proposal;

4. Neither the subcontractor nor any of its officers, partners, owners, agents, representatives, employees, or parties in interest, including this affiant, has in any way colluded, conspired, connived or agreed, directly or indirectly, with any other bidder, firm or person to submit a collusive or sham proposal in connection with such contract or to refrain from submitting a proposal in connection with such contract, or has in any manner, directly or indirectly, sought by unlawful agreement or connivance with any other bidder, firm or person to fix the price or prices in said subcontractor's proposal, or to fix any overhead, profit or cost element of the price of prices in said subcontractor's proposal, or to secure through collusion, conspiracy, connivance or unlawful agreement any advantage against the City of Waterloo, Iowa, or any person interested in the proposed Contract;
5. The price or prices quoted in the subcontractor's proposal are fair and proper and are not tainted by any collusion, conspiracy, connivance or unlawful agreement on the part of the bidder or any of its agents, representatives, owners, employees, or parties in interest, including this affiant.

Signature Title

Subscribed and sworn to before me this
_____ day of _____, 2022.

_____ _____
Signature *Title*

My commission expires_____.

EQUAL OPPORTUNITY CLAUSE
(As provided in Executive Order No. 11246)

All contractors, subcontractors, vendors and suppliers of goods and services doing business with the City and value of said business equals or exceeds ten thousand dollars ($10,000.00) annually agree as follows:

1. The contractor, subcontractor, vendor and supplier of goods and services will not discriminate against any employee or applicant for employment because of race, color, creed, sex, national origin, economic status, age, mental or physical handicap, political opinions or affiliations. The contractor, subcontractor, vendor and supplier will develop an Affirmative Action program to ensure that applicants are employed and that employees are treated during employment without regard to their race, creed, color, sex, national origin, religion, economic status, age, mental or physical disability, political opinions or affiliations. Such actions shall include but not be limited to the following:

    a. Employment
    b. Upgrading
    c. Demotion or Transfer
    d. Recruitment and Advertising
    e. Layoff or Termination
    f. Rates of Pay or Other Forms of Compensation
    g. Selection for Training Including Apprenticeship.

2. The contractor, subcontractor, vendor and supplier of goods and services will, in all solicitations or advertisements for employees, state that all qualified applicants will receive consideration for employment without regard to race, creed, color, sex, national origin, religion, economic status, age, mental or physical disabilities, political opinion or affiliations.

3. The contractor, subcontractor, vendor and supplier or his/her collective bargaining representative will send to each labor union or representative of workers which he/she has a collective bargaining agreement or other contract or understanding, a notice advising said labor union or workers' representative of the contractor's commitment under this section.

4. The contractor, subcontractor, vendor and supplier of goods and services will comply with all published rules, regulations, directives, and order of the City of Waterloo Affirmative Action Program Contract Compliance Provisions.

5. The contractor, subcontractor vendor and supplier of goods and services will furnish and file compliance reports within such time and upon such forms as provided by the Affirmative Action Officer. Said forms will elicit information as to the policies, procedures, patterns, and practices of each subcontractor as well as the contractor himself/herself and said subcontractor, vendor and supplier will permit access to his/her employment books, records and accounts to the City's Affirmative Action Officer, for the purpose of investigation to ascertain compliance with this contract and with rules and regulations of the City's Affirmative Action Program – Contract Compliance Provisions relative to Resolution No. 24664

6. In the event of the contractor's non-compliance with the non-discrimination clauses of this contract or with any of such rules, regulations and orders, this contract may be canceled, terminated or suspended in whole or in part and the contractor may be declared ineligible for further contracts in accordance with procedures authorized by the City Council.

7. The contractor, subcontractor, vendor and supplier of goods and services will include, or incorporate by reference, the provisions of the non-discrimination clause in every contract, subcontract or purchase order unless exempted by the rules, regulations or orders of the City's Affirmative Action Program, and will provide in every subcontract, or purchase order that said provisions will be binding upon each contractor, subcontractor, or supplier.

8. We, the undersigned, recognize that we are morally and legally committed to non-discrimination in employment. Any person who applies for employment with our company will not be discriminated against because of race, creed, color, sex, national origin, economic status, age, mental or physical disabilities.

Signed: _____
Appropriate Official

_____
Title

_____
Date

CITY OF WATERLOO, IOWA
Planning and Zoning Department

2022 and 2023 Residential Lots /Miscellaneous Areas Mowing and Lot Maintenance Services Contract

REQUEST FOR BIDS

The City of Waterloo Planning and Zoning Department is soliciting bids to provide equipment and labor for mowing and lot maintenance of City of Waterloo properties (the "Services") on an as-needed basis. All bids shall include a completed price quote.

Conditions governing the Services are contained in Exhibit "A", the proposed form of Contract, attached to this RFB and by this reference incorporated herein.

A. SUBMITTING AND OPENING PROPOSALS

All proposals must be received in a sealed envelope in the City's Clerk's office (date and time stamped) by Thursday, April 7, 2022 at 1:00 p.m., Central Time (our clock) in order to be considered. The City Clerk's office is located at 715 Mulberry St., Waterloo, Iowa 50703. *Proposals sent electronically or via facsimile will not be accepted*. The mailing container or envelope shall be plainly marked on the outside with the notation "**SEALED RFB FOR 2022 AND 2023 RESIDENTIAL LOTS/MISCELLANEOUS AREAS MOWING AND LOT MAINTENANCE SERVICES CONTRACT**," and the name of the company submitting the proposal.

The City is not responsible for delays occasioned by the U.S. Postal Service, the internal mail delivery system of the City, or any other means of delivery employed by the Bidder. Similarly, the City is not responsible for, and will not open, any bid responses that are received later than the date and time stated above. Late proposals will be retained in the RFB file, unopened. No responsibility will be attached to any person for premature opening of a proposal not properly identified.

All proposals received by the bid deadline will be opened in the Harold E. Getty Council Chambers in City Hall, at 1:00 p.m., and the proposals will be acted upon at such later time and place by the City Council. The bid opening will be livestreamed on YouTube and made available on the city website. The main purpose of this opening is to reveal the name(s) or the Proposer(s), not to serve as a forum for determining the awarded of bids.

The City of Waterloo will conduct a public hearing on the proposed specifications and form of contract for the **2022 and 2023 Residential Lots/Miscellaneous Areas Mowing and Lot Maintenance Services Contract** at the City Council Meeting, **Monday April 18, 2022 at 5:30 p.m.**

The contract documents are on file on the first floor in the City Clerk's office, City Hall, 715 Mulberry Street, and in the Planning and Zoning Department, second floor in Waterloo City Hall, 715 Mulberry Street, Waterloo, Iowa for public examination. Any person interested may file written objection with the City Clerk before the date set for the hearing or appear and make objection at the meeting. After an award is made, a bid summary will be sent to all companies who submitted a bid. Bids may be withdrawn any time prior to the scheduled closing time for receipt of bids; no bid may be modified or withdrawn for a period of sixty (60) calendar days thereafter.

B. SCOPE OF SERVICES

Services to be performed by the successful respondent (the "Contractor") for the City will be those described in the form of Contract attached hereto as Exhibit "A" and the Specifications, which generally include but are not limited to mowing properties on an as-needed basis.

C. REQUIRED INFORMATION:

1. All bids must be submitted on the included bid form, and include the noted required information.

2. Important Exceptions to Contract Documents – The Proposer shall clearly state in the submitted proposal any exceptions to, or deviations from, the minimum proposal requirements, and any exceptions to the terms and conditions of this RFB. Such exceptions or deviations will be considered in evaluating the proposals. Companies are cautioned that exceptions taken to this RFB may cause their proposal to be rejected.
3. Incomplete Information – Failure to complete or provide any of the information requested in this RFB may result in disqualification by reason of non-responsiveness.

D. AWARD OF CONTRACT

1. Final selection of a contractor will be made of the responsive and responsible firm whose proposal, conforming to these documents, is most advantageous and offers the greatest overall value to the City of Waterloo with regard to the criteria detailed and the specifications set forth herein. The City will evaluate proposals in light of all factors it considers relevant, including but not limited to price, prior dealings, reputation, knowledge, skills, demonstrated commitment of the humane treatment of animals, demonstrated experience in managing and working with animals, nature and quality of facilities, and other information provided by the proposer in response to this RFB.
2. The City reserves the right to accept or reject any or all proposals and to waive any informalities or irregularities in proposals if such waiver does not substantially change the offer or provide a competitive advantage to any proposer. The City reserves the right to defer acceptance of any proposal for a period not to exceed sixty (60) calendar days from the date of the deadline for receiving proposals.
3. The City may select a proposer based on an "all or none" proposal, on individual responses, or as is otherwise deemed to be in the best interest of the City.
4. A Proposer's submission of a proposal constitutes its acceptance of the City's evaluation technique described in this section and its recognition and acceptance that subjective judgments will be used by the evaluators in the evaluation.
5. Any Contract award(s) made by the City of Waterloo is subject to prior approval by the City of Waterloo City Council.
6. After award, the Proposer will be required to enter into a written contract with the City that is substantially in the form attached hereto as Exhibit "A".
7. In the event a contract is terminated between both parties for any reason, the City of Waterloo will award the contract by offer to the next qualified bidder. The City of Waterloo reserves the right to award only those proposals that were opened in the Harold E. Getty Council Chambers on the second floor of City Hall, 715 Mulberry Street, Waterloo, Iowa on Thursday, April 7, 2022.

E. MISCELLANEOUS

1. Questions regarding miscellaneous items will be directed to Aric Schroeder in the Planning and Zoning Department, 319.291.4366, Monday through Friday from 8:00 a.m. to 5:00 p.m.
2. This Request for Bid does not commit the City to make an award, nor will the City pay any costs incurred in the preparation and submission of proposals, or costs incurred in making necessary studies for the preparation of proposals.

CONTRACTOR OR THEIR DESIGNEE MUST BE REACHABLE BY PHONE MONDAY THROUGH FRIDAY 8:00 A.M. TO 5:00 P.M.

F. GENERAL TERMS AND CONDITIONS OF PROPOSAL

1. **LANGUAGE, WORDS USED INTERCHANGEABLY** – The word CITY refers to the CITY OF WATERLOO, IOWA throughout these Instructions and Terms and Conditions. Similarly, PROPOSER refers to the person or company submitting an offer to sell its goods or services to the CITY, and CONTRACTOR refers to the successful bidder.

2. **PROPOSER QUALIFICATIONS** - No Proposal shall be accepted from, and no contract will be awarded to, any person, firm or corporation that is in arrears to the City upon debt or contract, that is a defaulter, as surety or otherwise, upon any obligation to the City, or that is deemed irresponsible or unreliable by the City. If requested, Proposers shall be required to submit satisfactory evidence that they have a practical knowledge of the particular supply/service proposal and that they have the necessary financial resources to provide the proposed supply/service as described in this Request for Proposal.

3. **SPECIFICATION DEVIATIONS BY THE PROPOSER** - Any deviation from this specification MUST be noted in detail, and submitted in writing in the Proposal. Completed specifications should be attached for any substitutions offered, or when amplifications are desirable or necessary. The absence of the specification deviation statement and accompanying specifications will hold the Proposer strictly accountable to the specifications as written herein. Failure to submit this document of specification deviation, if applicable, shall be grounds for rejection of the item when offered for delivery. If specifications or descriptive papers are submitted with Proposals, the Proposer's name should be clearly shown on each document.

4. **SPECIFICATION CHANGES, ADDITIONS AND DELETIONS** - All changes in Proposal documents shall be through written addendum. Verbal information obtained otherwise will **NOT** be considered in awarding of Proposals.

5. **PROPOSAL CHANGES** - Proposals, amendments thereto, or withdrawal requests received after the time advertised for Proposal opening, will be void regardless of when they were mailed.

6. **HOLD HARMLESS AGREEMENT** - The Contractor agrees to protect, defend, indemnify and hold harmless the City of Waterloo, its officials, officers, employees and agents, from and against any and all claims and damages of every kind and nature made, rendered or incurred by or in behalf of every person or company whatsoever, including the parties hereto and their employees, that may arise, occur, or grow out of any acts, actions, work or other activity done by the Contractor, its employees, subcontractors or any independent contractors working under the direction of either the Contractor or subcontractor in the performance of the contract.

7. **PROPOSAL CURRENCY/LANGUAGE** - All proposal prices shall be shown in US Dollars ($). All prices must remain firm for the duration of the contract regardless of the exchange rate. All proposal responses must be submitted in English.

8. **PAYMENTS** - Payments will be made for all goods/services delivered, inspected and accepted within 60 days after acceptance and on receipt of an original invoice.

9. **MODIFICATION, ADDENDA & INTERPRETATIONS** - Any apparent inconsistencies, or any matter requiring explanation or interpretation, must be inquired into by the Proposer in writing at least 72 hours (excluding weekends and holidays) prior to the time set for the Proposal opening. Any and all such interpretations or modifications will be in the form of written addenda. All addenda shall become part of the contract documents and shall be acknowledged and dated on the signature page.

10. **LAWS AND REGULATIONS** - All applicable State of Iowa and federal laws, ordinances, licenses and regulations of a governmental body having jurisdiction shall apply to the award throughout as the case may be, and are incorporated herein by reference.

11. **SUBCONTRACTING** - No portion of this Proposal may be subcontracted without the prior written approval by the City.

12. **ELECTRONIC SUBMITTAL** - Telegraphic and/or proposal offers sent by electronic devices (e.g. facsimile machines) are not acceptable and will be rejected upon receipt. Proposers will be expected to allow adequate time for delivery of their proposal either by airfreight, postal service, or other means.

13. **CANCELLATION** - Either party may cancel the contract in the event that a petition, either voluntary or involuntary, is filed to declare the other party bankrupt or insolvent or in the event that such party makes an assignment for the benefit of creditors.

14. **ASSIGNMENT** - Proposer shall not assign the contract or any monies to become due thereunder without the prior written consent of the City. Any assignment or attempt at assignment made without such consent of the City shall be void.

15. **TAXES** - The City of Waterloo is exempt from sales tax and certain other use taxes. Any charges for taxes from which the City is exempt will be deducted from invoices before payment is made.

16. **PROPOSAL INFORMATION IS PUBLIC** – All documents submitted with any proposal and the proposal shall become public documents and subject to Iowa Code Chapter 22, which is otherwise known as the "Iowa Open Records Law". By submitting any document to the City of Waterloo in connection with a proposal, the submitting party recognizes this and waives any claim against the City of Waterloo and any of its officials, officers and employees relating to the release of any document or information submitted.

    Each submitting party shall hold the City of Waterloo and its officials, officers and employees harmless from any claims arising from the release of any document or information made available to the City of Waterloo arising from any proposal opportunity.

EXHIBIT A

CITY OF WATERLOO, IOWA
2022 and 2023 Residential Lots/Miscellaneous Areas Mowing and Lot Maintenance Services Contract

CONTRACT PROVISIONS

This Contract for mowing (the "Contract") is made and entered into effective May 1, 2022 and ending October 31, 2023, by and between the City of Waterloo, Iowa (the "City"), and _____ (the "Contractor").

1. The Contractor shall furnish all supervision, technical personnel, labor, materials, supplies and equipment to perform all work required for the Contract work as described in the Specifications.

2. The Contract Documents shall consist of the following:

   a. This Contract
   b. Request for Bids
   c. Notice of Public Hearing
   d. Instruction to Bidders
   e. Signed copy of Bid Form
   f. Non-Collusion Affidavit of Prime Bidder
   g. Non-Collusion Affidavit of Sub-Contractor
   h. Equal Opportunity
   i. General Conditions
   j. Bid Specifications

These documents form the Contract Documents and are all fully incorporated as a part of this Contract as if attached to this Contract or set forth in full herein. In the event of any conflict or ambiguity among the Contract Documents, the document in the order set forth above that first addresses the issue or provision in question shall govern.

3. The Contractor agrees to be ready to commence the work within twenty-four (24) hours after the City issues a "Notice to Proceed" and to complete the work within the given time frame. Time is of the essence in the performance of duties under this Contract. The Contractor also agrees to the following:

   a. Contractors will abide by ordinance sections 7-1-2B(1). Contractor will not be permitted to transfer grass onto or across any city street or alley. In the event grass is transferred into any street or alley it shall be removed by the Contractor.

   b. Contractor will abide by ordinance sections 7-1-2F Contractors will not be permitted to blow weeds/grass onto or across any street or alley. In the event weeds/grass is transferred into the street it shall be removed by the Contractor.

   c. **Contractors shall bag all weeds/grass taller than 12" in residential areas and dispose of the rubbish properly.** Disposal can be done at the City of Waterloo Yard Waste Site located at 2749 Independence Ave., Waterloo, Iowa.

   d. Contractors are not to mow or trim any flowers or gardens unless specified by the Planning and Zoning Department.

   e. Contractors will trim around all trees, telephone poles, fences, structures, curbs and on the backside of alleys.

   f. In the event the Planning and Zoning Department finds that the Contractor did not fulfill its obligation, the Contractor will be required to go back to the property at no additional cost to the city or owner of the property.

g. Contractor shall remove all involuntary vines, brush, or trees along any fence and the portion of property to the alley when referral is given by the Project Manager.

h. Properties found in compliance upon arrival of the contractor, will not result in additional charges to the City of Waterloo from the Contractor.

4. The Contractor agrees to comply with and obey all ordinances of the City of Waterloo relating to the obstruction of streets and alleys, keeping open passageways for water and traffic, and maintaining proper and sufficient barricades with lights and signals during all hours of darkness.

5. Except as to any negligence of City, its officials, officers, employees or agents in the performance of any duty under this Contract, and to the extent not covered by insurance maintained by Contractor, Contractor agrees to defend and indemnify City, its officials, officers, employees and agents, and to hold same harmless, from and against any and all claims, demands, causes of action, losses, costs, or liabilities whatsoever, including but limited to reasonable attorneys' fees and expenses, arising from or in connection with the acts or omissions of Contractor in performing the work contemplated by this Contract.

6. Contractor shall be responsible for all damage to public or private property. If public or private property is damaged by Contractor and is not repaired in a timely manner as determined by City, City has the option of having the damage repaired at the Contractor's expense, to be reimbursed to the City or withheld from future payments to Contractor hereunder.

7. The Contractor shall have no cause of action against the City on account of delays and execution of work, if the work is delayed by the City, the Contractor may have extra time for the completion of the job as was lost by reason of the delay caused by the City.

8. The City, at its sole discretion and without waiving any claims or rights, may allow for partial payment for the work included on an invoice for which all services have not been delivered or accepted. The City may withhold payment for reasons including, but not limited to, the following: unsatisfactory job performance or progress, defective work, disputed work, failure to comply with material provisions of the Contract, third-party claims filed or reasonable evidence that a claim will be filed, or other reasonable cause.

9. In the event that Contractor defaults in the performance or observance of any covenant, agreement or obligation set forth in this Contract, and if such default remains uncured for a period of seven (7) days after notice thereof shall have been given by City to Contractor, then City may declare that Contractor is in default hereunder and may terminate this Contract by delivery to Contractor of written notice of termination, and/or take whatever other action at law or in equity may be necessary or desirable to enforce the obligations and covenants of Contractor hereunder. Contractor shall be entitled to only one such notice, and in connection with any subsequent breach then City may terminate this Contract upon seven (7) days' advance written notice. In the event of termination, the Contractor shall be compensated for all necessary services satisfactorily performed through the termination date. No delay in enforcing the provisions hereof as to any breach or violation shall impair, damage or waive the right of City to enforce the same or to obtain relief against or recover for the continuation or repetition of such breach or violation or any similar breach or violation thereof at any later time or times. In the event that City prevails against Contractor in a suit or other enforcement action hereunder, Contractor agrees to pay the reasonable attorneys' fees and expenses incurred by City.

10. In addition to paragraph 9 above, this Contract may be terminated at any time, in whole or in part, upon the mutual written agreement of the parties. City may also choose to terminate this Contract at any time without cause by delivering to Contractor twenty-one (21) days' advance written notice of termination.

11. Contractor may not assign, delegate or subcontract any of its duties hereunder without the prior written consent of City.

12. **Because time is of great importance when completing mowing work, the Contractor must notify the City of Waterloo at least two (2) weeks in advance including who will be filling in for them for any planned time off.**

13. Any notice under this Contract shall be in writing and shall be delivered in person or by United States registered or certified mail, postage prepaid and addressed:

City:

City of Waterloo, Iowa
715 Mulberry St.
Waterloo, Iowa 50703
Attn: Planning Department

Contractor:

Delivery of notice shall be deemed to occur (i) on the date of delivery when delivered in person, or (ii) three (3) business days following the date of deposit if mailed as stated above.

14. Nothing in this Contract shall, or shall be deemed or construed to, create or constitute any joint venture, partnership, agency, employment, or any other relationship between the parties nor, except as expressly set forth herein, to create any liability for one party with respect to the liabilities or obligations of the other party or any other person. Contractor is an independent Contractor.

15. This Contract shall be binding upon and inure to the benefit of the parties and the respective successors and assigns of each.

16. In the event any provision of this Contract is held invalid, illegal, or unenforceable, whether in whole or in part, the remaining provisions of this Contract shall not be affected thereby and shall continue in full force and effect. If, for any reason, a court finds that any provision of this Contract is invalid, illegal, or unenforceable as written, but that by limiting such provision it would become valid, legal, and enforceable, then such provision shall be deemed to be written and shall be construed and enforced as so limited.

17. This Contract, together with the Contract Documents, constitutes the entire agreement between the parties pertaining to the subject matter hereof. This Contract may not be modified or amended except by the mutual written agreement of the parties.

18. In consideration of the full compliance on the part of the Contractor with all the provisions, stipulations and conditions hereof, or contained in the various instruments made a part of this Contract by reference, and upon completion and acceptance of the work, the City agrees to pay the Contractor as set forth on Exhibit “A” attached hereto.

IN WITNESS WHEREOF, the parties have executed this Contract for Mowing by their duly authorized representatives as of the date first set forth above.

CITY OF WATERLOO, IOWA

_____
Quentin Hart - Mayor

_____
Kelly Felchle -City Clerk

CONTRACTOR

_ _____
Name of Company

By: _____

Title: _____ _____

2022-2023 Mowing List as of 3/22/22				
Property	**Lot Sq ft**	**Sidewalk**	**PIN**	**Note**
Between 1508 & 1522 W 4th St	5,548	y	891326357012	formerly 1518 W 4th St
Between 1305 & 1311 W 2nd St	2,115	y	891326307003	formerly 1309 W 2nd St
NW of 434 Bayard St	3,585	y	891326357005	formerly 430 Bayard St
NW of 714 La Porte Rd	59,959	n	891336253035	Former voleball courts of bowling alley. Over 1 acre.
West of 133 University Av	3,276	y	891326129029	Is this parcel included in garden plot? Formerly 135 University Av.
West of 133 University Av	3,276	y	891326129028	Is this parcel included in garden plot? Formerly 137 University Av.
East of 157 University Av	4,651	y	891326129034	Should be in a garden plot.
East of 157 University Av	6,552	y	891326129026	Should be in a garden plot. Consider combining these four parcels.
West of 415 Wellington St	3,268	y	891326255025	formerly 411 Wellington St, soon to be sold to Habitat
West of 415 Wellington St	2,496	n	891326255027	formerly 409 Wellington St, soon to be sold to Habitat
West of 415 Wellington St	2,709	y	891326255024	formerly 413 Wellington St, soon to be sold to Habitat
NE of 624 W Park Av	8,899	y	891326255003	formerly 620 W Park Av
Behind 619 W 3rd	2,082	n	891326255008	consider combining these two parcels
West of 226 Leland Av	6,505	y	891326128015	someone is parking on it…they should mow, or stop parking on it. Formerly 232 Leland Av
Between 704 & 710 W 1st St	4,231	y	891326177011	formerly 706 W 1st St
East of 139 Dawson St	3,899	y	891314486006	formerly 121 Cutler St, south of corner lot
South side of Dawson St at Lincoln St	1,134	y	891314485010	
East of 516 Upton Av	4,862	n	891322155008	
East of 516 Upton Av	2,616	n	891322155018	Consider combining both parcels.
North of 1003 Logan Av	6,450	y	891314483009	formerly 1007 Logan Av
North of 130 St Albans St	6,017	y	891323284001	formerly 201 Lincoln St
West of 318 Center St	6,850	y	891323229014	formerly 326 Center St
SE Cor. of Conger St & Broadway St	6,370	y	891323204001	Note there is a traffic box on part of this lot, so we could not sell the entire lot
East of 122 W Parker St	5,000	y	891314433013	formerly 116 W Parker St
East of 424 Dawson St	4,166	y	891314458011	formerly 420 Dawson St
East of 851 Dawson St	6,552	y	891314358004	formerly 847 Dawson St
South of 1015 Lincoln St	6,450	y	891314476008	formerly 1013 Lincoln St
South of 725 Fairview Av	7,646	y	891323127013	formerly 717 Fairview Av
300 Allen St	3,478	y	891326327001	soon to be sold to Habitat (house to be rehabed)
NE of 810 W 2nd St	5,978	y	891326182022	formerly 800 W 2nd St
East of 514 Bratnober St	2,080	y	891323207007	Formerly 508 Bratnober St. Demoed summer 2021.
921 W 2nd St	2,814	y	891326327019	soon to be sold to Habitat (house to be rehabed)
NE of 627 W 2nd St	4,995	y	891326253011	formerly 623 W 2nd St
West of 651 Kern St	9,780	y	891314381031	Formerly 663 Kern St. Demoed fall 2021.
North of 3127 Logan Av	26,227	n	891302476048	
East of 3338 W Airline Hwy	192,092	n	891305476010	This parcel is being platted into 5 lots. Will need mowed until sold. Over 1 acre.
NE Cor. of Ansborough Av & Upton Av	30,213	n	891322153032	
West of 917 Hartman Av	5,616	n	891328229001	
North of 1021 Chalmers Av	6,777	n	891328229021	
700 Blk of University Av West of US Hwy 63	257,411	n	891327226002	Former Weissman Iron & Metals. Over 1 acre.
Lafayette St between Colorado St and Indiana St	73,822	y	891230328011	Formerly 2265 Lafayette St, Lafayette School. Over 1 acre.
West of 1330 Dearborn Av & 1127 Calhoun St	14,001	n	891229306012	
SW Cor. of Courtland St & Elm St	3,910	y	891325207006	formerly 326 Courtland St
Between 806 Gilbert St & 1310 Cottage Grove Av	7,616	n	891229303009	

2022-2023 Mowing List as of 3/22/22				
Property	**Lot Sq ft**	**Sidewalk**	**PIN**	**Note**
West of 1919 Lafayette St	3,672	y	891230157007	formerly 1915-1917 Lafayette St
East of 1903 Lafayette ST	4,466	y	891230157008	
SE of 1202 Sycamore St	5,734	y	891325181003	formerly 1218 Sycamore St
SW of 1202 Sycamore St	5,475	y	891325181007	formerly 118 E 10th St
SE of 1202 Sycamore St	4,778	y	891325181002	
SE of 1202 Sycamore St	12,184	y	891325181004	
North of 515 Independence Av	6,447	n	891324479019	formerly 519 Independence Av, alley access only
Between 319 & 327 Glenwood St	3,992	y	891324454007	
Between 222 & 232 Gable St	6,998	y	891313379004	formerly 230 Gable St
Between 314 & 328 E 1st St	8,968	y	891323478017	formerly 320 E 1st St
NE of 117 E 9th St	2,520	y	891325176017	formerly 121 E 9th St
NE of 117 E 9th St	4,682	y	891325176016	corner of E 9th St and Sycamore St
NE of 117 E 9th St	7,202	y	891325176005	
NE of 117 E 9th St	6,246	y	891325176004	
Behind 117 E 9th St	7,454	y	891325176012	formerly 116-118 E 8th St
West of 1335 Mulberry St	6,292	y	891325251007	formerly 1331 Mulberry St
SW Cor. of Franklin St & Linden Av	6,826	y	891325278006	formerly 1828 Franklin St
North of 506 Elm St	5,428	y	891325212016	formerly 510 Elm St
South of 326 Fowler St	3,758	y	891325211007	formerly 515 Elm St
Between 868 & 876 Fowler St	3,136	y	891230106013	
SE Cor. of Fowler St & Lane St	2,106	y	891325211001	formerly 302 Fowler St
East of SE Cor. of Fowler St & Lane St	2,106	y	891325211002	formerly 304 Fowler St. Consider combining these two parcels
East of 402 Fowler St	2,613	y	891325212002	Formerly 404 Fowler St. To be sold to 418 Fowler St?
East of 402 Fowler St	4,425	y	891325212003	Formerly 408 Fowler St. Consider combining these two parcels. To be sold to 418 Fowler St?
West of 418 Fowler St	5,628	y	891325212004	formerly 414 Fowler St. To be sold to 418 Fowler St?
928 Mulberry St	3,845	y	891325130007	On demo list for 2022.
South of 608 Vinton St	3,501	y	891325227017	formerly 602 Vinton St
West of 606 Independence Av	7,006	y	891325227001	This parcel acquired in 1988 by CLD 597197, presumably for intersection imp. Should Planning mow?
SW Cor. of N Barclay St & Salisbury St	3,626	y	891324184009	This parcel acquired in 1972 by DEED 501897, presumably for road. Should Planning mow?
North of 724 Vinton St	6,601	y	891324480002	formerly 728 Vinton St
South of 733 Vinton St	4,389	y	891324479008	formerly 731 Vinton St
North of 724 Vinton St	7,679	y	891324480001	formerly 734 Vinton St
South of 749 Vinton St	6,583	y	891324479005	formerly 745 Vinton St
North of 439 Cherry St	3,920	y	891324458009	formerly 449-447 Cherry St
West of 718 Glenwood St	860	y	891324482001	small triangular lot west of parcel 891324482002
Behind 515 Mobile St	8,138	n	891324455013	We have no access. Have we been mowing this? And if yes, how do we get there?
North of 508 Mobile St	8,200	y	891324477001	formerly 520 Mobile St, at dead end of Mobile
600 Blk Mobile St	4,023	n	891324412014	
600 Blk Mobile St	14,207	n	891324412015	
600 Blk Mobile St	5,517	n	891324412013	
600 Blk Mobile St	7,981	n	891324412012	
600 Blk Mobile St	5,124	n	891324412011	Consider combining these 5 parcels. They are mostly wooded. Have we historically mowed?
Across from 81 Lafayette St	2,825	y	891323434003	
Across from 81 Lafayette St	2,825	y	891323434002	Consider combining these 2 parcels.

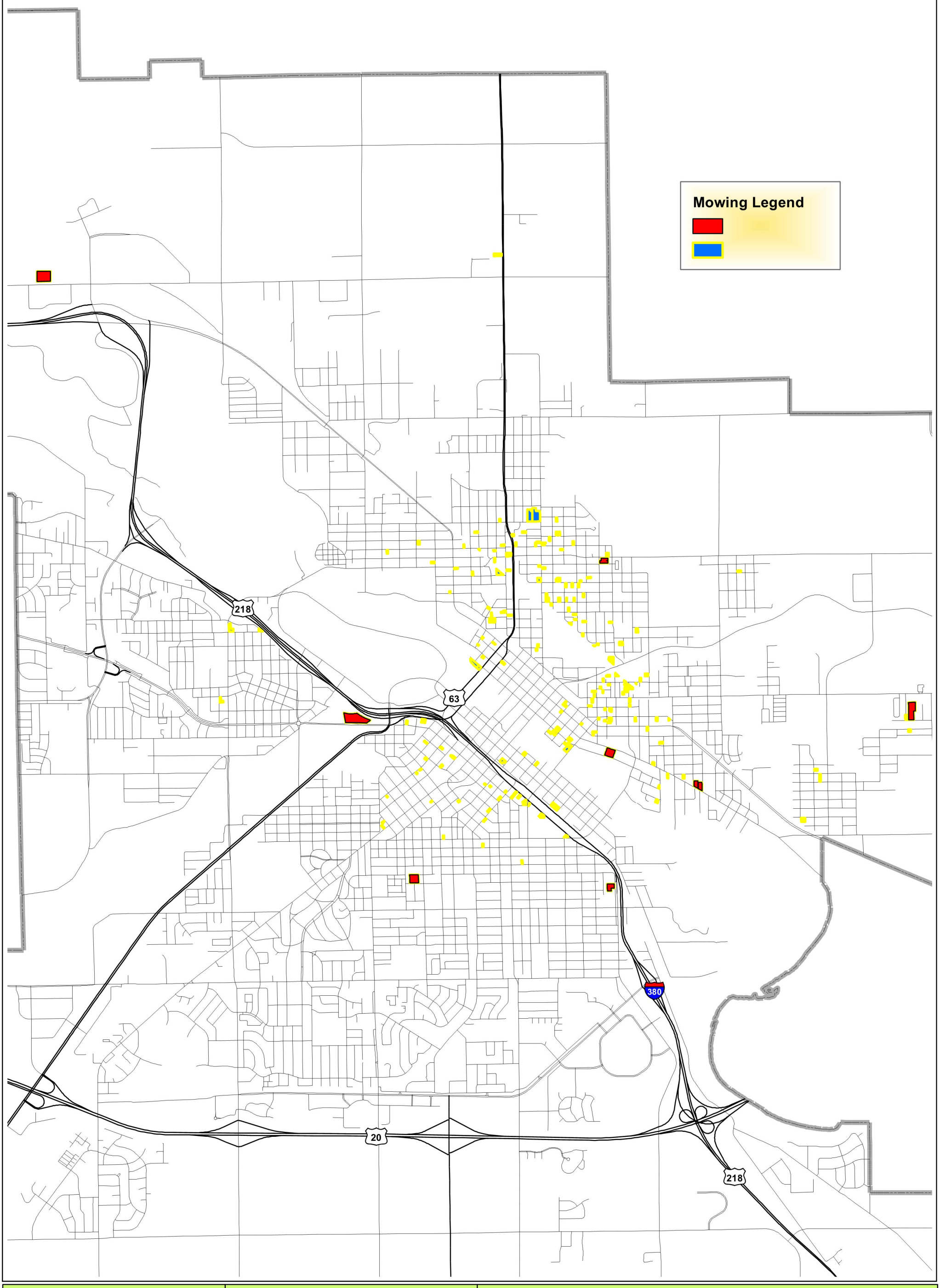
2022-2023 Mowing List as of 3/22/22				
Property	**Lot Sq ft**	**Sidewalk**	**PIN**	**Note**
North of 221 Ash St	8,456	y	891324429005	
South of 239 Ash St	8,458	y	891324429004	formerly 233 Ash St
South of the SW Cor. of Halstead St & Merriman St	2,478	n	891324409005	Mostly wooded. Have we historically mowed?
NE Cor. of Mulberry St & Oak Av	3,916	y	891323428020	Portion needed for right-of-way
North of 1015 Mobile St	4,773	n	891324260010	formerly 1017 Mobile St
North of 235 Jackson St	5,463	y	891324257010	formerly 239 Jackson St
Between 155 & 167 Harrison St	7,044	y	891323288003	
East of 155 Harrison St	7,044	y	891323288005	
East of 155 Harrison St	9,391	y	891323288006	
West of 137 Harrison St	4,696	y	891323288007	Consider combining these three parcels
South of the SW Cor. Of N Barclay St & Oneida St	4,669	y	891324183008	formerly 213 N Barclay St
400 Blk Logan Av South of 105 Lincoln St	4,020	y	891323285009	
400 Blk Logan Av South of 105 Lincoln St	7,059	y	891323285010	Consider combining both parcels. Formerly 421 Logan Av
West of 215 Oneida St	6,357	y	891324181014	formerly 211 Oneida St
East of 307 Oneida St	6,726	y	891324254004	Formerly 317 Oneida St. Ok to leave on mowing list…but we should chat with Antioch Baptist Church about them buying, or trading for a different parcel. In case they need to expand their parking lot.
South of 2306 City View St	7,357	n	891219205007	
East of 122 Sumner St	4,717	y	891324179005	Used as parking lot, look at selling. Formerly 132 Sumner St
100 Blk Sumner St West of 211 Linn St	8,472	y	891324176010	formerly 121 Sumner St
West of 410 Adams St	8,794	y	891324134009	formerly 402 Adams St
East of 418 Adams St	8,819	y	891324134013	formerly 426 Adams St
West of 519 Adams St	3,519	y	891324207008	formerly 509 Adams St
NW Cor. of Adams St & E 4th St	17,049	y	891324107006	Could Leisure Services mow since it is right across from the park?
South of 120 Peek St	5,630	y	891324208016	formerly 116 Peek St
North of 806 Logan Av	7,480	y	891324101009	formerly 812 Logan Av
West of 123 Conger St	7,509	y	891323228002	formerly 125 Conger St
South of 328 Ricker St	5,219	y	891313383009	formerly 821 Manson St
West of 437 Ricker St	7,115	y	891313381010	
East of 119 Ricker St	5,343	y	891313356010	formerly 129 Ricker St
NE Cor. of Ricker St & Hwy 63	4,888	y	891313354020	
North of 1809 E 4th St	7,755	y	891313356007	
East of 307 Gable St	7,347	y	891313377012	formerly 315 Gable St
300 Blk Gable St West of 1009 Manson St	7,344	y	891313377010	
600 Blk Ankeny St South of 99 Mosley St	6,519	n	891313352019	formerly 647 Ankeny St
East of 306 Charles St	7,340	y	891313331003	formerly 312 Charles St
West of 220 Independence Av	8,339	y	891325202003	
West of 824 Fowler St	8,424	y	891230106005	formerly 820 Fowler St
East of 307 Adams St	3,410	y	891324132026	
300 Blk Adams St East of 307 Adams St	8,579	y	891324132025	
West of 327 Adams St	8,581	y	891324132024	consider combining these three parcels
West of 117 Smith St	2,522	y	891324458021	formerly 115 Smith St
East of 518 Cottage St	6,709	y	891324251005	formerly 520 Cottage St
East of 620 Fowler St	7,006	y	891325234005	formerly 622 Fowler St
North of 902 Logan Av	9,167	y	891313357007	

2022-2023 Mowing List as of 3/22/22				
Property	**Lot Sq ft**	**Sidewalk**	**PIN**	**Note**
902 Logan Av	14,208	y	891313357008	Dunsmore house. Consider combining these two parcels
East of 126 Dearborn Av	8,541	y	891230305006	formerly 134 Dearborn Av
700 Blk Willow St East of 522 Beech St	13,858	y	891324427002	formerly 710 Willow St
East of 217 Independence Av	3,252	y	891324457014	formerly 223 Independence Av
South of 415 State St	8,380	y	891230151008	formerly 409 State St
200 Blk Courtland St South of 206 Irving St	2,261	y	891325202010	formerly 211 Courtland St
NE Cor. of Courtland St & Irving St	3,944	y	891325202011	Consider combining these two parcels
100 Blk Smith St West of 136 Smith St	3,770	y	891324459003	Formerly 120 Smith St. There appears to be a significant encroachment on this property…several hoop buildings. Property needs sold, buildings removed, or lease approved
North of 1804 E 4th St	4,211	y	891313379013	Formerly 1808 E 4th St. Under development agreement to sell soon
1804 E 4th St	5,760	y	891313379012	Consider combining these two parcels. Underdevelopment agreement to sell soon
700 Blk Vinton St North of 711 Vinton St	6,583	y	891324479011	formerly 717 Vinton St
700 Blk Vinton St North of 711 Vinton St	6,583	y	891324479010	Consider combining these two parcels
200 Blk of Hopkins Ct SE of 208 Salisbury St	4,495	n	891324184016	Formerly 220 Hopkins Ct. Demoed fall 2021.
East of 3116 Franklin St	9,015	n	891229276008	formerly 3126 Franklin St
West of 918 Newell St	52,380	n	891324203003	Formerly 820 Newell St. Over 1 acre.
1027 Sycamore St	2,389	y	891325137011	Building demolished in 2021
NW of 1027 Sycamore St	2,090	y	891325137012	formerly 1025 Sycamore St
NE of 1027 Sycamore St	4,479	y	891325137010	
1000 Blk of Sycamore SE of 204 E 8th St	8,958	y	891325137013	consider combining these 4 parcels
East of 215 Sumner St	5,658	y	891324177016	formerly 219 Sumner St
West of 225 Sumner St	5,656	y	891324177015	Formerly 223 Sumner St. Consider combining these two parcels.
North of 415 Lane St	7,149	y	891324457010	formerly 419 Lane St
00 Blk of Lane St, across street from 82 Lane St	4,120	y	891325251003	
NE of 410 Thompson Av	4,225	y	891323431012	formerly 414 Thompson Av
South of 326 Oak Av	1,754	y	891323430018	formerly 310 Oak Av
SW of 406 E 10th St	2,626	y	891325209011	formerly 1201 Mulberry St
South of 41 John St	6,233	n	891313351036	formerly 27 John St
South of 414 Logan Av	7,971	y	891324156007	formerly 408-410 Logan Av
South of 114 Warneka St	11,096	y	891313459019	formerly 915 Newell St
NE of 409 E 8th St	9,519	y	891325127007	formerly 411 E 8th St
SE of 906 Franklin St	2,785	y	891325127002	
East of 124 Center St	31,007	y	891323231002	Formerly 120 Center St. Demoed fall of 2021.
100 Blk of Sumner St West of 211 Linn St	8,400	y	891324176011	Formerly 115 Sumner St. Demoed summer 2021.
1000 Blk of Fulton St across from 1013 Fulton St	10,400	n	891229358002	Formerly 1004 Fulton Av. Demoed fall 2021.
1000 Blk of Fulton St across from 1013 Fulton St	5,200	n	891229358003	
1000 Blk of Fulton St across from 1013 Fulton St	3,180	n	891229358021	
1000 Blk of Fulton St across from 1013 Fulton St	5,070	n	891229358001	consider combining these four parcels
South of 171 Rebecca Ln	11,548	n	891229226026	Formerly 179 Rebecca Ln. Demoed fall 2021.
South of 171 Rebbecca Ln	12,067	n	891229226025	
East of 171 Rebbecca Ln	147,668	n	891229226024	Consider combining these three parcels. Over 1 acre.
123 E Parker St	82,291	y	891313307009	Former St. Mary's nunnery (Villia). Mow front yard only. Under 1 acre.
2127 E 4th St	126,154	y	891313307026	Former St. Mary's church and school. Mow front yard only. Under 1 acre.
1526 E 4th St	7,263	y	891324129013	On demo list for 2022. Mow front yard only until demo activity begins.

2022-2023 Mowing List as of 3/22/22				
Property	**Lot Sq ft**	**Sidewalk**	**PIN**	**Note**
1527 E 4th St	4,271	y	891324105007	On demo list for 2022. Mow front yard only until demo activity begins.
100 Blk of Shilliam Av across from 209 Jackson St	5,164	y	891324405003	Formerly 118 Shilliam Av. Demoed fall 2021.
West of 218 Cottage St	8,441	y	891324176002	Formerly 214 Cottage St. Demoed fall 2021.
900 Blk of Linden Av North of 751 Glenwood St	6,046	y	891324476004	Formerly 915 Linden St. Demoed fall 2021.
900 Blk of Linden Av North of 751 Glenwood St	6,047	y	891324476003	Consider combining these two parcels
West of 729 Glenwood St	6,300	y	891324476009	Formerly 725 Glenwood St. Demoed fall 2021.
West of 150 Harrison St	4,346	y	891323285027	Formerly 154 Harrison St. Demoed fall 2021.
West of 246 Hogle St	5,473	y	891230308009	Formerly 242 Hogle St. Demoed fall 2021.
West of 246 Hogle St	5,501	y	891230308008	Consider combining these two parcels
SE Cor. of Merriman St & Halstead St	3,564	y	891324410001	Formerly 200 Merriman St. Demoed fall 2021
105 E 11th St	26,880	y	891325181005	Former lumber yard. On demo list for 2022
307 Sumner St	4,722	y	891324178017	On demo list for 2022.
335 Sumner St	5,072	y	891324178010	On demo list for 2022.
615 Glenwood St	1,892	y	891324477011	On demo list for 2022.
408 Courtland	10,200	y	891325208002	On demo list for 2022. Mow front yard only until demo activity begins.
70 Sycamore St	39,636	y	891323476001	Former Crystal Ice building.
90 Sycamore St	15,228	y	891323476002	Former Crystal Ice building.
516 Pine St	3,810	y	891324310002	Soon to be sold to developer to be rehabed.
521 Pine St	4,601	y	891324307010	Soon to be sold to developer to be rehabed.
West of 508 Adams St	8,743	y	891324210001	
East of 427 Rath St	4,056	y	891230303007	
East of 2012 Lafayette St	7,554	y	891230304006	
1515 Sycamore St	94,009	y	891325259002	Former Rath Administration building. Over 1 acre.
East Cor. of Sycamore St & E 10th St	10,272	y	891325180014	
NW of 1217 Sycamore St	6,688	y	891325180013	formerly 1211 Sycamore St
Between 508 & 526 Locust	1,927	y	891326331006	formerly 520 Locust St
Between 1128 & 1206 Washington St.	9,380	y	891325307007	
Adj. to 622 W 9th St	2,774	y	891326432012	formerly 626-628 W 9th St
West of 1129 South St	7,323	y	891325307024	
East of 1023 South St	3,566	y	891326433006	formerly 1029 South St
NW of 1316 Washington St	3,167	y	891325354049	City acquired from State CLD 623 Pg 63. Is planning responsible to mow?
NE of 622 W 9th St	2,854	y	891326432010	
East of 1421 Hawthorne Av	5,415	y	891336105018	formerly 1423 Hawthorne Av
West of 1133 Bertch Av	6,362	y	891335226017	Formerly 1131 Bertch Av. This property should be a high priority to sell
SE of 1018 Wellington St	8,423	y	891326476006	formerly 1020 Wellington St
SE of 915 Commercial St	6,784	y	891325153003	formerly 919-925 Commercial St (Castle Apartments)
100 Blk W 8th St SE of 915 Commercial St	3,618	n	891325153002	Consider combining these two parcels
SE of 1218 Washington St	6,853	y	891325307032	
NW Cor. of W 11th St & South St	10,832	y	891325307033	Consider combining these two parcels
NW of 1124 Washington St	8,447	y	891325307003	formerly 1120 Washington St
NE of 620 W 7th St	2,421	y	891326426007	formerly 614 W 7th St
NE of 619 W 7th St, behind 908-910 South St	3,000	n	891326431002	Formerly 613 W 7th St. Alley access only.
NW of 1108 Grant Av	6,981	y	891326481001	formerly 1100 Grant Av
West of 815 Williston Av	4,365	y	891326459020	Formerly 811 Williston Av. Demoed summer 2021. Soon to be sold to adjacent property owner.

Exhibit "B"

2022-2023 Mowing List as of 3/22/22				
Property	**Lot Sq ft**	**Sidewalk**	**PIN**	**Note**
SW of 326 W 14th St	4,210	y	891325377008	formerly 328 W 14th St
742 Grant Av	3,936	y	891326411007	Building demolished in 2021
325 W 13th St	8,300	n	891325377011	Building demolished in 2021.
SW of 325 W 13th St	11,308	n	891325377010	
1500 Blk of Bluff St NW of 326 W 14th St	5,653	n	891325377009	
NE of 326 W 14th St	8,540	y	891325377006	
817 Bluff St	20,517	y	891326283016	Quonset Hut part of former Johnstone Supply. Includes sidewalk along W 7th St
SE of 1103 Commercial St	8,395	y	891325155013	
NW Cor. of Williston Av & US Hwy 218	8,239	y	891325382012	
East of 401 Eureka St	100,520	n	891335138019	South half of former Blatimore Field. Over 1 acre.
SE of 1426 Washington St	7,233	y	891325354011	
SE of 1426 Washington St	7,030	y	891325354012	
SE of 1426 Washington St	6,995	y	891325354013	Consider combining these three parcels.



City of Waterloo, Iowa

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CITY OF WATERLOO

Council Communication

Resolution approving preliminary plans, specifications, form of contract, etc., setting date of bid opening as April 21, 2022 and date of public hearing as May 2, 2022, in conjunction with the FY 2022 Asphalt Overlay Program, Contract No. 1056, and instruct City Clerk to publish notice.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

SUBJECT:	Resolution approving preliminary plans, specifications, form of contract, etc., setting date of bid opening as April 21, 2022 and date of public hearing as May 2, 2022, in conjunction with the FY 2022 Asphalt Overlay Program, Contract No. 1056, and instruct City Clerk to publish notice.
Submitted by:	Submitted By: Wayne Castle, PLS, PE, Assistant City Engineer
Summary Statement:	Plans prepared by the City Engineer's Office.
Implementation, Accountability, and Communication:	Local Option Sales Tax Funds
Expenditure Required/Source of Funds:	TBD

CITY OF WATERLOO

Council Communication

Resolution setting date of public hearing as May 2, 2022 to approve proposed repairs, in conjunction with the 2022 Sidewalk Inspection and Repair Program – Zone 2, and approve request to send out notification to property owners of proposed sidewalk repairs and estimate of costs, and instruct the City Clerk to publish notice.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

SUBJECT:	Resolution setting date of public hearing as May 2, 2022 to approve proposed repairs, in conjunction with the 2022 Sidewalk Inspection and Repair Program – Zone 2, and approve request to send out notification to property owners of proposed sidewalk repairs and estimate of costs, and instruct the City Clerk to publish notice.
Submitted by:	Submitted By: Oumie Ceesay, Associate Engineer
Recommended Action:	I request that Council authorize the Engineering Department to notify the property owners of the necessary sidewalk repairs. I also request that Council set May 2, 2022 as the date for a public hearing on the proposed repairs, for discussion on errors and omissions but not costs, and instruct the City Clerk to publish said notice.
Summary Statement:	City staff has completed the sidewalk inspection for Zone 2 and calculated the estimated repair costs for each affected property and are ready to notify property owners. Included in this notice will be an estimate of the repair cost, if included in an assessment program.
Neighborhood Impact:	Under Waterloo ordinance section 7-2A, property owners will be allowed 64 days from the date of notice to voluntarily repair their walk. Property owners, or their designated contractors, will be allowed to obtain sidewalk permits during that period. The final day to obtain a permit will be Friday, June 24, 2022. All sidewalk repair construction will be required to be completed by Friday, July 1, 2022. Any unrepaired sidewalk remaining would then be included in an assessment program. The assessment program will be prepared immediately following period with construction let as soon as possible thereafter.
Implementation, Accountability, and Communication:	Property Owner Assessments

CITY OF WATERLOO

Council Communication

Motion to approve Change Order No. 7 from Vieth Construction Corporation, of Cedar Falls, Iowa, for a net increase of $8,579.00, in conjunction with the FY 2021 Highway 63 Enhancements from Washington Street to Parker Street, Contract No. 1029, and authorizing the Mayor and City Clerk to execute said document.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

	Description	Type
	Cont 1029_CO #7	Backup Material

SUBJECT:	Motion to approve Change Order No. 7 from Vieth Construction Corporation, of Cedar Falls, Iowa, for a net increase of $8,579.00, in conjunction with the FY 2021 Highway 63 Enhancements from Washington Street to Parker Street, Contract No. 1029, and authorizing the Mayor and City Clerk to execute said document.
Submitted by:	Submitted By: Matt Schindel, Associate Engineer
Recommended Action:	Approve change order.
Summary Statement:	
Implementation, Accountability, and Communication:	G.O. Bonds
Expenditure Required/Source of Funds:	80% Federal Cost 20% City Cost

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CITY OF WATERLOO

Council Communication

Motion to approve Change Order Nos. 1 and 2 with All Star Environmental, LLC, for a net increase of $3,090.00, in conjunction with additional asbestos removal, for property located at 300 Allen Street, 307 Sumner Street, and 615 Glenwood Street, Contract No. AB-2022-02-04P.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
Change order 1 and 2 to Contract AB-2022-02-04P	Backup Material
Change Order Lab Samples	Backup Material
Change Order Lab Results	Backup Material
Original Contract	Backup Material

SUBJECT:	Motion to approve Change Order Nos. 1 and 2 with All Star Environmental, LLC, for a net increase of $3,090.00, in conjunction with additional asbestos removal, for property located at 300 Allen Street, 307 Sumner Street, and 615 Glenwood Street, Contract No. AB-2022-02-04P.
Submitted by:	Submitted By: Noel Anderson, Director Community Planning and Development
Recommended Action:	Approval
Summary Statement:	All Star Environmental of Dubuque, Iowa was awarded Contract #AB-2022-02-04P for asbestos abatement services for 3 residential properties. During the abatement process, additional asbestos was found in all three of the properties, including 300 Allen Street (duct paper on pipe), 307 Sumner Street (600 SF of floor tile and adhesive), and 615 Glenwood Street (400 SF of floor tile and mastic). The additional material was hidden between the duct work and the walls, and under other flooring, so was not identifiable when the asbestos survey was done. The original asbestos abatement contract amount for was $3,715. Change Order 1 (for 300 Allen Street) is $490, and Change Order 2 (for 307 Sumner Street and 615 Glenwood Street) is $2,600. This is a combined increase of $3,090, making a revised final contract amount is $6,805.
Data/Analysis and Strategies:	Nuisance abatement
Expenditure Required/Source of Funds:	$3,090. The original contract amount of $3,715 would be increased to $6,805. Paid from Nuisance Abatement Bonds.

[redacted]

ASBESTOS ABATEMENT SERVICE CONTRACT #AB-2022-02-04P

1. CHANGE ORDER #1 (300 Allen St)

   To abate the pipe will be **$490.00**

2. CHANGE ORDER #2 (307 Sumner St)

   a. To abate the floor tile and adhesive in living room and dining room (600 sq ft) will be **$845.00.**

CHANGE ORDER #2 (615 Glenwood St)

b. To abate the floor tile and mastic in the bedroom, living room and kitchen (400 sq ft) will be **$1755.00**.

GRAND TOTAL $3090.00

Page ___ of ___

CHAIN OF CUSTODY

EMC Labs, Inc.
9830 S. 51ST St., Ste B-109
Phoenix, AZ 85044
(800) 362-3373 Fax (480) 893-1726

LAB#: 269662
TAT: 1 day
Rec'd MAR 11 P.M.

COMPANY NAME:	HAASCO LTD.	BILL TO:	(If Different Location)
	P.O. Box 156		
	Dyersville, IA 52040		
CONTACT:	Tom Haas (563) 920-0471 Scan & Email COC		
Phone/Fax:	(563) 875-8300 / (563) 875-7115		
Email:	haascoltd@yahoo.com		

Now Accepting: VISA – MASTERCARD **Price Quoted: $_____ / Sample $____ / Layers**

COMPLETE ITEMS 1-4: (Failure to complete any items may cause a delay in processing or analyzing your samples)

1. TURNAROUND TIME: [4hr rush} [8hr rush} (1-Day) [2-Day] [3-Day] [5-Day] [6-10 Day]

****Prior confirmation of turnaround time is required**
****Additional charges for rush analysis (please call marketing department for pricing details)**
****Laboratory analysis may be subject to delay if credit terms are not met**

2. TYPE OF ANALYSIS: (Bulk-PLM) [Air-PCM] [Lead] [Point Count] [Fungi: AOC, W-C, Bulk, Swab, Tape]

3. DISPOSAL INSTRUCTIONS: [Dispose of samples at EMC] / [Return samples to me at my expense]
(If you do not indicate preference, EMC will dispose of samples 30 days from analysis.)

4. Project Name: City of Waterloo

P.O. Number: _____ **Project Number:** DSC 018

EMC SAMPLE #	CLIENT SAMPLE #	DATE & TIME SAMPLED	LOCATION/MATERIAL TYPE	Samples Accepted Yes / No	AIR SAMPLE INFO / COMMENTS ON	OFF	FLOW RATE
1	307-1	3/10/22	Bulk Cyclone	Y N			
				Y N			
2	615-1			Y N			
3	615-2			Y N			
				Y N			
				Y N			
				Y N			
				Y N			
				Y N			
				Y N			
				Y N			
				Y N			
				Y N			
				Y N			

SPECIAL INSTRUCTIONS: NO Point Count if <1% or trace unless otherwise specified on COC

Sample Collector: (Prin) B Ruce Preglore (Signature) [signature] 915

Relinquished by: [signature] Date/Time: 3/10/22 Received by: Diana Federico Date/Time: 3/11/22

Relinquished by: Diana Federico Date/Time: 3/11/22 2545 Received by: [signature] Date/Time: 3/11

Relinquished by: _____ Date/Time _____ Received by: _____ Date/Time: 1084

** In the event of any dispute between the above parties for these services or otherwise, parties agree that jurisdiction and venue will be in Phoenix, Arizona and prevailing party will be entitled to attorney's fees and court costs.

Haasco Ltd.

269662

Chain of Custody Record
Bulk Material Samples

Facility Name / Site Location				
			City of Waterloo	**Inspected by:** Thomas E. Haas
Lab No.		**Material**	**Material Description, Color, Location**	**Results**
			307 Sumner Street, Waterloo, Iowa	
	307 -1	FT9"/Adh	Brown floor tiles 9" and black adhesive sample from living room	
			615 Glenwood	
	615 - 1	FT9"/ADH	Brown floor tiles 9" and black adhesive - sample from living room and located in misc locations	
	615- 2	FT9"/ADH	Green floor tiles 9" and black adhesive- sample from the kitchen	

EMC LABS, INC.

9830 S. 51st Street, Suite B109, Phoenix, AZ 85044
Phone: 800-362-3373 or 480-940-5294 - Fax: (480) 893-1726

Laboratory Report
0269662

Bulk Asbestos Analysis by Polarized Light Microscopy

NVLAP#101926-0

Client:	HAASCO LTD	Job# / P.O. #:	ASE018
Address:	P.O. BOX 156	Date Received:	03/11/2022
	DYERSVILLE IA 52040	Date Analyzed:	03/14/2022
Collected:	03/10/2022	Date Reported:	03/14/2022
Project Name:	CITY OF WATERLOO	EPA Method:	EPA 600/R-93/116
Address:		Submitted By:	TOM HAAS
		Collected By:	

Lab ID Client ID	Sample Location	Layer Name / Sample Description	Asbestos Detected	Asbestos Type	(%)	Non-Asbestos Constituents	
0269662-001 307-1	307 SUMNER ST, WATERLOO, IA - FROM LIVING RM	LAYER 1 9" Floor Tile, Brown	Yes	Chrysotile	5%		
						Carbonates Quartz Binder/Filler	95%
		LAYER 2 Adhesive, Black	Yes	Chrysotile	5%		
						Carbonates Gypsum Quartz Binder/Filler	95%
0269662-002 615-1	615 GLENWOOD-FROM LIVING RM & LOCATED IN MISC LOCATIONS	LAYER 1 9" Floor Tile, Brown/ Gray	Yes	Chrysotile	2%		
						Carbonates Quartz Binder/Filler	98%
		LAYER 2 Adhesive, Black	Yes	Chrysotile	3%		
						Carbonates Gypsum Quartz Binder/Filler	97%

EMC LABS, INC.

9830 S. 51st Street, Suite B109, Phoenix, AZ 85044
Phone: 800-362-3373 or 480-940-5294 - Fax: (480) 893-1726

Laboratory Report
0269662

Bulk Asbestos Analysis by Polarized Light Microscopy

NVLAP#101926-0

Client:	HAASCO LTD	Job# / P.O. #:	ASE018
Address:	P.O. BOX 156	Date Received:	03/11/2022
	DYERSVILLE IA 52040	Date Analyzed:	03/14/2022
Collected:	03/10/2022	Date Reported:	03/14/2022
Project Name:	CITY OF WATERLOO	EPA Method:	EPA 600/R-93/116
Address:		Submitted By:	TOM HAAS
		Collected By:	

Lab ID / Client ID	Sample Location	Layer Name / Sample Description	Asbestos Detected	Asbestos Type	(%)	Non-Asbestos Constituents	
0269662-003 615-2	615 GLENWOOD-FROM THE KITCHEN	LAYER 1 9" Floor Tile, Green	Yes	Chrysotile	3%		
						Carbonates	
						Quartz	
						Binder/Filler	97%
		LAYER 2 Adhesive, Black	Yes	Chrysotile	2%	Cellulose Fiber	1%
						Carbonates	
						Gypsum	
						Quartz	
						Binder/Filler	97%
		LAYER 3 Adhesive, Clear	No	None Detected		Cellulose Fiber	1%
						Carbonates	
						Quartz	
						Gypsum	
						Binder/Filler	99%

Analyst - Dustin White

Signatory - Lab Director - Kurt Kettler

Distinctly stratified, easily separable layers of samples are analyzed as subsamples of the whole and are reported separately for each discernible layer. All analyses are derived from calibrated visual estimate and measured in area percent unless otherwise noted. The report applies to the standards or procedures identified and to the sample(s) tested. The test results are not necessarily indicative or representative of the qualities of the lot from which the sample was taken or of apparently identical or similar products, nor do they represent an ongoing quality assurance program unless so noted. These reports are for the exclusive use of the addressed client and that they will not be reproduced wholly or in part for advertising or other purposes over our signature or in connection with our name without special written permission. The report shall not be reproduced except in full, without written approval by our laboratory. The samples not destroyed in testing are retained a maximum of thirty days. The laboratory measurement of uncertainty for the test method is approximately less than 1 by area percent. Accredited by the National Institute of Standards and Technology, Voluntary Laboratory Accreditation Program for selected test method for asbestos. The accreditation or any reports generated by this laboratory in no way constitutes or implies product certification, approval, or endorsement by the National Institute of Standards and Technology. The report must not be used by the client to claim product certification, approval, or endorsement by NVLAP, NIST, or any agency of the Federal Government. Polarized Light Microscopy may not be consistently reliable in detecting asbestos in floor coverings and similar non-friable organically bound materials.

ASBESTOS ABATEMENT SERVICES CONTRACT #AB-2022-02-04P

300 Allen Street, 307 Sumner Street, and 615 Glenwood Street

This Contract for Asbestos Abatement Services (the "Contract") is entered into as of February 21, 2022, by and between the City of Waterloo, Iowa ("City") and All Star Environmental LLC. In consideration of the mutual promises exchanged herein, the parties agree as follows:

1. Term and Services. For the period of February 21, 2022 thru April 30, 2022, subject to extension upon the mutual written agreement of the parties, the Contractor agrees to furnish all tools, labor and materials, and perform and substantially complete all work within the time period stated in the specifications after receipt of Notice to Proceed with respect to a given property or set of properties. By executing this Contract, Contractor certifies that it holds an asbestos permit issued by the Iowa Division of Labor and that all personnel who perform work on the project will have an asbestos license issued by the Iowa Division of Labor. Contractor agrees that such permit and licenses will be maintained during the term of this Contract. Work to be performed includes all work described in the Contract Documents (defined below).

Contractor shall provide the above services at the cost set forth in the Contractor's RFB response. Contractor's request for payment for services authorized under this Contract shall be submitted in accordance with the Contract Documents and will be paid within forty-five (45) days after receipt of an original invoice and after such services are delivered and accepted and all necessary supporting documentation is submitted. Contractor will be paid for all items satisfactorily completed. Such payment will be full compensation for asbestos removal and disposal, for all permits, licenses, inspections, for complying with all laws, rules, regulations and ordinances, including safety, and for furnishing all materials, equipment and labor to complete the work in accordance with the plans and specifications.

2. Contract Documents. The following documents (collectively, the "Contract Documents") are hereby incorporated by reference as though set forth herein in full:

a. Request for Bid
b. Addenda (if any)
c. Response (Proposal) from the Contractor

In the event of conflict between the provisions of the Contract Documents and this Contract, the provisions of this Contract shall prevail.

2.1 Contract Limits. Total actual expenses allowed by the project Contract, including any renewal extensions of the Contract, shall not exceed **$3,715** as provided in the Bid Tabulation that is part of Contractor's RFB Response referenced in Section 2.c above (bid amount was revised due to exclusion of 335 Sumner Street from the bid by Addenda Number 2), except by written amendment as provided herein.

3. Approval; Timing of Work. Contractor shall not begin work until after the Contract has been approved by the City Council and the Contractor has been issued a Notice to Proceed. The work shall commence within ten (10) days after the City has issued a Notice to Proceed with respect to any particular property or set of properties, and all work shall be completed and delivered within the term of the Contract.

4. Performance Bond. Not required for this Contract.

4.1 Payment Bond. Not required for this Contract.

5. Reporting; Records. Contractor shall exercise best efforts to maintain communication with City personnel whose involvement in the project is necessary or advisable for successful and timely completion of the work of the project. Communications between the parties shall be verbal or in writing, as requested by the parties or as dictated by the subject matter to be addressed. Contractor shall maintain all project records for a minimum period of three (3) years after the date of final payment for services rendered under this Contract. During the term of this Contract and for the ensuing record-retention period, Contractor shall make any or all project records available upon reasonable request, and in any event within two (2) business days of request, to City, and any other agency of state or federal government. For purposes of this section, "records" means any and all books, documents, papers and records of any type or nature that are directly pertinent to this Contract. Contractor agrees to furnish, upon termination of this Contract and upon demand by the City, copies of all basic notes and sketches, charts, computations, and any other data prepared or obtained by the Contractor pursuant to this Contract, without cost and without restrictions or limitation as to the use relative to specific projects covered under this Contract. In such event, the Contractor shall not be liable for the City's use of such documents on other projects.

6. Re-inspection Costs. The contractor that performed the asbestos surveys for the properties (Exhibit "B" to the RFB) will inspect the properties for proper removal of ACM. If the abatement Contractor fails to remove all ACM that requires any re-inspection by the survey contractor, the abatement Contractor shall be responsible to pay (directly to the survey contractor) any and all fees associated with said re-inspection.

7. Indemnity. Except as to any negligence of City, its officials, officers, employees or agents, in the performance of any duty under this Contract, and to the extent not covered by insurance maintained by Contractor, Contractor agrees to defend and indemnify City, its officials, officers, employees and agents, and to hold same harmless, from and against any and all claims, demands, causes of action, losses, costs, or liabilities whatsoever, including but not limited to reasonable attorneys' fees and expenses, arising from or in connection with the acts or omissions of Contractor in providing the services contemplated by this Contract. This will include but is not limited to actions or suits based upon or alleging bodily injury, including death, or property damage rising out of or resulting from the Contractor's operation under this Contract, whether by itself or by any subcontractor or anyone directly or indirectly employed by any of them. Contractor is not and shall not be deemed an agent or employee of the City.

8. Default; Termination for Cause. In the event that Contractor defaults in the performance or observance of any covenant, agreement or obligation set forth in this Contract, and if such default remains uncured for a period of seven (7) days after notice thereof shall have been

given by City to Contractor (or for a period of fourteen (14) days after such notice if such default is curable but requires acts to be done or conditions to be remedied which, by their nature, cannot be done or remedied within such 14-day period and thereafter Contractor fails to diligently and continuously prosecute the same to completion within such 14-day period), then City may declare that Contractor is in default hereunder and may take any one or more of the following steps, at its option:

a. by mandamus or other suit, action or proceeding at law or in equity, require Contractor to perform its obligations and covenants hereunder, or enjoin any acts or things which may be unlawful or in violation of the rights of the City hereunder, or obtain damages caused to the City by any such default;

b. have access to and inspect, examine and make copies of all books and records of Contractor which pertain to the project;

c. declare a default of this Contract, make no further disbursements, and demand immediate repayment from Contractor of any funds previously disbursed under this Contract;

d. terminate this Contract by delivery to Contractor of written notice of termination; and/or

e. take whatever other action at law or in equity may be necessary or desirable to enforce the obligations and covenants of Contractor hereunder, including but not limited to the recovery of funds.

No delay in enforcing the provisions hereof as to any breach or violation shall impair, damage or waive the right of City to enforce the same or to obtain relief against or recover for the continuation or repetition of such breach or violation or any similar breach or violation thereof at any later time or times. In the event that City prevails against Contractor in a suit or other enforcement action hereunder, Contractor agrees to pay the reasonable attorneys' fees and expenses incurred by City.

9. Termination for Convenience. This Contract may be terminated at any time, in whole or in part, upon the mutual written agreement of the parties. City may also choose to terminate this Contract at any time by delivering to Contractor 10-days' advance written notice of intent to terminate.

10. Non-Assignable Duties. Contractor may not assign its duties hereunder without the prior written consent of City.

11. Independent Contractor. Contractor is an independent contractor and is not an employee, servant, agent, partner, or joint venturer of City. Contractor has no power or authority to enter into contracts or agreements on behalf of City. City shall determine the work to be done by Contractor, but Contractor shall determine the legal means by which it performs the work specified by City. City is not responsible for withholding, and shall not withhold, FICA or taxes of any kind from any payments which it owes Contractor. Neither Contractor nor its employees, if any, shall be entitled to receive any benefits which employees of City are entitled to receive and shall not be entitled to workers' compensation, unemployment compensation, medical

insurance, life insurance, pension, or any benefits of any type or nature whatsoever on account of their work for City. Contractor shall be solely responsible for compensating its employees, if any.

12. Anti-Discrimination. During the performance of this Contract, Contractor, for itself, its assignees and successors in interest, agrees to comply with the anti-discrimination laws of the State of Iowa, as contained in Sections 19B, 551.4 of the Code of Iowa, which are herein incorporated by reference and made a part of this Contract.

13. Severability. In the event any provision of this Contract, together with the Contract Documents, is held invalid, illegal, or unenforceable, whether in whole or in part, the remaining provisions of this Contract shall not be affected thereby and shall continue in full force and effect. If, for any reason, a court finds that any provision of this Contract is invalid, illegal, or unenforceable as written, but that by limiting such provision it would become valid, legal, and enforceable, then such provision shall be deemed to be written and shall be construed and enforced as so limited.

14. General Terms. This Contract, together with the Contract Documents, constitutes the entire agreement between the parties pertaining to the subject matter hereof. This Contract may not be modified or amended except pursuant to the mutual written agreement of the parties. This Contract is binding on the parties and the heirs, personal representatives, successor and assigns of each. Time is of the essence in the performance of the terms hereof.

IN WITNESS WHEREOF, the parties have executed this Contract for Asbestos Abatement Services as of the date first set forth above.

CITY OF WATERLOO, IOWA

By: _____
Quentin Hart, Mayor

Attest: _____
Kelly Felchle, City Clerk

ALL STAR ENVIRONMENTAL LLC

_____ 02/11/2022
Bruce Pregler

CITY OF WATERLOO

Council Communication

Motion to approve Change Order No. 1 with Advanced Environmental Testing and Abatement, Inc., of Waterloo, Iowa, for a net increase of $4,665.00, in conjunction with additional asbestos removal for property located at 114 E 10th Street, Contract No. AB-2021-12-4P, and authorizing the Mayor to execute said document.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

	Description	Type
	Change Order No. 1 to Contract AB-2021-12-4P	Backup Material
	Change Order Lab Results	Backup Material
	Original Contract	Backup Material

SUBJECT:	Motion to approve Change Order No. 1 with Advanced Environmental Testing and Abatement, Inc., of Waterloo, Iowa, for a net increase of $4,665.00, in conjunction with additional asbestos removal for property located at 114 E 10th Street, Contract No. AB-2021-12-4P, and authorizing the Mayor to execute said document.
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval
Summary Statement:	Advanced Environmental, Inc. of Waterloo, Iowa was awarded Contract #AB-2021-12-4P for asbestos abatement services for 4 properties. During the abatement process, additional asbestos was found at 114 E 10th Street (two layers of asbestos floor tile and mastic and a transit wall with cement board). The additional material was hidden and under other flooring/wall covering, so was not identifiable when the asbestos survey was done. The original contract was for $94,800.00. Change Order 1 is $4,665, making a revised final contract amount of $99,465.
Data/Analysis and Strategies:	Nuisance Abatement
Expenditure Required/Source of Funds:	$4,665. The original contract amount of $94,800 would be increased to $99,465. Paid from Nuisance Abatement Bonds.

Proposal

Proposal Submitted To:

City of Waterloo Community Planning and Development
Attn: Aric Schroeder
715 Mulberry St
Waterloo, IA 50703

Project & Address:

Asbestos Removal

Floor tile & Mastic plus transite wall
114 East 10th Street
Waterloo, IA 50703

Phone: 319-291-4366 **Date:** 03/22/2022
Email: ARIC.SCHROEDER@WATERLOO-IA.ORG

803 Ricker St
Waterloo, IA 50703
Phone: 319-287-4447
Fax: 319-287-4449

WE HEREBY PROPOSE to furnish all the materials, equipment and perform all labor for the completion of: removal & disposal of two layers of acm floor tile & mastic (under carpeting) from the north side office at the west end and the traniste wall just west of the boiler at the above referenced project.

PROPOSAL INCLUDES: (1) Daily OSHA required personal & excursion air monitoring; (2) Power and Water

WE PROPOSE to furnish material and labor, complete in accordance with the above specifications for the sum of: Four Thousand Six Hundred Sixty-Five Dollars ($4,665.00)

TERMS: Net 30 days

All work is guaranteed to be as specified. All work to be completed in a workmanlike manner according to specified practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders and will become an extra charge above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. We carry general liability insurance and our workers are fully covered by workers compensation insurance.

NOTE: This proposal may be withdrawn by us if not accepted within 60 days.

Respectfully Submitted,

ADVANCED ENVIRONMENTAL TESTING AND ABATEMENT, INC

Jay Llewellyn

ACCEPTANCE OF PROPOSAL The price, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment(s) will be made as outlined above.
Signature: _____ Date: _____

Name & Title(PRINT): _____

EMC LABS, INC.

9830 S. 51st Street, Suite B109, Phoenix, AZ 85044
Phone: 800-362-3373 or 480-940-5294 - Fax: (480) 893-1726

Laboratory Report
0269671

Bulk Asbestos Analysis by Polarized Light Microscopy

NVLAP#101926-0

Client:	ADVANCED ENVIRONMENTAL	Job# / P.O. #:	21-27024
Address:	803 RICKER ST.	Date Received:	03/11/2022
	WATERLOO IA 50703	Date Analyzed:	03/14/2022
Collected:	03/10/2022	Date Reported:	03/14/2022
Project Name:	114 E. 10TH ST-WATERLOO, IA	EPA Method:	EPA 600/R-93/116
Address:		Submitted By:	JAY LLEWELLYN
		Collected By:	

Lab ID / Client ID	Sample Location	Layer Name / Sample Description	Asbestos Detected	Asbestos Type	(%)	Non-Asbestos Constituents	
0269671-001	OFFICE IN S.	LAYER 1	Yes	Chrysotile	8%		
114E10-1	ADDITION-NW	Floor Tile, Pink				Carbonates	
						Quartz	
						Binder/Filler	92%
		LAYER 2	Yes	Chrysotile	5%		
		Mastic, Black				Carbonates	
						Gypsum	
						Quartz	
						Binder/Filler	95%
		LAYER 3	Yes	Chrysotile	3%		
		Floor Tile, Pink				Carbonates	
						Quartz	
						Binder/Filler	97%
		LAYER 4	Yes	Chrysotile	5%		
		Mastic, Black				Carbonates	
						Gypsum	
						Quartz	
						Binder/Filler	95%
0269671-002	WALL W. OF	Cement Board, Gray/ White	Yes	Chrysotile	15%		
114E10-2	BOILER					Carbonates	
						Gypsum	
						Quartz	
						Binder/Filler	85%

Analyst - Matt Kettler

Signatory - Lab Director - Kurt Kettler

Distinctly stratified, easily separable layers of samples are analyzed as subsamples of the whole and are reported separately for each discernible layer. All analyses are derived from calibrated visual estimate and measured in area percent unless otherwise noted. The report applies to the standards or procedures identified and to the sample(s) tested. The test results are not necessarily indicative or representative of the qualities of the lot from which the sample was taken or of apparently identical or similar products, nor do they represent an ongoing quality assurance program unless so noted. These reports are for the exclusive use of the addressed client and that they will not be reproduced wholly or in part for advertising or other purposes over our signature or in connection with our name without special written permission. The report shall not be reproduced except in full, without written approval by our laboratory. The samples not destroyed in testing are retained a maximum of thirty days. The laboratory measurement of uncertainty for the test method is approximately less than 1 by area percent. Accredited by the National Institute of Standards and Technology, Voluntary Laboratory Accreditation Program for selected test method for asbestos. The accreditation or any reports generated by this laboratory in no way constitutes or implies product certification, approval, or endorsement by the National Institute of Standards and Technology. The report must not be used by the client to claim product certification, approval, or endorsement by NVLAP, NIST, or any agency of the Federal Government. Polarized Light Microscopy may not be consistently reliable in detecting asbestos in floor coverings and similar non-friable organically bound materials.

ASBESTOS ABATEMENT SERVICES CONTRACT #AB-2021-12-4P

928 Mulberry Street, 1526 E 4th Street, 114 E 10th Street, and 105 E 11th Street

This Contract for Asbestos Abatement Services (the "Contract") is entered into as of December 6, 2021, by and between the City of Waterloo, Iowa ("City") and Advanced Environmental, Inc. ("Contractor"). In consideration of the mutual promises exchanged herein, the parties agree as follows:

1. Term and Services. For the period of December 6, 2021 thru February 28, 2022, subject to extension upon the mutual written agreement of the parties, the Contractor agrees to furnish all tools, labor and materials, and perform and substantially complete all work within the time period stated in the specifications after receipt of Notice to Proceed with respect to a given property or set of properties. By executing this Contract, Contractor certifies that it holds an asbestos permit issued by the Iowa Division of Labor and that all personnel who perform work on the project will have an asbestos license issued by the Iowa Division of Labor. Contractor agrees that such permit and licenses will be maintained during the term of this Contract. Work to be performed includes all work described in the Contract Documents (defined below).

Contractor shall provide the above services at the cost set forth in the Contractor's RFB response. Contractor's request for payment for services authorized under this Contract shall be submitted in accordance with the Contract Documents and will be paid within forty-five (45) days after receipt of an original invoice and after such services are delivered and accepted and all necessary supporting documentation is submitted. Contractor will be paid for all items satisfactorily completed. Such payment will be full compensation for asbestos removal and disposal, for all permits, licenses, inspections, for complying with all laws, rules, regulations and ordinances, including safety, and for furnishing all materials, equipment and labor to complete the work in accordance with the plans and specifications.

2. Contract Documents. The following documents (collectively, the "Contract Documents") are hereby incorporated by reference as though set forth herein in full:

a. Request for Bid
b. Addenda (if any)
c. Response (Proposal) from the Contractor

In the event of conflict between the provisions of the Contract Documents and this Contract, the provisions of this Contract shall prevail.

2.1 Contract Limits. Total actual expenses allowed by the project Contract, including any renewal extensions of the Contract, shall not exceed **$94,800.00** as provided in the Bid Tabulation that is part of Contractor's RFB Response referenced in Section 2.c above, except by written amendment as provided herein.

3. Approval; Timing of Work. Contractor shall not begin work until after the Contract has been approved by the City Council and the Contractor has been issued a Notice to Proceed. The work shall commence within ten (10) days after the City has issued a Notice to Proceed with respect to any particular property or set of properties, and all work shall be completed and delivered within the term of the Contract.

4. Performance Bond. Not required for this Contract.

4.1 Payment Bond. Not required for this Contract.

5. Reporting; Records. Contractor shall exercise best efforts to maintain communication with City personnel whose involvement in the project is necessary or advisable for successful and timely completion of the work of the project. Communications between the parties shall be verbal or in writing, as requested by the parties or as dictated by the subject matter to be addressed. Contractor shall maintain all project records for a minimum period of three (3) years after the date of final payment for services rendered under this Contract. During the term of this Contract and for the ensuing record-retention period, Contractor shall make any or all project records available upon reasonable request, and in any event within two (2) business days of request, to City, and any other agency of state or federal government. For purposes of this section, "records" means any and all books, documents, papers and records of any type or nature that are directly pertinent to this Contract. Contractor agrees to furnish, upon termination of this Contract and upon demand by the City, copies of all basic notes and sketches, charts, computations, and any other data prepared or obtained by the Contractor pursuant to this Contract, without cost and without restrictions or limitation as to the use relative to specific projects covered under this Contract. In such event, the Contractor shall not be liable for the City's use of such documents on other projects.

6. Re-inspection Costs. The contractor that performed the asbestos surveys for the properties (Exhibit "B" to the RFB) will inspect the properties for proper removal of ACM. If the abatement Contractor fails to remove all ACM that requires any re-inspection by the survey contractor, the abatement Contractor shall be responsible to pay (directly to the survey contractor) any and all fees associated with said re-inspection.

7. Indemnity. Except as to any negligence of City, its officials, officers, employees or agents, in the performance of any duty under this Contract, and to the extent not covered by insurance maintained by Contractor, Contractor agrees to defend and indemnify City, its officials, officers, employees and agents, and to hold same harmless, from and against any and all claims, demands, causes of action, losses, costs, or liabilities whatsoever, including but not limited to reasonable attorneys' fees and expenses, arising from or in connection with the acts or omissions of Contractor in providing the services contemplated by this Contract. This will include but is not limited to actions or suits based upon or alleging bodily injury, including death, or property damage rising out of or resulting from the Contractor's operation under this Contract, whether by itself or by any subcontractor or anyone directly or indirectly employed by any of them. Contractor is not and shall not be deemed an agent or employee of the City.

8. Default; Termination for Cause. In the event that Contractor defaults in the performance or observance of any covenant, agreement or obligation set forth in this Contract, and if such default remains uncured for a period of seven (7) days after notice thereof shall have been

given by City to Contractor (or for a period of fourteen (14) days after such notice if such default is curable but requires acts to be done or conditions to be remedied which, by their nature, cannot be done or remedied within such 14-day period and thereafter Contractor fails to diligently and continuously prosecute the same to completion within such 14-day period), then City may declare that Contractor is in default hereunder and may take any one or more of the following steps, at its option:

a. by mandamus or other suit, action or proceeding at law or in equity, require Contractor to perform its obligations and covenants hereunder, or enjoin any acts or things which may be unlawful or in violation of the rights of the City hereunder, or obtain damages caused to the City by any such default;

b. have access to and inspect, examine and make copies of all books and records of Contractor which pertain to the project;

c. declare a default of this Contract, make no further disbursements, and demand immediate repayment from Contractor of any funds previously disbursed under this Contract;

d. terminate this Contract by delivery to Contractor of written notice of termination; and/or

e. take whatever other action at law or in equity may be necessary or desirable to enforce the obligations and covenants of Contractor hereunder, including but not limited to the recovery of funds.

No delay in enforcing the provisions hereof as to any breach or violation shall impair, damage or waive the right of City to enforce the same or to obtain relief against or recover for the continuation or repetition of such breach or violation or any similar breach or violation thereof at any later time or times. In the event that City prevails against Contractor in a suit or other enforcement action hereunder, Contractor agrees to pay the reasonable attorneys' fees and expenses incurred by City.

9. Termination for Convenience. This Contract may be terminated at any time, in whole or in part, upon the mutual written agreement of the parties. City may also choose to terminate this Contract at any time by delivering to Contractor 10-days' advance written notice of intent to terminate.

10. Non-Assignable Duties. Contractor may not assign its duties hereunder without the prior written consent of City.

11. Independent Contractor. Contractor is an independent contractor and is not an employee, servant, agent, partner, or joint venturer of City. Contractor has no power or authority to enter into contracts or agreements on behalf of City. City shall determine the work to be done by Contractor, but Contractor shall determine the legal means by which it performs the work specified by City. City is not responsible for withholding, and shall not withhold, FICA or taxes of any kind from any payments which it owes Contractor. Neither Contractor nor its employees, if any, shall be entitled to receive any benefits which employees of City are entitled to receive and shall not be entitled to workers' compensation, unemployment compensation, medical

insurance, life insurance, pension, or any benefits of any type or nature whatsoever on account of their work for City. Contractor shall be solely responsible for compensating its employees, if any.

12. Anti-Discrimination. During the performance of this Contract, Contractor, for itself, its assignees and successors in interest, agrees to comply with the anti-discrimination laws of the State of Iowa, as contained in Sections 19B, 551.4 of the Code of Iowa, which are herein incorporated by reference and made a part of this Contract.

13. Severability. In the event any provision of this Contract, together with the Contract Documents, is held invalid, illegal, or unenforceable, whether in whole or in part, the remaining provisions of this Contract shall not be affected thereby and shall continue in full force and effect. If, for any reason, a court finds that any provision of this Contract is invalid, illegal, or unenforceable as written, but that by limiting such provision it would become valid, legal, and enforceable, then such provision shall be deemed to be written and shall be construed and enforced as so limited.

14. General Terms. This Contract, together with the Contract Documents, constitutes the entire agreement between the parties pertaining to the subject matter hereof. This Contract may not be modified or amended except pursuant to the mutual written agreement of the parties. This Contract is binding on the parties and the heirs, personal representatives, successor and assigns of each. Time is of the essence in the performance of the terms hereof.

IN WITNESS WHEREOF, the parties have executed this Contract for Asbestos Abatement Services as of the date first set forth above.

CITY OF WATERLOO, IOWA

By: _____
Quentin Hart, Mayor

Attest: _____
Kelly Felchle, City Clerk

ADVANCED ENVIRONMENTAL, INC

_____
Authorized Representative

MICHAEL POLE, PRESIDENT

CITY OF WATERLOO

Council Communication

Motion to approve recommendation of appointment of Justin Estling, from the current Civil Service list, to the position of Plant Mechanic in the Waste Management Services Department, effective May 09, 2022, pending successful completion of pre-employment physical and drug screening.

City Council Meeting: 4/4/2022
Prepared: 3/21/2022

ATTACHMENTS:

	Description	Type
	Certified Plant Mechnaic List	Backup Material
	Plant Mechanic Job Desciption	Backup Material

SUBJECT:	Motion to approve recommendation of appointment of Justin Estling, from the current Civil Service list, to the position of Plant Mechanic in the Waste Management Services Department, effective May 09, 2022, pending successful completion of pre-employment physical and drug screening.
Submitted by:	Submitted By: Matt Hosford, Assistant Director and Collection Systems Superintendent
Recommended Action:	Approve motion for appointment.

Expenditure Required/Source of Funds: $ 64,521.60 +benefits

CITY OF WATERLOO, IOWA

HUMAN RESOURCES

715 Mulberry St. • Waterloo, IA 50703 • Phone (319) 291-4303 • Fax (319) 291-4569

Mayor
QUENTIN HART

COUNCIL MEMBERS

JOHN CHILES
Ward 1

JONATHAN GRIEDER
Ward 2

NIA WILDER
Ward 3

JEROME AMOS, JR.
Ward 4

RAY FEUSS
Ward 5

ROB NICHOLS
At-Large

DAVE BOESEN
At-Large

March 18, 2022

TO: Honorable Mayor & City Council

We, the members of the Civil Service Commission, certify the following list of applicants, who are eligible based upon the examination process as set forth by the Civil Service Commission for the appointment to the position of Plant Maintenance Mechanic for the City of Waterloo, Iowa Waste Management Department. This list shall be used to fill any vacancy in the Plant Maintenance Mechanic classification from March 18, 2022 – March 17, 2023.

CERTIFIED LIST

Justin Estling
Devon Albert
Brandon Eighmey
Justin Jacobs

Respectfully submitted,

Barry Haskins	Date	Lovie Caldwell	Date
Ethel Washington	Date		

Submit resume by going to www.cityofwaterlooiowa.com clicking on Career Opportunities, reviewing the Plant Maintenance Mechanic description and following directions to submit cover letter and resume. We will not accept mailed, faxed, hand-delivered or directly emailed resumes. Deadline to submit resume is NOON on February 25, 2022.

CIVIL SERVICE NOTICE
CITY OF WATERLOO, IOWA
OPEN EXAMINATION

PLANT MAINTENANCE MECHANIC

DEPARTMENT	**:**	**WASTE MANAGEMENT SERVICES**
SALARY	**:**	**29.41 per hour with $1.00 increase after probation**
FLSA	**:**	**NON-EXEMPT**
CIVIL SERVICE	**:**	**INCLUDED**
BARGAINING UNIT	**:**	**MUNICIPAL EMPLOYEES LOCAL #177**

GENERAL STATEMENT OF DUTIES

Skilled technical position responsible for installing, repairing and general maintenance of plant equipment, machinery and facilities at the Pollution Control Plant and City lift stations. The work is performed under the general direction of the Maintenance Foreman and Waste Management Service Director's, but considerable leeway is granted for the exercise of independent judgment. No supervisory responsibilities.

EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only)

These functions are considered essential for successful performance in this job classification:

The essential functions are performed according to the Standard Operating Procedures. The procedures have been developed for the local jurisdiction based on generally accepted standards for wastewater treatment facilities.

1. Maintains and repairs a variety of equipment, machinery and control systems.
2. Installs and/or performs major mechanical repair of pumps, engines, motors and other auxiliary equipment.
3. Performs electrical, plumbing and welding to repair equipment.
4. Performs daily field checks of all systems operating equipment for proper operation and needed maintenance.
5. Performs routine preventive maintenance and repair of a variety of equipment and machinery.
6. Utilize computer based geographic information systems (GIS) to receive work order assignments, record maintenance and repairs conducted, and input equipment characteristics into systems of record.
7. Performs general building and grounds custodial tasks including painting, mowing, shoveling snow and repairing windows.
8. Lifts, carries, pushes and pulls items weighing up to one hundred (100) pounds with assistance as needed.
9. Drives light and heavy-duty equipment and vehicles as assigned.
10. Works outside in all weather conditions; works near and around mechanical, hydraulic and electrical hazards; noise level is loud; atmosphere may contain dust, infectious waste, toxic and explosive gases or unfavorable natural ventilation; visibility might be poor and mobility limited; walking surface may be wet or slippery.

11. May stoop, kneel, reach, turn, crawl, climb or crouch for an extended period in cramped or difficult to reach areas.

12. Enters and works in confined spaces with entry space being as small as twenty-two (22) inches using permanent or portable vertical ladders at a depth of up to forty (40) feet; climbs and works at heights up to fifty (50) feet.

13. Works at different or repetitive workload pace, independently and with others with minimum supervision.

14. Attends work regularly at the designated place and time.

15. Performs all work duties and activities in accordance with City policies, procedures and OSHA, City and Waste Management Services safety rules and regulations.

16. Performs all other related duties as assigned.

REQUIRED KNOWLEDGE & ABILITIES

1. Considerable knowledge of standard practices, methods, tools and materials of the mechanical trade.

2. Considerable knowledge of welding, metalwork, machine work and related occupational hazards connected with general maintenance operations.

3. Considerable knowledge and skill in use and care of bench and hand tools, machines and equipment of the mechanical trade.

4. Knowledge of occupational hazards and the safety precautions necessary in the operation and maintenance of a pollution control facility.

5. Ability to assess and repair complex maintenance problems using tools, materials and procedures involved in machine, pump, motor and other equipment installation and repair and make decisions based on standard operating procedures.

6. Ability to understand and carry out difficult oral and written instructions.

7. Ability to communicate orally and in writing when required to present facts and recommendations clearly and concisely.

8. Ability to limit exposures to infectious waste, toxic and explosive gases or unfavorable natural ventilation.

9. Ability to complete daily work sheets, keep thorough maintenance records, prepare written and electronic reports, complete forms and perform required record keeping, both written and electronic.

10. Ability to complete assigned work projects without direct supervision.

11. Ability to communicate with coworkers and supervisors by radio, give and receive instructions, and read, analyze and record complex technical data and computations.

12. Ability to communicate effectively and maintain working relationships with coworkers and supervisors.

13. Ability to work with people from a broad variety of social, economic, racial, ethnic and educational backgrounds.

ACCEPTABLE EXPERIENCE & TRAINING

1. High school graduate/equivalent.

2. Must obtain a Grade I Waste Water Operator Certification from the State of Iowa within twenty-four (24) months of employment; Failure to obtain this certification within the stated time will result in termination of employment. Must maintain this certification after employment. Failure to maintain the appropriate certification will result in disciplinary action up to and including layoff or termination.

3. Minimum two years' experience as machine maintenance mechanic including plumbing, mechanical and electrical experience.

4. Must obtain within six-month probationary period and maintain Iowa Class A or B Commercial Driver's License (CDL) with air brake and tanker endorsements within 6

months of employment. Failure to obtain this CDL within the 6-month time frame will result in termination of employment with no appeal rights. Good driving record based on City of Waterloo driver performance criteria. A candidate with any of the following will not be considered for employment: loss of license for any reason during the period of candidacy for employment, if the candidate remains without a valid, current license for the position when the City issues an offer of employment; loss of license, plea of guilty, plea of no contest or its equivalent or conviction for OWI, reckless driving or other major moving violation within the previous five years; four or more citations for moving violations within the previous three-year period, excluding speeding violations of 10 mph or less over the posted speed limit; three or more citations for moving violations within the previous one-year period. After appointment to the position, disciplinary action or continuing employment status may be reviewed for the following: four or more moving violations within the previous three years, three or more moving violations within the previous one year or loss of license or conviction for OWI, reckless driving or other major moving violation within the previous five years; two or more at-fault accidents within a three-year period while driving on City business; three or more at-fault within a three-year period.

5. An applicant's driving record will be reviewed prior to consideration for an interview, prior to offer of employment and at least annually after hire.

6. Must be trained regarding Permit Required Confined Space Program as required by department head

ESSENTIAL PHYSICAL ABILITIES

The following physical abilities are required with or without accommodation.

1. Sufficient strength to perform assigned tasks including but not limited to lifting and carrying up to one hundred (100) pounds with assistance as needed or to move barrels weighing up to five hundred (500) pounds with proper equipment.

2. Sufficient physical and mental stamina to work double shifts during flood or other weather emergencies.

3. Sufficient speech and hearing that permits the employee to communicate effectively with coworkers and supervisors over the telephone and radio.

4. Sufficient personal mobility that permits the employee to operate vehicles in all types of weather, move from one Waste Management Services facility to another and work in cramped spaces or difficult to reach areas.

5. Sufficient manual dexterity and coordination for safe operation of manual and powered equipment; ability to grasp/grip tools, switches and valves.

6. Sufficient depth perception, peripheral vision and color vision to work around machinery, operate equipment and identify indicator lights on control panels.

7. Adequate hearing to diagnose machinery problems, to communicate with coworkers and for safety purposes.

MISCELLANEOUS

1. Must wear personal protective equipment whenever and wherever necessary such as safety shoes, safety glasses, hardhat, welding shield, hearing protection and gloves.

2. Must wear standard uniform as supplied by City.

3. Must comply with City of Waterloo Residency Policy for Critical Employees (live within 30-mile radius of Waterloo City Hall). Will be given reasonable compliance period as determined by supervisor. Must maintain a local telephone number in order to be contacted during emergencies.

4. Must submit to Department of Transportation requirements for CDL driver's including pre-employment, post-accident, reasonable suspicion, random and return-to-duty/follow-

up alcohol and drug testing.

5. Following a conditional offer of employment, the City of Waterloo requires a physical and drug test by a physician of the City's choice to determine if an applicant is capable of performing the essential functions of the position. Failure to pass the physical exam and drug test will result in withdrawal of the employment offer.

6. The City of Waterloo will conduct a background investigation including driving, education, employment and criminal history checks on any applicant being considered for this position.

7. Must submit to and pass Civil Service examination procedures including a panel interview. May also be required to prove mechanical aptitude.

WORK SCHEDULE

Will generally be assigned to work 7:00 a.m. - 3:00 p.m. Monday-Friday but may be called any hours or days for maintenance related breakdowns, plant emergency or severe weather conditions. Intermittent overtime based on staffing needs

EXAMINATION INFORMATION

Qualified applicants who apply by the deadline date will be required to appear before an oral examination panel consisting of a minimum of three people who have expertise in the areas being tested. An individual must receive a minimum average score of sixty points out of one hundred to achieve a passing score on the oral examination. The top applicants, as ranked by their scores on the oral examination will be the individuals placed on the certified list. Applicants who qualify as outlined and are full time regular employees of the City of Waterloo shall have one additional point per full year of employment up to a maximum of five points added to their final score. Honorably discharged men and women from the military or naval forces of the United States who qualify per provisions of Chapter 35 of the Code of Iowa and who are citizens and residents of the United States shall have five additional points added to their final score upon submission of their DD214 or ten points added if they were awarded a Purple Heart or have a service connected disability.

ORAL EXAMINATION DATE

Qualified applicants who apply by the deadline date will be notified of the time, place and date of the examination.

A.A. /E.E.O.
Minority, female & disabled individuals are encouraged to apply.

PLANT MAINTENANCE MECHANIC-WMS DESCRIPTION
February 2022

CITY OF WATERLOO

Council Communication

Motion to approve recommendation of appointment of Melissa Gearhart to the position of Assistant Human Resources Director, effective April 25, 2022.

City Council Meeting: 4/4/2022
Prepared: 3/29/2022

ATTACHMENTS:

	Description	Type
🗋	Job Description	Backup Material

SUBJECT:	Motion to approve recommendation of appointment of Melissa Gearhart to the position of Assistant Human Resources Director, effective April 25, 2022.
Submitted by:	Submitted By: Lance Dunn, Human Resources Director
Recommended Action:	Approve the appointment of Melissa Gearhart to the position of Assistant Human Resources Director effective April 25, 2022.
Summary Statement:	This position is being filled due to a retirement of an employee. This position is budgeted and required to support the Human Resources Department operations.

Expenditure Required/Source of Funds: Salary $75,000 ($36.06 per hr.) ($53.80 per hr. with benefits)

Submit resume by going to www.cityofwaterlooiowa.com clicking on Job Openings, reviewing the Assistant Human Resources Director description and following directions to submit cover letter and resume. We will not accept mailed, faxed, hand-delivered or directly emailed resumes. Deadline to submit resume is Noon on January 7, 2022.

ASSISTANT HUMAN RESOURCES DIRECTOR

DEPARTMENT	**:**	**HUMAN RESOURCES DEPARTMENT**
SALARY RANGE	**:**	**$65,000 to $75,000**
FLSA	**:**	**EXEMPT**
CIVIL SERVICE	**:**	**INCLUDED**
BARGAINING UNIT	**:**	**NON-BARGAINING**

GENERAL STATEMENT OF DUTIES

Professional, administrative position responsible for assisting with the planning, organizing and directing all municipal human resources related activities for the City as a whole including employment, salary/fringe benefits, labor relations and safety in a union environment with six bargaining units. The work is performed under the general direction of the Human Resources Director but considerable leeway is granted for the exercise of independent judgement and initiative. Assists the Human Resources Director in supervising the work of one clerical staff and one HR specialist.

EXAMPLES OF ESSENTIAL FUNCTIONS (Illustrative Only)

These functions are considered essential for successful performance in this job classification.

1. Assists in administering a comprehensive human resources program including but not limited to the following: employee relations, recruitment and selection, labor contract negotiations, Civil Service compliance, safety and workers' compensation programs for approximately 560 full time, regular employees and 200 seasonal, temporary and part time employees.

2. Assures that City, State and Federal municipal employment laws and regulations are followed including but not limited to FLSA, FMLA, ADA, EEO, OSHA, DOT-CDL, workers' compensation and Civil Service.

3. Coordinates and assists City departments in recruiting, interviewing and selecting personnel to ensure conformity with procedures and compliance with applicable union contracts and City and State Civil Services rules and regulations.

4. Coordinates all drug and alcohol testing and acts as Employee Assistance Program coordinator.

5. Assists in investigation of employee charges of harassment or discrimination and advises department heads on resolution.

6. Assists in responding to EEOC and ICRC complaints filed by City employees or applicants for employment.

7. In coordination with department heads, develops or reviews new job descriptions and makes recommendations for changes to present descriptions.

8. Assists in coordinating and administering the Affirmative Action Plan.

9. Represents the City on unemployment insurance claims and hearings.

10. Assists in coordinating the development of new or revised human resources policies.

11. Acts as contact person for all safety-related matters and administers comprehensive workers' compensation program.

12. Summarizes information orally and in writing for Human Resources Director, Mayor, Council and department heads.

13. Conducts research and analyzes complex personnel and labor issues.

14. Answers questions from elected officials, other department heads, State and Federal agencies, City employees and members of the general public regarding City human resources policies and procedures.

15. Compiles reports, performs data entry and completes forms on personal computer using the applicable software.

16. Works independently and with others with limited supervision.

17. Attends work regularly at the designated place and time.

18. Performs all work duties and activities in accordance with City and Human Resources Department policies, procedures and safety rules.

19. Performs related work as assigned.

REQUIRED KNOWLEDGE & ABILITIES

1. Comprehensive knowledge of techniques, principles and practices of human resources management and employee relations.

2. Extensive knowledge of the practices and procedures of public personnel administration, including classification, compensation, recruitment and selection.

3. Extensive knowledge of laws, executive orders, regulations and rules pertaining to human resources, affirmative action, safety and labor relations including FMLA, FLSA, ADA, EEO, OSHA, DOT-CDL, workers' compensation and Civil Service as they pertain to municipal government.

4. Knowledge of municipal government functions and organizations.

5. Knowledge and understanding of test construction and administration.

6. Knowledge of Federal and State legislation affecting employment applications and hiring procedures.

7. Ability to maintain confidentiality concerning personnel information.

8. Ability to analyze issues in a dispute and to establish a compromise.

9. Ability to plan and perform research in the field of labor management.

10. Ability to make independent decisions and to make recommendations regarding rules, policies, regulations and programs for all City employees.

11. Personal computer skills and ability to learn related software applications, enter and retrieve information on a computer, develop computer-generated reports and update records.

12. Ability to analyze and interpret data and review materials on a variety of complex personnel and labor relations matters.

13. Ability to establish and maintain liaisons with Federal, State and other government subdivisions.

14. Ability to keep accurate and thorough records.

15. Ability to respond to questions, communicate effectively orally and in writing and maintain working relationships with all City employees, State and Federal government agency representatives, the media, department heads, elected officials, union officials and the general public tactfully and in a clear, concise and easily understandable manner.

16. Ability to work with and be sensitive to people from a broad variety of social, economic, racial, ethnic, and educational backgrounds.

ACCEPTABLE EXPERIENCE & TRAINING

1. Bachelor's Degree in business administration, public administration, human resources or related area.

2. Minimum five years progressively more responsible human resources experience including significant exempt level experience; prefer city or county government experience.

3. Experience working in a strong union environment.

4. Personal computer experience with Microsoft Word and Excel.

5. If using City vehicle, must have Iowa Driver's License and good driving record based on the City of Waterloo insurability criteria.

ESSENTIAL PHYSICAL ABILITIES

The following physical abilities are required with or without accommodation.

1. Sufficient speech and hearing that permits the employee to communicate effectively with other employees, elected officials, Federal, State and other government subdivisions and agencies in person or by telephone.

2. Sufficient personal mobility that permits the employee to operate a passenger vehicle safely and physically move from one City department or facility to another.

3. Sufficient vision and manual dexterity that permits the employee to operate a personal computer, handle files and perform other administrative responsibilities.

MISCELLANEOUS

1. The City of Waterloo will conduct a background investigation including employment and criminal history checks on any applicant being considered for this position.

WORK SCHEDULE

Generally 8:00 a.m. to 5:00 p.m. Monday through Friday with one hour unpaid lunch. May be significant work outside these hours. Must also be available for department or City activities or meetings that require the attendance of the Assistant Human Resources Director.

CITY OF WATERLOO

Council Communication

Motion to receive the City of Waterloo Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021 and place on file.

City Council Meeting: 4/4/2022
Prepared: 3/15/2022

ATTACHMENTS:

Description	Type
FYE21 ACFR Council Comm	Backup Material
City of Waterloo FYE21 Audited Financial Statements	Backup Material
FYE21 Auditor Communication Package	Backup Material
FYE21 Passenger Facility Charges Report	Backup Material

SUBJECT:	Motion to receive the City of Waterloo Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021 and place on file.
Submitted by:	Submitted By: Michelle Weidner, Chief Financial Officer
Recommended Action:	
Summary Statement:	Please see the attached letter for additional information.

CITY OF WATERLOO
FINANCE DEPARTMENT

Michelle Weidner, CPA Chief Financial Officer

Council Communication
City Council Meeting: April 4, 2022
Prepared: March 22, 2022
Dept. Head Signature: Michelle Weidner

SUBJECT: Annual Comprehensive Financial Report for The Year Ended June 30, 2021

Submitted by: Michelle C. Weidner, Chief Financial Officer

Recommended City Council Action: I recommend that the Annual Comprehensive Financial Report for the Fiscal Year Ended June 30, 2021 be placed on file.

Background Information: Please find attached the City of Waterloo Annual Comprehensive Financial Report for the fiscal year ended June 30, 2021. We are pleased to report that the audited financial statements reflect that the overall financial position of the City continued to improve during the fiscal year ended June 30, 2021 and that the independent auditor's report issued by RMS US, LLP is unmodified (see the tab labeled Auditor's Report for their opinion).

Reading the transmittal letter, found at pages iii through ix behind the Introductory Section tab, and Management's Discussion and Analysis, found at pages 3 through 14 behind the Management's Discussion & Analysis tab, provides a summary of the information included in the basic financial statements. Reading through these two documents will provide you with an idea of the contents of the report, although I would recommend that you read the entire report to more fully understand the City's financial position. This document summarizes all the financial activity that was undertaken by the City during the fiscal year ended June 30, 2021. The footnotes, found at pages 33 through 82, provide additional background and explanation about the City's activities. The grant compliance portion of the audit is not yet complete and will be provided separately at a later date.

The Statement of Net Position and Statement of Activities, found at pages 15 through 18 is reported under the full accrual basis of accounting and is intended to be comparable to other business financial statements. Debt, including pensions and post-employment health benefits liabilities and capital assets are included in these statements. Approximately 98% of the City of Waterloo's net position reflects the City's substantial investment in capital assets (land, buildings and improvements, infrastructure and vehicles). The City's total investment in capital assets, net of accumulated depreciation and related debt, was $449,472,924.

The fund financial statements, found at pages 18 through 25, are prepared on the modified accrual basis of accounting.

One of the key indicators in the report is the trend in the General Fund balance. The unassigned fund balance increased by $1,548,699 for the year, indicating that General fund activities as a whole performed better than expected, despite the pandemic and the Governor's orders that closed many businesses and governmental activities March 16, 2020. A significant source of this increase was due to a new program implemented by the state that the City participated in that resulted in increased ambulance revenue for the year.

The City budgeted to use $2,447,500 in unassigned fund balance for operations in fiscal year 2022 which was included in the assigned fund balance at June 30, 2021. A total of $1,450,000 was set aside over the past two years to prepare for a year with 27 pay periods which will occur during the fiscal year ending June 30, 2023. The unassigned fund balance of $12,736,746 is 20.8% of General Fund expenditures, a slight increase of 0.4% from fiscal year 2020. This is a key indicator used by many readers of the statements, including the bond rating services.

In order to provide an adequate cash flow cushion for expenses and grants, and to improve our bond rating to the next category, which is the level that many cities our size hold, it is recommended that unassigned fund balance be 25% of general fund expenditures. It is significant to note that this ratio has improved from a low point of 5.2% at June 30, 2000.

Overall General fund balance, including amounts restricted and assigned for special purposes, increased by $3,010,287. Restricted and assigned sources of fund balance increased by a total of $1,147,722.

General fund unrestricted cash of $14,220,754 is 24.5% of General fund revenues, exceeding the 5% of revenues required by city ordinance. A portion of unrestricted cash has been assigned to fund a pool to self-insure the City for various risks, such as uninsured worker's compensation claims, tort claims and employee health care and also to provide cash for the amount of fund balance that was budgeted to be used for FYE2022 general operations.

The Debt Service fund, which is used to retire the city's general obligation debt, reflected an increase in cash of $76,485 and an increase in fund balance of $102,475 available for the retirement of future debt. This increase was due primarily to property tax revenue being more than budgeted and the results of refunding debt transactions. Tax collections were high in FYE21, offsetting a shortfall from the prior year, likely a pandemic-related issue.

The Tax Increment Financing (TIF) fund is restricted for the payment of debt service related to the tax increment financing districts. The fund realized an increase in cash of $1,039,238 and an increase in fund balance of $2,598,888. This fund balance is related to timing differences from the date that obligations were certified for collection and the correlating payments, primarily due to the Leversee area construction for this year.

The Trust and Agency fund is used to levy property taxes for the payment of employee benefits for general fund employee activities. Cash increased by $345,950 and fund balance increased by $279,188, due primarily to higher than expected property tax revenue and pension expense less than budgeted due to vacant positions.

The Local Option Tax fund, which is used to repair, reconstruct and improve streets, saw a decrease in cash of $163,613 and a decrease in fund balance of $583,397. The total fund balance was $10,839,814 at June 30, 2021. Much of the year-end fund balance was committed to construction contracts that were previously awarded but uncompleted at June 30, 2021. The City received the largest true-up payment ever in November 2021. The pandemic has not appeared to affect our local option receipts to date. The state has not been able to explain the reasons for the increase, other than the addition of the requirement to pay sales tax on internet sales

The Road Use Tax fund, which pays for such things as street maintenance, snow removal, traffic operations and engineering, realized a decrease in cash of $6,760,795 and a decrease in fund balance of $6,788,960. The net decrease was due to the use of transfer of jurisdiction funds received from the State of Iowa in prior years that were spent during the current year for the University Avenue project.

The Library Special Levy fund recognized an increase in cash of $63,969 and an increase in fund balance of $57,396 during the year ended June 30, 2021.

A very small cash balance is maintained in the Community Development Block Grant Fund. Grant funds received from the federal government are required to be spent as received. The City routinely advances general fund monies to pay these expenses until reimbursements are received, generally from the federal government. This practice reduces general fund investment earnings and temporarily reduces general fund cash available for other uses.

Cash and fund balance increased by $448,292 and $195,667, respectively, in the Housing fund. Expenditures in this fund are restricted for specified uses by the federal government. The total cash, including restricted cash balance was $5,479,312 at June 30, 2021, while fund balance increased to $5,038,055.

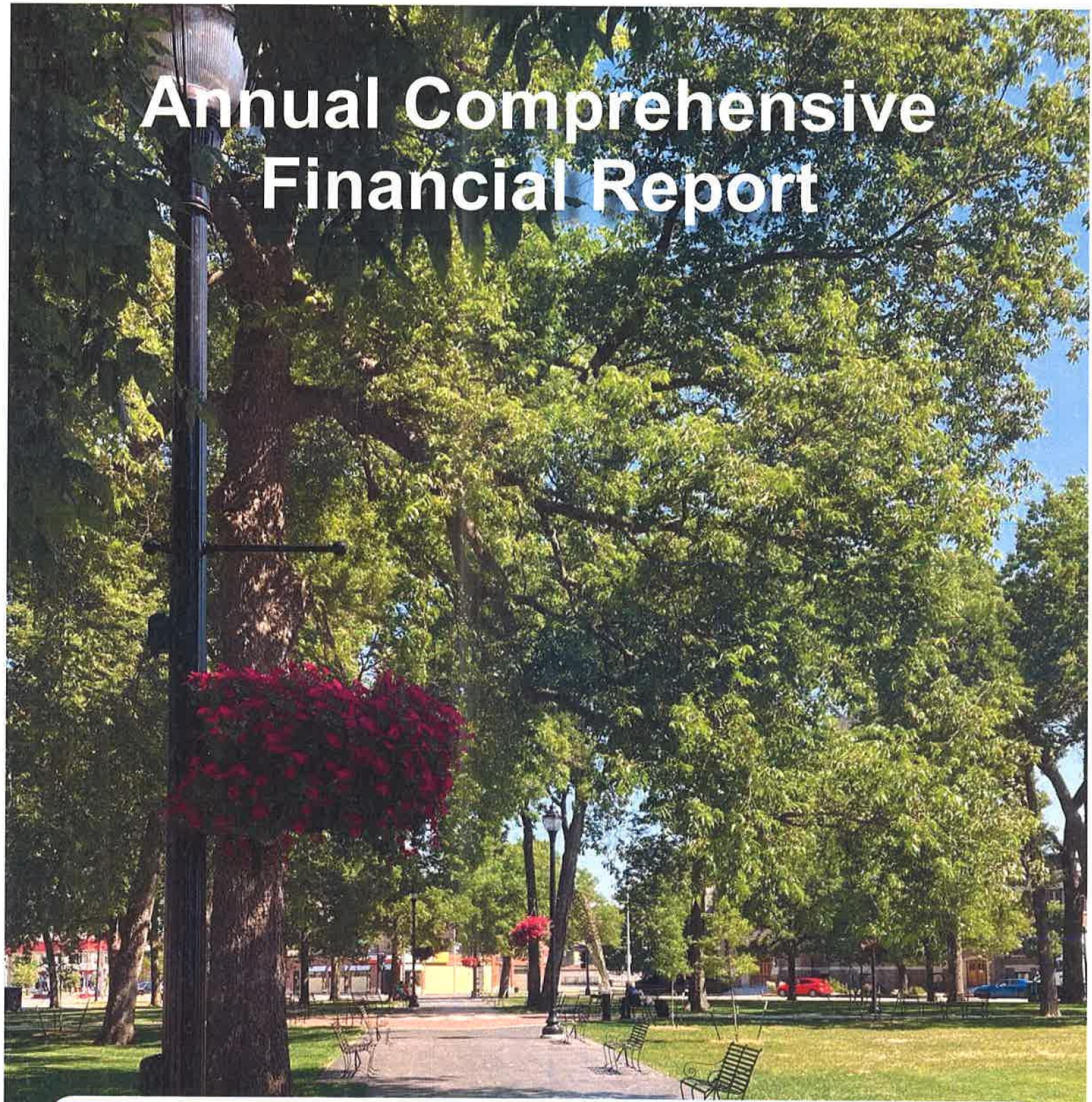
The Grants Fund reported a deficit fund balance due to timing delays in receiving grant reimbursements. Most grants the City receives require that the City request and receive reimbursement from the granting agencies only after the City has expended the funds. This creates a temporary deficit in the funds. Because the City's books are maintained on an accrual basis, expenses are recorded for invoices that may not be paid until after year-end. The City cannot request reimbursement until after the invoices are paid, creating temporary timing deficits. The City continues to investigate alternatives for shortening the turnaround time between spending grant funds and receiving reimbursements where possible.

The Sanitation fund, which accounts for garbage removal and recycling activities, ended the year with $3,558,502 in cash, an increase of $758,993 from the previous year, while net position for this fund increased by $842,957 to $5,078,421. This cash level provides the fund with a needed cushion to allow the fund to pay its bills prior to receiving revenue and to pay expenses even if revenue declines unexpectedly. Available cash not committed to repay current liabilities declined to 60% of revenues, covering eight months of operating expenses. The impact of the pandemic on this fund was less than expected.

The Sewer fund, which accounts for wastewater and storm water activities, ended the year with unrestricted cash available for operations of $14,353,188, an increase of $2,183,682. Available cash not committed to repay current liabilities (excluding bonds) increased to 85% of revenues, which is approximately fourteen months of cash flow to pay operating expenses, excluding debt service, which is a large expense for the fund. Unrestricted net position increased by $525,193 to $11,677,705. Sewer operations cash increased $2,456,744 to $10,024,521, while operating cash in the storm sewer fund decreased $273,062 to $4,328,667. Because the city is completing some construction projects using current operating revenues, the cash and fund balance for this fund is subject to fluctuation.

If you have any questions about the information presented or would like to discuss the performance of any of the funds specifically, please contact me. I'll be happy to provide further information.

Annual Comprehensive Financial Report



FISCAL YEAR ENDED
JUNE 30, 2021
CITY OF WATERLOO, IOWA

CITY OF WATERLOO, IOWA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2021

Prepared by:
City of Waterloo Finance Department
Michelle C. Weidner, CPA, Chief Financial Officer
Emily Graham, Financial Analyst
Brent Bohlen, Financial Analyst
Kim Bahr, Financial Analyst

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CITY OF WATERLOO, IOWA

OFFICE OF THE MAYOR ----- FINANCE DEPARTMENT

QUENTIN HART • *Mayor* MICHELLE WEIDNER, CPA • *Chief Financial Officer*

Mayor
QUENTIN HART

COUNCIL MEMBERS

JOHN CHILES
Ward 1

JONATHAN GRIEDER
Ward 2

NIA WILDER
Ward 3

JEROME AMOS, JR.
Ward 4

RAY FEUSS
Ward 5

ROB NICHOLS
At-Large

DAVE BOESEN
At-Large

March 17, 2022

Members of the City Council
and Citizens of the City of Waterloo, Iowa

We are pleased to present the Annual Comprehensive Financial Report of the City of Waterloo, Iowa (City) for the year ended June 30, 2021 in accordance with the provisions of Chapter 11 of the Code of Iowa. This report is published to provide the City Council and citizens detailed information concerning the financial condition of the City. It has also been audited by an independent certified public accounting firm in accordance with generally accepted auditing standards and the federal single audit act requirements, including the provisions of Title 2 of the U.S. Code of Federal Regulations (CFR) Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). RSM US LLP issued an unmodified ("clean") opinion on the financial statements for the year ended June 30, 2021.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

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

THE CITY'S BACKGROUND AND SERVICES

Waterloo is the 8th largest and historically one of the most diverse cities in the state of Iowa with a population of 67,314, according to the 2020 U.S. Census. The City was incorporated in 1868 and is the county seat of Black Hawk County. Waterloo and the neighboring City of Cedar Falls are the primary urban centers in the area, serving as a retail and healthcare hub for the region. The City is empowered to levy a property tax on real property located within its boundaries. The City operates under a Mayor – Council form of government, with the mayor as the elected chief executive. The City Council is comprised of seven members, five of whom are elected from separate wards and two who are elected at-large. The Mayor is elected to two-year terms, and the City Council members are elected to four-year staggered terms.

The City of Waterloo provides a full range of municipal services to its citizens and is organized into a number of operating departments, the activities of which are directed by the Mayor. The public services provided by the employees of the City include police and fire protection, building inspections and animal control, a regional airport, construction and maintenance of highways, streets and other infrastructure, and recreational and cultural and arts services. The City also provides solid waste collection and wastewater treatment services. Other human services are provided through the community development, housing and human rights departments. The central garage provides vehicle maintenance services, and the human resources, management information systems, city attorney, city clerk and finance departments perform various administrative functions.

Funds, agencies, boards, commissions, trusts and authorities involved in the provision of municipal services must be included in the City's financial reporting as component units if the City is financially accountable. Although the Waterloo Water Works and the Waterloo Convention & Visitors Bureau, Inc. are operated as independent entities, they meet the requirements to be considered component units of the City and these entities are included in this report. The Waterloo Community School District and the Metropolitan Transit Authority do not meet the established criteria for component entities of the City and are not included in this report.

ECONOMIC OUTLOOK

The economy of Waterloo and the Cedar Valley area is seeing continued commercial and industrial activity even amid the COVID-19 pandemic. The largest employer in the City is Deere & Company through its Waterloo Works Drivetrain Operations, Engine Works, Foundry, Product Engineering and Assembly facilities. Other major employers include Tyson Foods, University of Northern Iowa, Mercy One, Unity Point Health, Hy-Vee and The VGM Group.

The area's regional economic development corporation, GROW Cedar Valley, works with the city to help create development in Waterloo as well as the entire metropolitan area. Total building permit valuation for Waterloo was over $100 million for the eighth straight year, reaching $141.1 million for the fiscal year ended June 30, 2021. This marked the fourth best construction year in history, and the City has averaged $148.0 million during the past 3 years in permit activity. New housing starts were at 65 new units. Waterloo is a regional retail center for Black Hawk and surrounding counties. Retail sales were $1,249.2 million in fiscal 2021, an increase of $256.0 million from the prior year. Waterloo's population declined in the official 2020 census, although the City believes it has remained relatively stable during the past decade.

The overall city tax base has reflected an average annual growth of approximately 1.4% during the last five years. The City has developed a more diverse employment base in recent years, although Deere & Company continues to play a major role in the local economy. Deere (a Fortune 100 company) remains the city's largest employer and also its largest taxpayer. The company has invested over $1.0 billion in its Waterloo facilities since 2010, including the Westfield advanced manufacturing facility and the Waterloo Foundry, the largest electric foundry in the state. The City's unemployment level as of September 30, 2021 was 3.8% compared to the state level of 2.9% and the federal level of 4.8%.

Downtown/Cedar Valley Riverfront Renaissance

The Riverfront Renaissance project utilized state "Vision Iowa" funds, as well as private funds, local funds, and partnerships with other businesses to create three new major developments to revitalize the downtown area along the Cedar River:

- The RiverWalk Loop – a walking and recreational trail system along the banks of Cedar River from 1st Street to 18th Street in Downtown Waterloo.
- The Cedar River Dam improvements – an inflatable bladder dam system that improved recreational water depth upstream of the dam at 4th Street.
- The Riverfront Amphitheater – this space has become a popular destination for many activities, and is bringing more residents and visitors to downtown Waterloo and the riverfront.

Downtown/Cedar Valley SportsPlex

The Cedar Valley SportsPlex is a 125,000 square-foot recreational facility with indoor soccer fields, gyms, a leisure pool and slide, fitness facility, running track and multi-purpose activity spaces. The facility opened in 2014 and now has approximately 5,000 members.

Downtown/Cedar Valley TechWorks Campus

At the other end of the Riverwalk Loop, the $52 million Cedar Valley TechWorks Campus Project has transformed two former Deere and Co. 6-story industrial buildings into a Marriott Hotel, Deere Training center (Tech Two building) and a multi-tenant green technology and advanced manufacturing innovation center (Tech One building). This was the first project approved under the Iowa Reinvestment District (IRD) program.

Lincoln Savings Bank has recently renovated a 50-year old former Deere factory at a total project investment of $18.3 million. LSB currently occupies two of the top three floors of the Tech One building to house their financial technology operation, which is projected to add over 300 new employees into the Downtown Waterloo area.

The IRD development will also include the creation of a Marina along the Cedar River. This will be part of a water trail designation in Black Hawk County in partnership with the City of Cedar Falls. In excess of $500,000 in federal enhancement funds have been programmed for this project. Construction of a trail along the river and docks for kayaks and other boats is expected to begin in the spring of 2022. The City is also platting additional lots for commercial development in the area.

Downtown/Other Developments

Other developments in the downtown area include the $15 million Grand Crossing development. Phases I and II are complete with 108 condominium units and first floor retail and commercial space. The $8 million urban campus developed by Hawkeye Community College is bringing additional educational and student services populations downtown.

The $2.5 million renovation of the historic Friedl Bakery building is nearing completion. The Art Bloc, a seven-story 72 unit residential tower on the riverfront near the RiverLoop Amphitheater, is now leasing space to tenants.

Makenda LLC has completed a $10 million interior and exterior renovation of the former Ramada Hotel in Downtown Waterloo, which has re-opened as a dual-branded Best Western Plus and Executive Residency Hotel. The City has hired Global Spectrum, L.P. to manage the Waterloo Convention Center, located directly across the street from this hotel. The Convention Center is currently undergoing a $10 million renovation, including interior renovations on both floors with new equipment, signage, and an addition at the main entrance.

Lincoln Park, a popular downtown destination, was recently improved with a $1 million facelift including improved infrastructure, new seating, lighting and walkways.

North Crossing

North Crossing, the former Logan Plaza Shopping Center in the northern part of the City, was acquired by a developer and completely demolished, with plans to replace it with several new medical and retail buildings. All five phases of the project are now complete with over $10 million in new taxable value. The project includes multiple medical buildings, a new Burger King restaurant, Kwik Star convenience store and strip mall renovations. Over 40 acres of land are available for additional development in this area. The public-private partnership for the redevelopment has been created from:

- The $30 million Highway 63 redevelopment project which created green space, aesthetics, recreational trails, and economic opportunity along the corridor, as well as improving traffic movements with turning lanes
- The continued investment by Unity Point Health (formerly Allen Hospital) with over $40 million in improvements and expansions to the hospital campus, and over $8 million in the Nursing College campus.
- The new Carver Academy middle school built on the former Logan School site, offering a more aesthetically pleasing campus setup for students with a greenhouse, and partnerships with other entities.

An additional $10 million investment is planned for the northeast portion of the medical-retail campus, including a new senior center in partnership with Unity Point, multi-family residential housing units, and a day care center.

Midport

- The City completed the construction of the majority of the infrastructure needed to open over 400 acres for commercial and industrial development in the Waterloo Air & Rail Park (WARP) located near the Waterloo Regional Airport. The City received a State of Iowa RISE award for construction of WARP Drive, which serves 38 acres of land and is now complete. The City has received a second RISE award for the construction of Hyper Drive to serve an additional 32 acres, including the entrance to serve the new $8 million CPM manufacturing plant.
- A number of developers have plans for smaller infill construction projects in the Airport area, comprising 12 lots with a projected $6 million investment.
- There has been over $3.0 million in private investment in new hangars at the Waterloo Regional Airport.

Other New Development Projects

Construction continues on the Lost Worlds Theme Park, a $100 million investment by the Bertch family to create a new theme park near Lost Island Waterpark on the city's southeast side. Groundbreaking began in 2019 and the theme park is scheduled to open in the summer of 2022. The City has received a State of Iowa RISE award for the construction of Shaulis Road directly in front of the Theme Park. Reconstruction of Shaulis Road is currently in progress.

The former Greyhound Park has been demolished, creating new development land near the major intersection of U.S. Highways 20 and 63. A Love's Travel Center and a new Casey's convenience store are now open. Warren Transport has announced an $8.6 million project for a new headquarters and vehicle maintenance facility. Cedar Valley Crossing has built roadways and platted lots for a new 10-lot industrial park, with 3 projects planned for 2022. Additional developments are planned for the area around the intersection of Highway 63 and West Ridgeway Avenue.

Crystal Distribution is currently constructing a new $16.5 million cold storage facility in the former Rath Packing plant area. This brownfield redevelopment will create an additional 23 acres in lots for continued infill projects.

Con-trol has completed their new $12 million cross-docking facility in the Northeast Industrial Park. The City has received a State of Iowa RISE award for the reconstruction of a portion of Newell Street to facilitate the Con-trol project.

The Boys & Girls Club has finished construction of a $5.0 million Teen Center in the Walnut Historic Neighborhood near downtown. Within this neighborhood, All-In Grocers has started construction on a $2.0 million grocery store and there has been $2.8 million of residential construction and rehabilitation work completed.

The San Marnan corridor continues to see new development, including the $1.5 million Cedar Valley Hospice office, a $1.6 million addition by Locke Funeral Home, and a new $1.1 million facility for Club Car Wash.

The City is also working on several projects in the University corridor, including the $9.6 million Greenhill apartment project, the $3.4 million Maple Lanes renovation, $2.9 million in renovations completed by Digestive Healthcare, and a new $2.8 million facility for Tommy Car Wash.

Street Improvements

The one-cent local option tax was approved in 2013 for another ten years, to be used for street repairs and improvements. Other major construction initiatives that are primarily funded with grants include the reconstruction of Highway 63 through the northern part of the city, which was completed in 2020, with pedestrian enhancements expected to be complete in 2022.The reconstruction of University Avenue from Midway Dr. to U.S. Highway 63 is substantially complete, and opened to the public in October 2021.

The City has been awarded $12.5 million in federal competitive bridge funds and a $1.7 million State of Iowa RISE grant to assist with the reconstruction of the Park Avenue and 11th St. bridges in the downtown area. Construction of the bridge project is slated to begin in the spring of 2022.

Design is underway for the La Porte Road corridor to improve streets and bike trails near the new Lost Worlds Theme Park and the Crossroads Shopping Center area. The La Porte Road segments include over $5 million in federal roadway funding, and the City was awarded a $.34 million RISE grant for improvements to the adjoining Shaulis Road area for additional improvements to turning lanes, flood control, and intersection improvements to accommodate anticipated theme park traffic.

Recreational Facilities

The City is also continuing to develop its extensive system of bike trails, which are being connected to countywide and regional trail networks, creating a system of more than 117 miles of trails. The Riverwalk Loop trail in downtown Waterloo has been completed and a new trail has been constructed along the newly constructed Shaulis Road connection from Highway 63 to the Isle of Capri Boulevard. This trail system connects directly into the American Discovery Trail. Major trail facilities have been added as part of the University Avenue reconstruction project, including a new 10 ft. wide concrete recreational trail from the West Waterloo city limits to U.S. Highway 63. A new trailhead, parking lot, and trail underpass has been constructed at the University Avenue and Highway 63 intersection. A recreational area for all-terrain vehicle trails has also been developed in the Riverview neighborhood. The City has received a grant for the construction of the Shaulis Road Recreational Trail in the southeast part of the City, which will be completed in 2022.

Phase 1 of the Greenbelt Lake Improvements Project has been completed with a REAP grant for a $200,000 investment in a new accessible fishing pier with several shoreline fishing points and a large pollinator planting.

Master Plans are currently underway for Waterloo's aquatic facilities and for Gates Park.

AWARDS

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Waterloo, Iowa for its Annual Comprehensive Financial Report (ACFR) for fiscal year 2020. This is the seventeenth year that the City received this award, which is a prestigious national award, recognizing conformance with the highest standards for the preparation of state and local government financial reports.

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

A Certificate of Achievement is valid for a period of one year only. Management believes that the current report continues to meet the Certificate of Achievement program requirements and we are submitting it to GFOA to determine its eligibility for another certificate.

FINANCIAL MANAGEMENT INFORMATION

Budgetary Controls - The City's management staff is responsible and is actively involved in the financial planning and management of the City's daily operations and long-range strategic planning. The objective of budgetary controls is to ensure compliance with the annual budget approved by the City Council, as well as budget control procedures mandated by the State of Iowa.

Management control policies adopted by the City Council require that departmental and activity budgets comply with departmental appropriations. Amendments exceeding de minimus guidelines require the specific approval of the City Council Finance Committee. These policies also require certain non-routine expenditures exceeding $2,500 to be pre-authorized by the City Council Finance Committee.

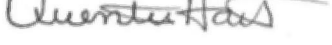
Long-term financial and capital improvement planning are crucial strategic functions of the City. The City's management staff, coordinated by the Planning Department, prepares and presents the five-year Capital Improvement Program (CIP) to the Mayor and City Council for their review and approval annually. The CIP outlines the City's planned schedule of capital project construction over the next five-year cycle. The CIP provides an analysis of the financial funding impact and capital debt impact of the planned construction project program.

The City met the minimum fund balance requirement for the General Fund and adhered to all other financial policies approved by the City Council.

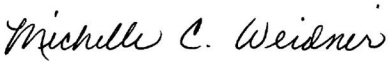
ACKNOWLEDGMENTS

This report could not have been completed without the dedicated service of the entire Finance department and other City staff in addition to the RSM US LLP audit team. We want to thank all of the City departments for their assistance in providing data necessary for this report.
Special thanks go to Emily Graham, Brent Bohlen and Kimberly Bahr in the Finance Department and also the City Clerk staff. Each of you has our appreciation and respect for your contributions to this report. We also want to thank the members of the City Council for their support of our efforts to conduct the financial operations of the City in a responsible and progressive manner.

Sincerely,



Quentin M. Hart
Mayor



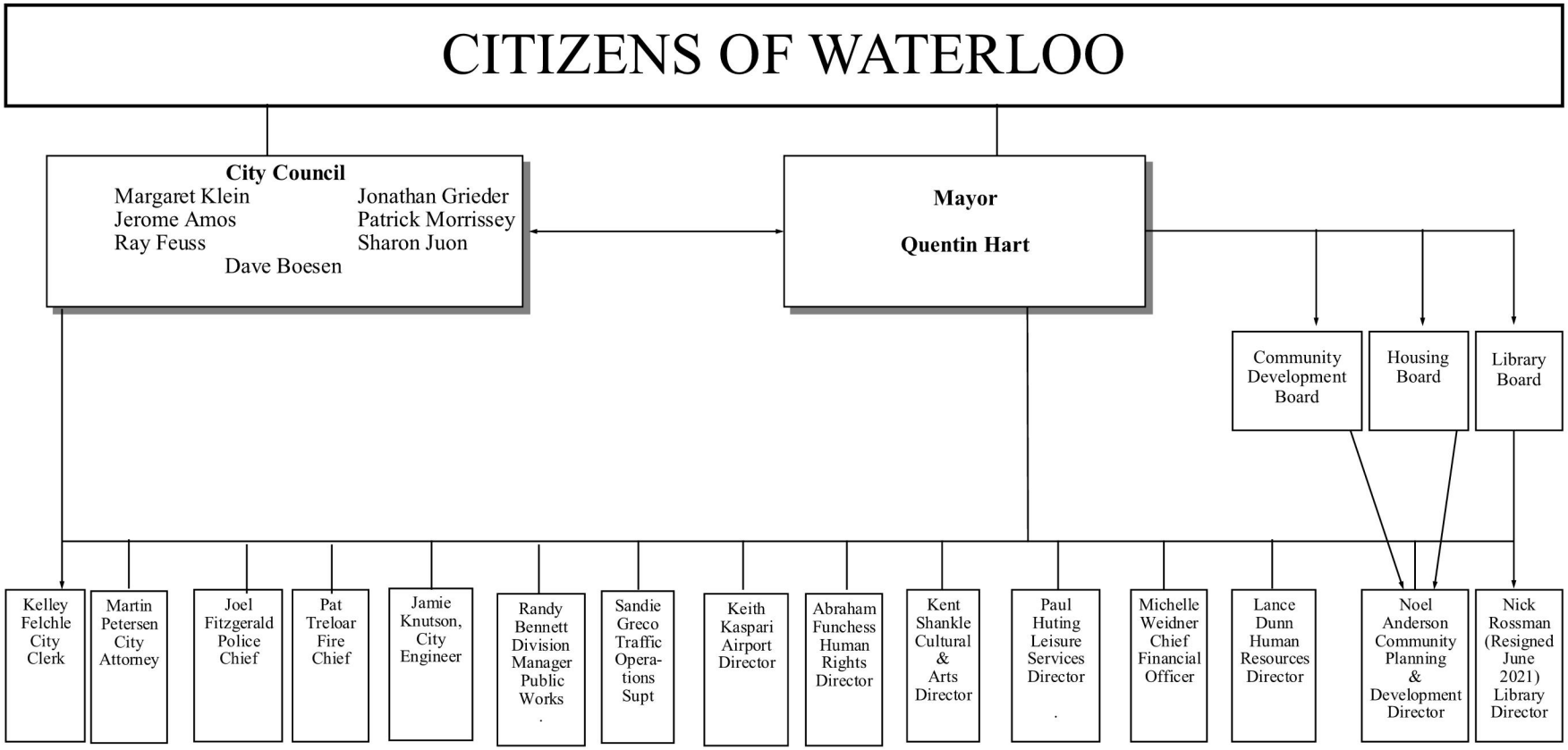
Michelle C. Weidner, CPA
Chief Financial Officer

City of Waterloo, Iowa

Officials
As of June 30, 2021

Name	Title	Term Expires
	Elected	
Quentin Hart	Mayor	January 2022
Margaret Klein	Council Member - 1st Ward	January 2022
Jonathan Grieder	Council Member - 2nd Ward	January 2024
Patrick Morrissey	Council Member - 3rd Ward	January 2022
Jerome Amos	Council Member - 4th Ward	January 2024
Ray Feuss	Council Member - 5th Ward	January 2022
Sharon Juon	Council Member - At-Large	January 2022
Dave Boesen	Council Member - At-Large	January 2024
	Appointed	
Michelle Weidner, CPA	Chief Financial Officer	Indefinite
Kelley Felchle, CMC	City Clerk	Indefinite
Jamie Knutson, PE	City Engineer	Indefinite
Martin Petersen	City Attorney	Indefinite
Joel Fitzgerald, Sr., Phd.	Chief of Waterloo Police Department	Indefinite
Pat Treloar	Chief of Fire Services	Indefinite

CITY OF WATERLOO, IOWA — ORGANIZATIONAL STRUCTURE



Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Waterloo
Iowa

For its Annual Comprehensive
Financial Report
For the Fiscal Year Ended

June 30, 2020

Christopher P. Morrill

Executive Director/CEO

RSM US LLP

Independent Auditor's Report

Honorable Mayor and
Members of the City Council
City of Waterloo, Iowa

Report on the Financial Statements
We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Waterloo, Iowa (the City) as of and for the year ended June 30, 2021, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements
Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility
Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the discretely presented component units, Waterloo Water Works and Waterloo Convention & Visitors Bureau, Inc., which collectively represent 100% of the assets, net position and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose reports have been furnished to us, and our opinion, insofar as it relates to the amounts included for the discretely presented component units, is based solely upon the reports of the other auditors.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. The financial statements of Waterloo Convention & Visitors Bureau, Inc. were not audited in accordance with *Government Auditing Standards*.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions
In our opinion, based on our audit and the reports of other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Waterloo, Iowa as of June 30, 2021, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

RSM US LLP is the U.S. member firm of RSM International, a global network of independent audit, tax, and consulting firms. Visit rsmus.com/aboutus for more information regarding RSM US LLP and RSM International.

Other Matters

Required Supplementary Information
Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis, the schedule of changes in the City's total OPEB liability and related ratios, the schedule of the City's proportionate share of the net pension liability and schedule of contributions for the Iowa Public Employees' Retirement System, the schedule of the City's proportionate share of the net pension liability and schedule of City contributions for the Municipal Fire and Police Retirement System of Iowa, budgetary comparison schedule, and the Schedule of Contributions for Waterloo Water Works Pension Plan and Schedule of changes in net pension liability and related ratios for the Waterloo Water Works Pension Plan, as listed in the table of contents, be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. We and other auditors have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Other Information
Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The accompanying combining individual and nonmajor fund financial statements and other schedules and statements, listed in the table of contents as supplementary information, are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America by us. In our opinion, based on our audit and the procedures performed as described above, the information is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The accompanying introductory and statistical sections are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has not been subjected to the auditing procedures applied in the audits of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by *Government Auditing Standards*
In accordance with *Government Auditing Standards*, we have also issued our report dated March 16, 2022 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

RSM US LLP

Davenport, Iowa
March 16, 2022

As management of the City of Waterloo, we offer readers of the City of Waterloo's financial statements this narrative overview and analysis of the financial activities of the City of Waterloo for the fiscal year ended June 30, 2021. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found at pages iii–ix of this report.

Financial Highlights

- The assets and deferred outflows of resources of the City of Waterloo exceeded its liabilities and deferred inflows of resources at the close of the most recent fiscal year by $458,003,292 (net position). Of this amount, the City's unrestricted net position ($31,533,724) is negative, due to recording the City's share of postemployment benefit liabilities and pension liabilities.
- The City's total net position increased by $18,908,854 compared to the 2020 ending net position of $439,094,438.
- As of the close of this current fiscal year, the City of Waterloo's governmental funds reported combined ending fund balances of $83,476,483, a decrease of $6,157,900 in comparison with the prior year. Approximately 6,9% of this total amount, $5,780,395, is available for spending at the City's discretion (unassigned fund balance), although some funds are legally limited for specified purposes.
- At the end of the current fiscal year, unassigned fund balance for the General Fund was $12,736,746, or 20.8% of total General Fund expenditures.
- The City of Waterloo's total long-term liabilities increased by $27,045,417 or 14.4% during the current fiscal year, due to increased general obligation bonds and state revolving fund capital loans issued for construction projects and the issuance of a capital lease for police equipment.

Overview of the Financial Statements

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

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

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

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

Both of the government-wide financial statements distinguish functions of the City of Waterloo that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Waterloo include public safety, public works, health and social services, culture and recreation, community and economic development and general government. In addition, the convention bureau provides marketing services for tourism operated as a separate discretely presented component unit of the City. The business-type activities of the City of Waterloo include the sanitary sewer system and the solid waste system. The water utility is operated as a separate discretely presented component unit of the City. For detailed information about the Waterloo Convention & Visitors Bureau, Inc. or the Waterloo Water Works, please see their separate audited financial statements.

The government-wide financial statements include only the City of Waterloo itself (known as the primary government) and its discretely presented component units, the Waterloo Water Works and Waterloo Convention and Visitors Bureau, Inc. The Waterloo Community School District and the Metropolitan Transit Authority provide services to the citizens of Waterloo but do not meet established criteria as component units of the City and thus are not included in this report.

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

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

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

The City of Waterloo maintains 18 individual governmental funds. Information is presented separately in the governmental fund balance sheet and in the governmental fund statement of revenues, expenditures and changes in fund balances for the General Fund, Trust and Agency Fund, Tax Increment Financing Fund, and Road Use Tax Fund, all of which are considered to be major funds. Data from the other 14 governmental funds are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of combining statements elsewhere in this report.

Proprietary funds. The City of Waterloo maintains two proprietary funds, which are used to report the same functions presented as business-type activities in the government-wide financial statements. Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the sanitary sewer fund and the sanitation fund. The sanitary sewer fund is considered to be a major fund of the City of Waterloo.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the City of Waterloo's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds. The City has one type of fiduciary fund, a custodial fund.

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

Other information. The City's budgetary comparison schedule and the other postemployment benefit plan schedule of funding progress are presented as required supplementary information immediately following the notes to the financial statements. The combining statements referred to earlier in connection with nonmajor governmental funds are presented immediately following the required supplementary information.

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Waterloo, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $458,003,292 at the close of the fiscal year ended June 30, 2021.

By far the largest portion of the City of Waterloo's net position (98%) reflects its investment in capital assets (e.g., land, buildings and improvements, infrastructure and vehicles and equipment), less any related debt used to acquire those assets that is still outstanding. The City of Waterloo uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Waterloo's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

Statement of Net Position

A condensed version of the Statement of Net Position as of June 30, 2021 and 2020 follows:

	City of Waterloo's Net Position					
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Assets						
Current and other assets	**$ 168,931,889**	$ 155,294,742	**$ 25,312,452**	$ 22,615,485	**$ 194,244,341**	$ 177,910,227
Capital assets	**428,326,093**	396,727,431	**121,928,678**	103,850,948	**550,254,771**	500,578,379
Total assets	**597,257,982**	552,022,173	**147,241,130**	126,466,433	**744,499,112**	678,488,606
Deferred outflows of resources	**18,333,071**	14,460,706	**1,068,660**	1,057,253	**19,401,731**	15,517,959
Liabilities						
Current liabilities	**41,465,540**	23,067,451	**7,620,284**	4,954,394	**49,085,824**	28,021,845
Long-term liabilities	**169,564,952**	153,341,347	**33,309,943**	20,625,573	**202,874,895**	173,966,920
Total liabilities	**211,030,492**	176,408,798	**40,930,227**	25,579,967	**251,960,719**	201,988,765
Deferred inflows of resources	**53,753,975**	52,427,932	**182,857**	495,430	**53,936,832**	52,923,362
Net position						
Net investment in capital assets	**357,396,168**	338,162,674	**92,076,756**	87,857,186	**449,472,924**	426,019,860
Restricted	**39,925,625**	44,923,907	**138,467**	19,491	**40,064,092**	44,943,398
Unrestricted	**(46,515,207)**	(45,440,432)	**14,981,483**	13,571,612	**(31,533,724)**	(31,868,820)
Total net position	**$ 350,806,586**	$ 337,646,149	**$ 107,196,706**	$ 101,448,289	**$ 458,003,292**	$ 439,094,438

$40,064,092 of the City of Waterloo's net position (8.7%) represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net position ($31,533,724) is a negative position, due to the net pension liabilities for the city's share of liabilities in the IPERS and MFPRSI pension plans and the city's liability for other postemployment health care benefits.

The separate governmental activities had positive balances in the net investment in capital assets and fund balances restricted for specific purposes. Business-type activities also reported positive balances in all categories. The same situation held true for the prior fiscal year.

The City's total net position increased compared to the 2020 ending net position. Governmental-type activities' net position increased by $13,160,437, from the 2020 net position of $337,646,149. This increase was largely related to capital invested in City infrastructure projects. See page 26 for a reconciliation of this increase. The total business-type activities' net position increased by $5,748,417 from the 2020 net position of $101,448,289, due to capital invested in City infrastructure projects and debt retirement payments.

Statement of Activities

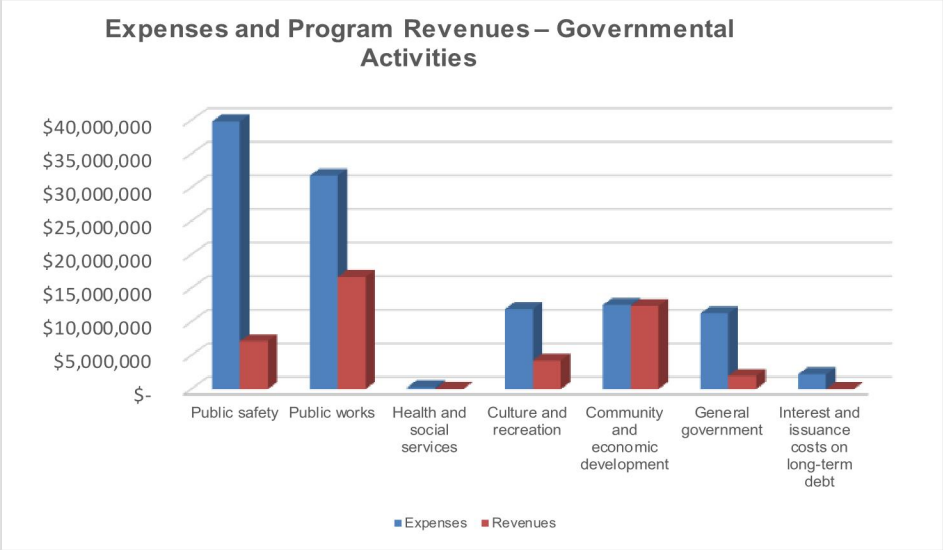
A condensed version of the Statement of Activities as of June 30, 2021 and 2020 follows:

City of Waterloo's Changes in Net Position

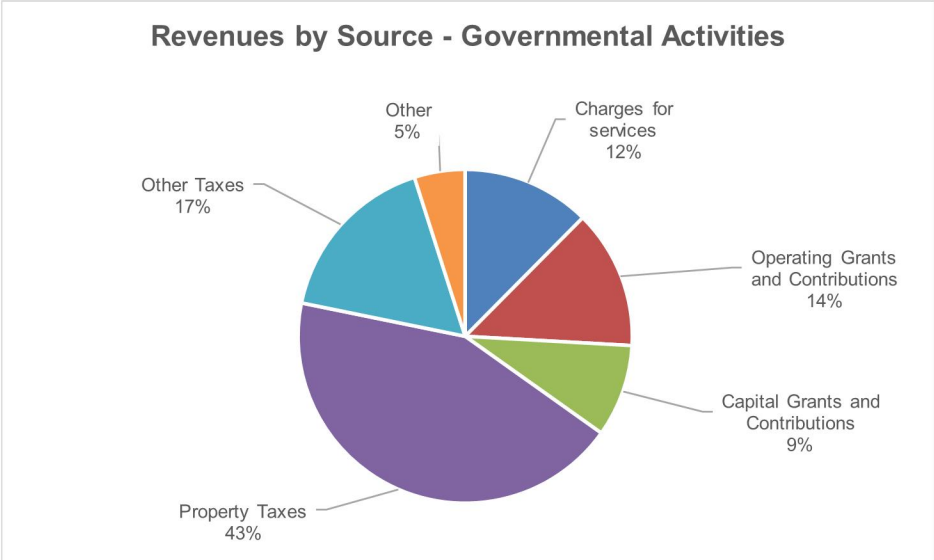
	Governmental Activities		Business-Type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Revenues:						
Program revenues:						
Charges for services	**$ 15,151,064**	$ 13,938,071	**$ 22,632,728**	$ 21,702,047	**$ 37,783,792**	$ 35,640,118
Operating grants and contributions	**16,409,982**	12,158,925	**274,551**	275,862	**16,684,533**	12,434,787
Capital grants and contributions	**10,923,191**	7,151,415	**204,889**	356,837	**11,128,080**	7,508,252
General revenues:						
Property taxes	**52,877,346**	49,332,480	**-**	-	**52,877,346**	49,332,480
Other taxes	**20,577,471**	19,039,780	**-**	-	**20,577,471**	19,039,780
Other	**5,995,168**	6,433,598	**18,999**	245,204	**6,014,167**	6,678,802
Total revenues	**121,934,222**	108,054,269	**23,131,167**	22,579,950	**145,065,389**	130,634,219
Expenses:						
Public safety	**39,844,040**	38,539,492	**-**	-	**39,844,040**	38,539,492
Public works	**31,393,797**	27,453,883	**-**	-	**31,393,797**	27,453,883
Health and social services	**281,594**	265,757	**-**	-	**281,594**	265,757
Culture and recreation	**11,878,940**	11,297,723	**-**	-	**11,878,940**	11,297,723
Community and economic development	**12,518,489**	11,778,352	**-**	-	**12,518,489**	11,778,352
General government	**10,644,609**	9,792,001	**-**	-	**10,644,609**	9,792,001
Interest on long-term debt	**2,212,316**	2,413,402	**-**	-	**2,212,316**	2,413,402
Sanitary sewer	**-**	-	**12,110,438**	12,287,197	**12,110,438**	12,287,197
Sanitation	**-**	-	**5,272,312**	4,963,445	**5,272,312**	4,963,445
Total expenses	**108,773,785**	101,540,610	**17,382,750**	17,250,642	**126,156,535**	118,791,252
Increase in net position before transfers	**13,160,437**	6,513,659	**5,748,417**	5,329,308	**18,908,854**	11,842,967
Transfers	**-**	-	**-**	-	**-**	-
Change in net position	**13,160,437**	6,513,659	**5,748,417**	5,329,308	**18,908,854**	11,842,967
Net position, beginning	**337,646,149**	331,132,490	**101,448,289**	96,118,981	**439,094,438**	427,251,471
Net position, ending	**$ 350,806,586**	$ 337,646,149	**$ 107,196,706**	$ 101,448,289	**$ 458,003,292**	$ 439,094,438

Total governmental activities' revenue for the current fiscal year was $121,934,222. The largest single revenue source for the City was property taxes of $52,877,346. Property taxes increased by $3,544,866 (7.2%) during the year. This increase is a result of a combination of factors, including an increase in the assessed value of property of 2.27%, a reduction of 0.08% in the taxable value of property and an increase of 5.08% in the levy rate.

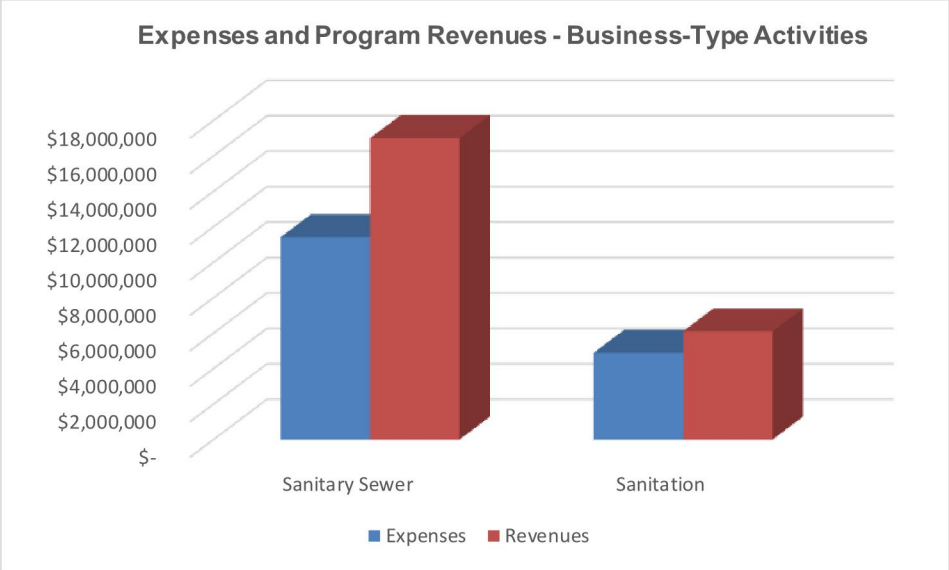
Certain revenues are generated that are specific to governmental program activities. These totaled $42,484,237 during the fiscal year ended June 30, 2021. The graph below illustrates the comparison between the expenses by governmental activity type and the revenues generated that are specific to those activities.



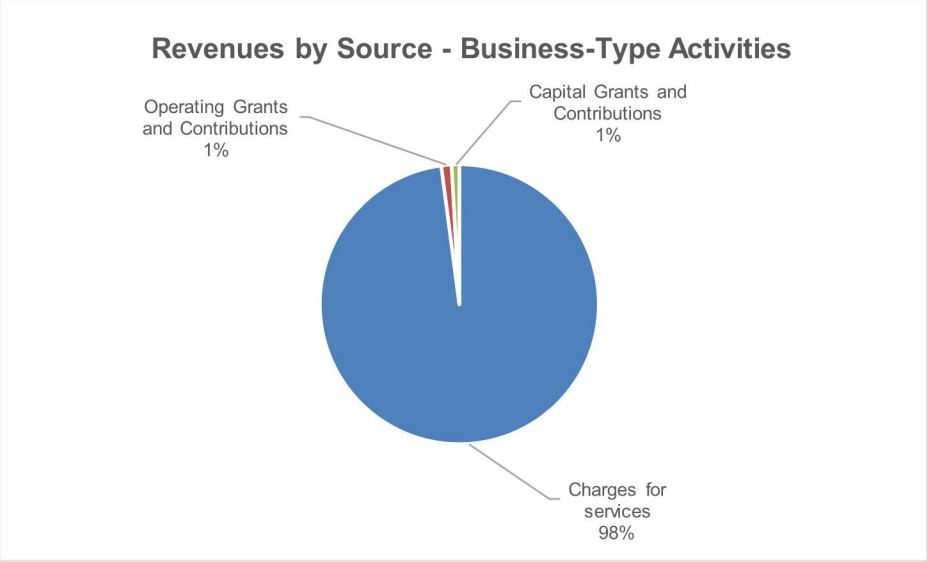
The graph below shows the percentage of the total governmental revenues allocated by each revenue type.



Total business-type activities' revenue for the fiscal year was $23,131,167. $23,112,168 of this revenue was generated for specific business-type activity expenses. The graph below shows a comparison between the business-type activity expenses and program revenues.



The graph below shows the breakdown of revenues by source for the business-type activities.



Business-type activities. Business-type activities increased the City of Waterloo's net position by $5,748,417 from the 2020 net position of $101,448,289, accounting for 30.4% of the increase in the City's net position.

Financial Analysis of the Government's Funds

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

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

As of the end of the current fiscal year, the City of Waterloo's governmental funds reported combined ending fund balances of $83,476,483, a decrease of $6,157,900 in comparison with the prior year. Fund balance in the amount of $77,696,088 is not available for new spending because it represents amounts previously paid for items that were not exhausted at year-end (nonspendable) or has already been restricted, committed or assigned to be used for a variety of purposes. Approximately 6.9% of total fund balance or $5,780,395, constitutes unassigned fund balance.

The General Fund is the chief operating fund of the City of Waterloo. At the end of the current fiscal year, unassigned fund balance of the General Fund was $12,736,746, while total fund balance was $26,534,227. As a measure of the General Fund's liquidity, it may be useful to compare both unassigned fund balance and total fund balance to total fund expenditures. Unassigned fund balance represents 20.8% of total General Fund expenditures, while total fund balance represents 43.3% of that same amount.

Net general fund operations resulted in an increase in total general fund balance of $3,010,287, and an increase in unassigned fund balance of $1,548,699 for the year.

Federal funds received for COVID-19 response through the State of Iowa were used for public safety salaries of approximately $1,600,000.

A significant source of increased revenue was again due to a program implemented by the state that the City participated in that resulted in increased ambulance fee revenue during the year. This resulted in a substantial increase in revenue, net of related expense, for the year in the amount of $1,300,000.

Other than the ambulance program, several consequences of the pandemic affected city revenue. Building inspection fees were $255,000 less than budgeted, reflecting supply chain delays.

The COVID-19 pandemic resulted is reduced attendance and participation in many cultural and recreational programs. The city reduced part-time staffing and delayed filling selected full-time positions as programming was curtailed in many areas and worked to match spending to anticipated revenues. Positions that were vacant for portions of the year also contributed to general fund performance being better than expected.

One bright spot in the pandemic was that golf rounds increased. Golf revenue was $222,000 more than budgeted. However, Young Arena, which serves as the home to the Black Hawks ice hockey team, had reduced revenue, partly due to pandemic-required attendance restrictions. Revenue was less than budget by $358,000 or 50%.

The city's airport revenue was negatively affected by the pandemic. However, FAA COVID-19 assistance was substituted to support airport operations.

The City took over operations of the Convention Center in January 2020. The City elected to begin major renovations while events were being delayed or cancelled due to the pandemic to hopefully allow better future performance. As a result, Convention Center operations incurred a loss of $505,000.

Due to the city's payroll schedule, there will be an additional 27th pay period during the fiscal year ending June 30, 2023. The city set aside a portion of the increase in general fund revenue over expenses to cover this payroll so that property taxes will not need to be increased for that expense.

These items all contributed to the increase in unassigned fund balance of $1,548,699 and the overall increase of $3,010,287.

Trust and Agency Fund – The net increase in fund balance of $279,188 during the current year is due primarily to property taxes collected for prior years.

TIF Fund - The total fund balance of $5,127,534 is restricted for the payment of debt service related to tax increment financing district projects. The net increase in fund balance during the current year was $2,598,888 and is the result of timing differences between revenue collections and the payment of TIF obligations.

Road Use Tax Fund – The net decrease in fund balance in the road use tax fund of $6,788,960 is due primarily to the use of transfer of jurisdiction funds received in prior years from the State of Iowa for University Avenue that were spent on construction during the current year.

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

Total net position of the sanitary sewer fund at the end of the year was $102,118,285, an increase of $4,905,460 from the 2020 net position of $97,212,825. This increase was due primarily to investments in the construction of mandated sewer infrastructure projects.

Other factors concerning the finances of the sanitary sewer fund have already been addressed in the discussion of the City of Waterloo's business-type activities.

Budgetary Highlights

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

Formal and legal budgetary control is based upon ten major classes of disbursements known as functions, not by fund or fund type. These ten functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, business-type and non-program. Function disbursements required to be budgeted include disbursements for the general fund, special revenue funds, debt service fund, capital projects funds and permanent funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not at the fund or fund type level. These budget amendments are reflected in the final budgeted amounts.

Differences between the original budget and the final amended budget for the City of Waterloo are summarized below.

The total original expenditure budget of $219,146,662, including transfers out, was increased to $259,208,590 (an increase of $40,061,928).

- In the Public Safety program category, expenses and related revenue for various law enforcement grants and non-property tax funded projects were increased ($1.7 million).
- In the Public Works category, the use of Road Use Tax fund balance was added to fund the anticipated increase in expenses for the University Avenue reconstruction, the use of Local Option Tax fund balance was added to fund the anticipated increase in expenses for street reconstruction, ($9.5 million).
- The Culture & Recreation program category was increased to reflect a number of additional grants and donations received by the Cultural and Arts department, the Library and Leisure Services. Revenue and expenses were increased for the Sportsplex to more closely match operations and the use of unassigned fund balance was increased for Young Arena operations ($.2 million).
- Additional federal revenue and expense expected to be completed using Block Grant and Housing funds were added to the Community and Economic Development category ($4.5 million).
- Amendments reflecting the use of restricted health insurance reserves and insurance refunds to fund additional claims were made in the General Government category ($.6 million).
- Expenses were added relating to refunding several bond issues to achieve reduced interest expense ($9.6 million).
- In the Capital Projects program, additional expenses relating to grant revenue awarded during the year that was not originally budgeted were added. Several construction project budgets were adjusted to more accurately reflect the work expected to be completed by June 30, 2021 ($6 million).
- In the Business Type/Enterprises activity, which accounts for the activities of the sewer and garbage funds, line item adjustments were made to more accurately reflect the amount that will be spent for capital improvement projects and operations by June 30, 2021 ($1.9 million).
- Transfers Out were increased to reflect the portion of the refunded bond issues paid by the Sewer Fund ($6 million).

The total original revenue budget, including other financing sources of $202,270,919 was increased to $230,153,230 (an increase of $27,882,311).

- State and federal grant revenue was increased to reflect additional grants awarded after the original budget certification for a variety of programs, including community development block grants, public safety projects, airport and traffic improvements, and storm water lift stations ($8.1 million).
- Other city tax revenue was increased to reflect an increase in local option sales tax revenue estimate ($2.1 million).
- Amendments were made to various charges for services to reflect higher revenues than originally anticipated with the certified budget ($1.2 million).
- Miscellaneous revenue was increased to reflect additional donations received for various City projects, insurance and other refunds received that exceeded original budget projections ($.4 million).
- Other financing sources were increased to reflect the issuance of refunding bond issues ($9.9 million).
- Transfers In were increased to reflect the portion of the refunded bond issues paid by the Sewer Fund ($6 million).

See pages 91 through 97 for the Budgetary Comparison Schedule - Budget and Actual (Modified Cash Basis) – All Governmental Funds and Proprietary Funds.

Capital Asset and Debt Administration

Capital Assets. The City of Waterloo's investment in capital assets for its governmental and business-type activities as of June 30, 2021, amounts to $550,254,771 (net of accumulated depreciation) as reflected in the following table. The total increase in the City of Waterloo's investment in capital assets for the current fiscal year was 9.9% (a 7.4% increase for governmental activities and a 14.9% increase for business-type activities).

This investment in capital assets includes land, buildings and improvements, park facilities, vehicles and equipment, and roads, highways and bridges (also referred to as infrastructure assets) placed in service since July 1, 1980.

City of Waterloo's Capital Assets at Fiscal Year End (Net of Depreciation)

	Governmental Activities		Business-Type Activities		Total	
	2021	2020	**2021**	2020	**2021**	2020
Land	**$ 46,104,367**	$ 46,081,492	**$ 759,233**	$ 657,900	**$ 46,863,600**	$ 46,739,392
Land held for redevelopment	**18,227,365**	16,640,416	**-**	-	**18,227,365**	16,640,416
Buildings and improvements	**61,439,241**	63,108,990	**41,215,339**	42,628,505	**102,654,580**	105,737,495
Other improvements	**-**	-	**49,815,260**	47,909,270	**49,815,260**	47,909,270
Software	**25,779**	50,607	**-**	-	**25,779**	50,607
Infrastructure	**242,982,791**	245,310,129	**-**	-	**242,982,791**	245,310,129
Furniture, vehicles, machinery and equipment	**13,094,532**	9,531,033	**4,778,338**	4,918,931	**17,872,870**	14,449,964
Construction-in-progress	**46,452,018**	16,004,764	**25,360,508**	7,736,342	**71,812,526**	23,741,106
	$ 428,326,093	$ 396,727,431	**$ 121,928,678**	$ 103,850,948	**$ 550,254,771**	$ 500,578,379

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

- The City acquired properties for economic development ($1.8 million). Land held for redevelopment was transferred to private parties for redevelopment ($.2 million).
- New additions to buildings and improvements totaled $1.5 million, including the Riverside Skate Park project, Hope Martin park shelter reconstruction, W 5th Street parking ramp repairs and Truck Wash area improvements. Disposals included one runway at the airport that was taken out of service ($1.27 million).
- The City invested $4.6 million in new vehicles, equipment, computers and software for various city departments. The most significant of these included Police body cameras and in car recorders at $3.9 million, a fire engine pumper($.65 million) and a forestry lift truck ($.19 million).
- New investments in infrastructure assets totaled $8.3 million, including several street reconstruction projects, and the Exhibition Hall Ceiling Renovation at the Convention Center.
- The City invested $3.2 million in a number of sewer reconstruction projects during the year and $.9 million in new vehicles and equipment for the sewer and sanitation departments, including a garbage truck and a street sweeper.
- There were a number of projects under construction that are included in Construction-in-progress. $6.1 million was invested in renovations to the Convention Center. $32.6 million was invested in street flood control projects, including $10.2 million for University Avenue reconstruction, $3.5 million for new roads and $9.6 million for improvements to existing roads.
- The City invested $3.3 million in various sewer system projects, including $1.6 mil in reconstructed sewer lines, the completion of wing dike repairs ($.5 million), and treatment plant improvements in the business enterprise funds.

- There were several major construction projects underway for business-enterprise activities at year-end. Significant projects include $10 million that was invested in biosolids processing equipment and $3.3 million that was invested in the Dry Run Creek Sewer Interceptor. Numerous other sewer lines were reconstructed or lined ($2.1 million) as well as other treatment system improvements.

Additional information about the City of Waterloo's capital assets can be found in Note 6 of this report.

Long-term liabilities. At the end of the current fiscal year, the City of Waterloo had total bonded debt outstanding of $103.4 million. This entire amount is comprised of debt backed by the full faith and credit of the government. This was an increase of $3.1 million from the prior year, net of premiums and discounts. The additional debt was issued for a variety of capital improvements, including Convention Center renovations, Shaulis Road construction and the reconstruction of the Park Avenue and 11th Street bridges.

The long-term portion of the state revolving fund capital loans being issued for sewer improvements increased by $15.4 million during the year. Funds were borrowed for the construction of the biosolids treatment system improvements, new instrumentation controls and the construction of the Dry Run Creek Sewer interceptor, as well as for sewer pipe lining.

The amount of other loans, originally issued to purchase land in the City's industrial parks for economic development projects and to provide developer incentives, increased by $51 thousand. A new loan of $1.1 million was entered into for the Fusion Investments development, while debt retirement on outstanding loans totaled $1.05 million. The City has obligations to employees for benefit time not used at fiscal year-end. During the current fiscal year the balance due on these obligations increased by $28 thousand due to additional benefits accrued.

The City of Waterloo's total long-term liabilities increased by $31.0 million (19.7%) during the current fiscal year, due to the items discussed above and increases in estimated pension liabilities of $9.4 million.

The City of Waterloo maintains an Aa2 rating from Moody's Investor Services, Inc. for general obligation debt.

State statutes limit the amount of general obligation debt a governmental entity may issue to 5% of its total assessed valuation. The current debt limitation for the City of Waterloo is $202,158,094 which is significantly greater than the City of Waterloo's outstanding general obligation debt ($105,024,478) and other debt subject to debt limitation ($9,676,442). The total debt subject to this limitation is $114,700,920, resulting in available debt margin of $87,457,174.

Additional information about the City of Waterloo's long-term liabilities can be found in Note 9 of this report.

Economic Factors and Next Year's Budgets and Rates
Property taxes provide 43% of General Fund revenues. Over the past five years, citywide assessed valuations have risen an average of 2% annually, while property tax regulations imposed by the State of Iowa resulted in taxable values increasing by an average of 1.4% over that same time period. The fiscal 2022 budget reflects an increase in total property tax and utility excise tax revenue of 1.8%. As discussed elsewhere in this report, the City budgeted to use $750,000 in general fund reserves for general operations for the year ended June 30, 2021.

Personnel costs comprise a significant portion of City operating costs. Wage increases identified in contractual bargaining agreements range from 2% to 3% for fiscal year 2022. The employer contribution rate required for the Municipal Fire and Police Retirement System will increase by 3.44% to 26.18% of eligible compensation. Anticipated health care costs for the year ending June 30, 2022 are expected to increase at a rate of approximately 18%. The City had been using excess health insurance reserves to reduce the rates for past several years.

Federal and state mandates for clean water continue to result in additional costs both for sewer system users and property taxpayers. Significant construction and revolving fund loan borrowing are anticipated during the next fiscal year. Sanitary and storm water rates were increased effective July 1, 2021 to address these issues.

These factors were considered in preparing the City of Waterloo's budget for fiscal year 2022.

Requests for Information
This financial report is designed to provide a general overview of the City of Waterloo's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to: Michelle C. Weidner, CPA, Chief Financial Officer, City of Waterloo, 715 Mulberry Street, Waterloo, Iowa 50703.

City of Waterloo, Iowa

Statement of Net Position
June 30, 2021

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Waterloo Water Works	Waterloo Convention & Visitors Bureau, Inc.
Assets					
Current assets:					
Cash and cash equivalents	$ 75,137,720	$ 17,911,690	$ 93,049,410	$ 19,248,240	$ 499,161
Restricted cash and cash equivalents	835,947	-	835,947	-	-
Investments	-	-	-	548,405	252,793
Receivables:					
Customer accounts, net of allowance for uncollectible accounts	2,293,711	4,603,639	6,897,350	1,889,199	-
Property taxes:					
Delinquent	698,369	-	698,369	-	-
Succeeding year	52,066,688	-	52,066,688	-	-
Internal accounts	(38,704)	38,704	-	-	-
Due from other governments:					
Component unit	115,479	1,572,207	1,687,686	-	-
Primary government	-	-	-	-	185,895
Other	10,177,992	46,636	10,224,628	-	-
Accrued interest	9,844	-	9,844	14,236	1,018
Special assessments	-	307,662	307,662	-	-
Inventories and prepaids	1,211,578	131,608	1,343,186	482,255	18,176
Total current assets	142,508,624	24,612,146	167,120,770	22,182,335	957,043
Noncurrent assets:					
Restricted assets:					
Cash and cash equivalents	25,844,853	700,306	26,545,159	-	-
Investments	-	-	-	202,628	190,204
Receivables	9,803	-	9,803	-	42,605
Special assessments receivable	568,609	-	568,609	189,146	-
Capital assets, net of accumulated depreciation	317,542,343	95,808,935	413,351,278	29,142,394	35,173
Capital assets not being depreciated	110,783,750	26,119,743	136,903,493	4,147,993	-
Total noncurrent assets	454,749,358	122,628,984	577,378,342	33,682,161	267,982
Total assets	597,257,982	147,241,130	744,499,112	55,864,496	1,225,025
Deferred Outflows of Resources					
Pension related amounts	16,272,514	753,318	17,025,832	473,260	-
OPEB related amounts	2,060,557	315,342	2,375,899	-	-
Total deferred outflows of resources	18,333,071	1,068,660	19,401,731	473,260	-

See notes to basic financial statements.

	Primary Government			Component Units	
	Governmental Activities	Business-Type Activities	Total	Waterloo Water Works	Waterloo Convention & Visitors Bureau, Inc.
Liabilities					
Current liabilities:					
Accounts and retainages payable	$ 7,308,578	$ 3,888,329	$ 11,196,907	$ 168,559	$ 9,257
Accrued liabilities and other	2,433,458	262,881	2,696,339	94,167	11,977
Due to primary government	-	-	-	1,564,776	-
Due to component unit	185,895	-	185,895	-	-
Due to other governments	-	-	-	40,972	-
Noncurrent liabilities due and payable within one year	13,729,515	3,428,924	17,158,439	64,162	-
Unearned revenues	16,258,428	-	16,258,428	-	29,150
Current liabilities payable from restricted assets:					
Health claims	835,947	-	835,947	-	-
Other	452,865	-	452,865	-	-
Accrued interest	260,854	40,150	301,004	-	-
Total current liabilities	41,465,540	7,620,284	49,085,824	1,932,636	50,384
Noncurrent liabilities:					
Customer deposits	45,030	417,030	462,060	202,628	-
Worker's compensation claims	639,327	-	639,327	-	-
General obligation bonds and notes, net of bond discounts and premium	83,572,511	10,526,967	94,099,478	-	-
State revolving fund capital loan	-	16,186,491	16,186,491	-	-
Other loans and notes and capital lease	8,154,776	-	8,154,776	-	53,720
Total postemployment benefits liability	18,442,207	2,822,343	21,264,550	-	-
Compensated absences	1,761,361	39,200	1,800,561	-	-
Net pension liability	56,949,740	3,317,912	60,267,652	1,899,437	-
Total noncurrent liabilities	169,564,952	33,309,943	202,874,895	2,102,065	53,720
Total liabilities	211,030,492	40,930,227	251,960,719	4,034,701	104,104
Deferred Inflows of Resources					
Property taxes	52,066,687	-	52,066,687	-	-
Pension related amounts	1,502,626	154,596	1,657,222	1,063,847	-
OPEB related amounts	184,662	28,261	212,923	-	-
Total deferred inflows of resources	53,753,975	182,857	53,936,832	1,063,847	-
Net Position					
Net investment in capital assets	357,396,168	92,076,756	449,472,924	33,290,388	35,173
Restricted for:					
Debt service	5,201,258	138,467	5,339,725	-	-
Tourism promotion	2,011,806	-	2,011,806	-	-
Public access television	228,668	-	228,668	-	-
Housing	5,072,559	-	5,072,559	-	-
Donor specified	1,006,009	-	1,006,009	-	-
Library	482,339	-	482,339	-	-
Street and right-of-way maintenance	12,396,513	-	12,396,513	-	-
Improvements	9,303,542	-	9,303,542	-	-
Self-funded insurance	3,557,955	-	3,557,955	-	-
Employee benefits	664,976	-	664,976	-	-
Unrestricted (deficit)	(46,515,207)	14,981,483	(31,533,724)	17,948,820	1,085,748
Total net position	$ 350,806,586	$ 107,196,706	$ 458,003,292	$ 51,239,208	$ 1,120,921

City of Waterloo, Iowa

Statement of Activities
Year Ended June 30, 2021

Programs/Functions	Direct Expenses	Indirect Allocations	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary Government					
Governmental activities:					
Public safety	$ 39,844,040	$ -	$ 6,120,115	$ 1,021,230	$ -
Public works	31,773,797	(380,000)	2,448,785	10,996,193	3,250,527
Health and social services	281,594	-	-	31,038	-
Culture and recreation	11,928,940	(50,000)	3,897,666	362,367	-
Community and economic development	12,518,489	-	2,330,488	2,378,000	7,672,664
General government	11,283,109	(638,500)	354,010	1,621,154	-
Interest and issuance costs on long-term debt	2,212,316	-	-	-	-
Total governmental activities	109,842,285	(1,068,500)	15,151,064	16,409,982	10,923,191
Business-type activities:					
Sanitary Sewer	11,418,438	692,000	16,797,429	1,001	204,889
Sanitation	4,895,812	376,500	5,835,299	273,550	-
Total business-type activities	16,314,250	1,068,500	22,632,728	274,551	204,889
Total primary government	$ 126,156,535	$ -	$ 37,783,792	$ 16,684,533	$ 11,128,080
Component unit, Waterloo Water Works	$ 8,001,301	$ -	$ 11,013,555	$ -	$ 7,818
Component unit, Waterloo Convention & Visitors Bureau, Inc.	$ 609,330	$ -	$ -	$ 503,049	$ -
General Revenues					
Taxes:					
Property taxes					
Other taxes:					
Local option sales					
Utility excise					
Gaming					
Hotel/motel					
Gas and electric					
Cable television					
Mobile home					
Bank/credit union					
Investment earnings					
Miscellaneous					
Gain on sale of capital assets					
Total general revenues and transfers					
Changes in net position					
Net position, beginning of year					
Net position, end of year					

See notes to basic financial statements.

Net (Expense) Revenue and Changes in Net Position					
Primary Government				Component Units	
Governmental Activities	Business-Type Activities	Total		Waterloo Water Works	Waterloo Convention & Visitors Bureau, Inc.
$ (32,702,695)	$ -	$ (32,702,695)		$ -	$ -
(14,698,292)	-	(14,698,292)		-	-
(250,556)	-	(250,556)		-	-
(7,618,907)	-	(7,618,907)		-	-
(137,337)	-	(137,337)		-	-
(8,669,445)	-	(8,669,445)		-	-
(2,212,316)	-	(2,212,316)		-	-
(66,289,548)	-	(66,289,548)		-	-
-	4,892,881	4,892,881		-	-
-	836,537	836,537		-	-
-	5,729,418	5,729,418		-	-
(66,289,548)	5,729,418	(60,560,130)		-	-
-	-	-		3,020,072	-
-	-	-		-	(106,281)
52,877,346	-	52,877,346		-	-
11,957,710	-	11,957,710		-	-
1,403,017	-	1,403,017		-	-
1,324,236	-	1,324,236		-	-
799,936	-	799,936		-	-
4,161,915	-	4,161,915		-	-
648,817	-	648,817		-	-
81,164	-	81,164		-	-
200,676	-	200,676		-	-
124,727	10,999	135,726		114,888	12,833
5,870,441	-	5,870,441		859,390	11,274
-	8,000	8,000		19,800	-
79,449,985	18,999	79,468,984		994,078	24,107
13,160,437	5,748,417	18,908,854		4,014,150	(82,174)
337,646,149	101,448,289	439,094,438		47,225,058	1,203,095
$ 350,806,586	$ 107,196,706	$ 458,003,292		$ 51,239,208	$ 1,120,921

City of Waterloo, Iowa

Balance Sheet
Governmental Funds
June 30, 2021

	General	Trust and Agency
Assets		
Cash and cash equivalents	$ 14,220,754	$ 844,776
Receivables:		
Customer accounts, net	2,274,748	-
Property tax:		
Delinquent	320,405	193,723
Succeeding year	20,731,638	12,507,293
Special assessments	568,609	-
Accrued interest	193	9
Due from other funds	7,004,681	-
Due from other governments:		
Federal	224,863	-
Iowa	438,806	-
Other	245,142	137,529
Inventories and prepaids	898,156	-
Restricted assets:		
Cash and cash equivalents	21,226,204	1,844,107
Receivables	9,803	-
Advances to other funds	-	-
Total assets	$ 68,164,002	$ 15,527,437

(Continued)

Tax Increment Financing	Road Use Tax	Other Governmental	Total
$ 5,168,468	$ 12,959,342	$ 41,944,380	$ 75,137,720
-	4,556	14,407	2,293,711
74,273	-	109,968	698,369
10,821,510	-	8,006,247	52,066,688
-	-	-	568,609
17	-	9,625	9,844
-	-	-	7,004,681
-	-	2,190,770	2,415,633
-	1,705,693	4,906,487	7,050,986
58,413	6,059	379,709	826,852
-	281,977	31,445	1,211,578
-	-	3,610,489	26,680,800
-	-	-	9,803
-	108,189	21,423	129,612
$ 16,122,681	$ 15,065,816	$ 61,224,950	$ 176,104,886

City of Waterloo, Iowa

Balance Sheet (Continued)
Governmental Funds
June 30, 2021

	General	Trust and Agency
Liabilities, Deferred Inflows of Resources and Fund Balances		
Liabilities		
Accounts payable	$ 451,085	$ 76,141
Retainages payable	10,203	-
Accrued liabilities	1,852,381	241,194
Due to other funds	-	-
Unearned revenue	15,657,137	-
Compensated absences	103,229	-
Due to Waterloo Convention & Visitors Bureau, Inc.	185,895	-
Payables from restricted assets	1,288,812	-
Advances from other funds	168,316	-
Total liabilities	19,717,058	317,335
Deferred Inflows of Resources		
Unavailable revenue—property tax	21,052,042	12,701,016
Unavailable revenue—local option sales tax	-	-
Unavailable revenue—special assessments	568,609	-
Unavailable revenue—intergovernmental and other	292,066	-
Total deferred inflows of resources	21,912,717	12,701,016
Fund balances		
Nonspendable	898,156	-
Restricted	5,027,951	2,509,086
Assigned	7,871,374	-
Unassigned	12,736,746	-
Total fund balances	26,534,227	2,509,086
Total liabilities, deferred inflows of resources and fund balances	$ 68,164,002	$ 15,527,437

See notes to basic financial statements.

Tax Increment Financing	Road Use Tax	Other Governmental	Total
$ 99,364	$ 761,870	$ 3,422,387	$ 4,810,847
-	1,405,831	1,081,697	2,497,731
-	209,750	130,133	2,433,458
-	-	7,004,681	7,004,681
-	-	601,291	16,258,428
-	5,390	9,707	118,326
-	-	-	185,895
-	-	45,030	1,333,842
-	-	-	168,316
99,364	2,382,841	12,294,926	34,811,524
10,895,783	-	8,116,215	52,765,056
-	-	2,105,523	2,105,523
-	-	-	568,609
-	6,059	2,079,566	2,377,691
10,895,783	6,059	12,301,304	57,816,879
-	281,977	31,445	1,211,578
4,457,619	12,394,939	41,284,116	65,673,711
669,915	-	2,269,510	10,810,799
-	-	(6,956,351)	5,780,395
5,127,534	12,676,916	36,628,720	83,476,483
$ 16,122,681	$ 15,065,816	$ 61,224,950	$ 176,104,886

City of Waterloo, Iowa

Reconciliation of Governmental Funds Balance Sheet to the Statement of Net Position June 30, 2021

Total governmental fund balances		$ 83,476,483
Amounts reported for governmental activities in the statement of net position are different because:		
Capital assets net of accumulated depreciation used in governmental activities are not financial resources and, therefore, are not reported as assets in the governmental funds		428,326,093
Certain revenues are not available to pay for current period expenditures and, therefore, are reported as deferred inflows of resources in the funds		5,750,192
Pension and other post employment benefits obligation (OPEB) related deferred outflows of resources and deferred inflows of resources are not reported in the governmental funds, but are amortized and recognized as a component of pension/OPEB expense in the government-wide financial statements, as follows:		
Deferred outflows of resources—IPERS	$ 3,010,744	
Deferred outflows of resources—MFPRSI	13,261,770	
Deferred outflows of resources—OPEB	2,060,557	
Deferred inflows of resources—IPERS	(624,783)	
Deferred inflows of resources—MFPRSI	(877,843)	
Deferred inflows of resources—OPEB	(184,662)	16,645,783
Long-term liabilities, including bonds payable, are not due and payable in the current period and, therefore, are not reported in the funds:		
General obligation bonds	(91,085,000)	
Other loans and notes	(5,913,512)	
Capital lease	(3,762,930)	
Bond discount	164,664	
Bond premium	(1,612,175)	
Total OPEB liability	(18,442,207)	
Workers' compensation claims payable	(639,327)	
Compensated absences	(4,890,884)	
Net pension liability—IPERS	(13,310,754)	
Net pension liability—MFPRSI	(43,638,986)	
Accrued interest payable	(260,854)	(183,391,965)
Net position of governmental activities		$ 350,806,586

See notes to basic financial statements.

City of Waterloo, Iowa

Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2021

	General	Trust and Agency
Revenues:		
Property taxes	$ 21,568,319	$ 13,046,309
Other taxes	8,087,266	464,588
Licenses and permits	1,366,440	-
Investment income	59,453	9,871
Rent	1,034,826	-
Intergovernmental	3,004,751	-
Charges for services	9,659,969	-
Interfund charges for services	2,366,493	-
Special assessments	169,139	-
Miscellaneous	2,095,867	-
Total revenues	49,412,523	13,520,768
Expenditures:		
Current operating:		
Public safety	30,788,173	4,610,638
Public works	3,200,908	-
Health and social services	286,771	-
Culture and recreation	9,518,432	-
Community and economic development	2,348,565	-
General government	10,460,828	11,875
Debt service:		
Principal	202,035	-
Interest and fees	-	-
Capital outlay	4,503,811	-
Total expenditures	61,309,523	4,622,513
Excess (deficiency) of revenues over expenditures	(11,897,000)	8,898,255
Other financing sources (uses):		
Transfers in	8,619,067	-
Transfers out	-	(8,619,067)
Bond premium	-	-
Proceeds from sale of capital assets	336,362	-
Payment to escrow for refunding bonds	-	-
Issuance of capital lease and other long-term debt	3,964,965	-
Proceeds from insurance	1,986,893	-
Issuance of refunding bonds	-	-
Issuance of general obligation bonds	-	-
Total other financing sources (uses)	14,907,287	(8,619,067)
Net changes in fund balances	3,010,287	279,188
Fund balances, beginning of year	23,523,940	2,229,898
Fund balances, end of year	$ 26,534,227	$ 2,509,086

See notes to basic financial statements.

Tax Increment Financing	Road Use Tax	Other Governmental	Total
$ 10,245,025	$ -	$ 8,017,693	$ 52,877,346
-	-	12,213,737	20,765,591
-	25,733	-	1,392,173
9,573	-	45,830	124,727
-	-	234,114	1,268,940
-	10,314,451	12,415,809	25,735,011
-	82,376	331,113	10,073,458
-	50,000	-	2,416,493
-	-	-	169,139
-	26,687	1,817,554	3,940,108
10,254,598	10,499,247	35,075,850	118,762,986
-	-	-	35,398,811
-	7,857,883	16,983,413	28,042,204
-	-	-	286,771
-	-	792,397	10,310,829
3,364,668	-	8,841,655	14,554,888
-	-	67,358	10,540,061
189,518	-	9,487,575	9,879,128
50,482	-	2,583,138	2,633,620
-	9,430,324	21,019,608	34,953,743
3,604,668	17,288,207	59,775,144	146,600,055
6,649,930	(6,788,960)	(24,699,294)	(27,837,069)
-	-	5,306,315	13,925,382
(5,206,495)	-	(99,820)	(13,925,382)
-	-	557,496	557,496
-	-	-	336,362
-	-	(6,472,000)	(6,472,000)
1,155,453	-	-	5,120,418
-	-	-	1,986,893
-	-	6,360,000	6,360,000
-	-	13,790,000	13,790,000
(4,051,042)	-	19,441,991	21,679,169
2,598,888	(6,788,960)	(5,257,303)	(6,157,900)
2,528,646	19,465,876	41,886,023	89,634,383
$ 5,127,534	$ 12,676,916	$ 36,628,720	$ 83,476,483

City of Waterloo, Iowa

Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
Year Ended June 30, 2021

Net change in fund balances—governmental funds			$ (6,157,900)
Amounts reported for governmental activities in the statement of activities are different because:			
Capital outlays to purchase or construct capital assets are reported in the governmental funds as expenditures. However, those costs are reported in the statement of net position and are allocated over their estimated useful lives as depreciation expense in the statement of activities. The amounts of capital outlay and depreciation expense for the year are as follows:			
Capital outlay	$ 46,089,860		
Depreciation	(16,032,557)		30,057,303
The net effect of various miscellaneous transactions involving capital assets is to increase/decrease net position:			
Proceeds from sale of capital assets	(336,362)		
Capital asset contributions	1,883,824		
Net (loss) on disposal of capital assets	(6,103)		1,541,359
The issuance of long-term debt provides current financial resources to governmental funds while repayment of the principal of long-term debt consumes current financial resources. These transactions have no effect on the change in net position in the statement of activities. Also, governmental funds report the effect of premiums and discounts when debt is first issued, whereas these amounts are deferred and amortized in the statement of activities. In addition, interest is accrued on outstanding debt in the statement of net position whereas in the governmental funds an interest expenditure is reported only when due. The following is a detail of the net effect on these differences in the treatment of long-term debt and related items:			
General obligation bonds issued for governmental purposes	(20,150,000)		
Issuance of other long-term debt, inlcuding capital lease	(5,120,418)		
Repayment of general obligation bond principal	15,045,000		
Repayment of other long-term debt principal, inlcuding capital lease	1,306,128		
Bond premium	(557,496)		
Amortization of bond discounts and premiums	406,777		
Change in accrued interest	14,527		(9,055,482)
Revenue in the statement of activities that does not provide current financial resources is not reported as revenue in the governmental funds:			
Current year			5,750,192
Prior year			(5,427,673)
Some expenses reported in the statement of activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds:			
OPEB expense			538,723
Change in workers' compensation claims payable			(78,004)
Change in compensated absences and deferred compensation liabilities			(29,015)
Pension expense—IPERS			(568,641)
Pension expense—MFPRSI			(3,410,425)
Change in net position of governmental activities			$ 13,160,437

See notes to basic financial statements.

City of Waterloo, Iowa

Statement of Net Position
Enterprise Funds
June 30, 2021

	Sanitary Sewer	Nonmajor - Sanitation	Total
Assets			
Current assets:			
Cash and cash equivalents	$ 14,353,188	$ 3,558,502	$ 17,911,690
Customer accounts receivable, net	3,568,042	1,035,597	4,603,639
Special assessments receivable	3,154	304,508	307,662
Due from other governments:			
Waterloo Water Works	1,008,037	564,170	1,572,207
Other	1,860	44,776	46,636
Inventories	36,284	95,324	131,608
Total current assets	18,970,565	5,602,877	24,573,442
Noncurrent assets:			
Advances to other funds	27,003	11,701	38,704
Restricted cash and cash equivalents	570,476	129,830	700,306
Capital assets, net of accumulated depreciation	94,034,292	1,774,643	95,808,935
Capital assets not being depreciated	26,119,743	-	26,119,743
Net capital assets	120,154,035	1,774,643	121,928,678
Total noncurrent assets	120,751,514	1,916,174	122,667,688
Total assets	139,722,079	7,519,051	147,241,130
Deferred Outflows of Resources			
Pension related amounts	542,395	210,923	753,318
OPEB related amounts	185,115	130,227	315,342
Total deferred outflows of resources	727,510	341,150	1,068,660
Liabilities, Deferred Inflows of Resources, and Net Position			
Liabilities:			
Current liabilities:			
Accounts payable	2,615,244	298,559	2,913,803
Retainages payable	974,526	-	974,526
Accrued liabilities	175,309	87,572	262,881
Current maturities of general obligation and capital loans	3,182,240	-	3,182,240
Compensated absences and deferred compensation	171,555	75,129	246,684
Accrued interest	40,150	-	40,150
Total current liabilities	7,159,024	461,260	7,620,284
Noncurrent liabilities:			
Security deposits	287,200	129,830	417,030
General obligation bonds, net bond discount and premium	10,526,967	-	10,526,967
State revolving fund capital loan	16,186,491	-	16,186,491
Total other postemployment benefits liability	1,656,797	1,165,546	2,822,343
Compensated absences and deferred compensation	19,110	20,090	39,200
Net pension liability	2,369,387	948,525	3,317,912
Total noncurrent liabilities	31,045,952	2,263,991	33,309,943
Total liabilities	38,204,976	2,725,251	40,930,227
Deferred Inflows of Resources			
Pension related amounts	109,738	44,858	154,596
OPEB related amounts	16,590	11,671	28,261
Total deferred inflows of resources	126,328	56,529	182,857
Net Position			
Net investment in capital assets	90,302,113	1,774,643	92,076,756
Restricted for debt service	138,467	-	138,467
Unrestricted	11,677,705	3,303,778	14,981,483
Total net position	$ 102,118,285	$ 5,078,421	$ 107,196,706

See notes to basic financial statements.

City of Waterloo, Iowa

Statement of Revenues, Expenses and Changes in Net Position
Enterprise Funds
Year Ended June 30, 2021

	Sanitary Sewer	Nonmajor - Sanitation	Total
Operating revenues:			
Charges for sales and service	$ 16,576,262	$ 5,818,547	$ 22,394,809
Miscellaneous	221,167	16,752	237,919
Total operating revenues	16,797,429	5,835,299	22,632,728
Operating expenses:			
Salaries and benefits	4,127,673	1,779,064	5,906,737
Contractual services	2,012,222	2,239,600	4,251,822
Intra-city reimbursements	692,000	376,500	1,068,500
Commodities	1,394,143	483,861	1,878,004
Depreciation	3,443,779	393,287	3,837,066
Total operating expenses	11,669,817	5,272,312	16,942,129
Operating income	5,127,612	562,987	5,690,599
Nonoperating revenues (expenses):			
Interest income	4,579	6,420	10,999
Intergovernmental	1,001	273,550	274,551
Interest expense	(467,284)	-	(467,284)
Amortization	26,663	-	26,663
Gain on sale of capital assets	8,000	-	8,000
Total nonoperating revenues (expenses)	(427,041)	279,970	(147,071)
Income prior to capital contributions	4,700,571	842,957	5,543,528
Capital contributions	204,889	-	204,889
Change in net position	4,905,460	842,957	5,748,417
Net position, beginning of year	97,212,825	4,235,464	101,448,289
Net position, end of year	$ 102,118,285	$ 5,078,421	$ 107,196,706

See notes to basic financial statements.

City of Waterloo, Iowa

Statement of Cash Flows
Enterprise Funds
Year Ended June 30, 2021

	Sanitary Sewer	Nonmajor - Sanitation	Total
Cash flows from operating activities:			
Receipts from customers and users	$ 16,573,908	$ 5,873,289	$ 22,447,197
Payments to suppliers	(5,004,418)	(2,760,538)	(7,764,956)
Payments to or on behalf of employees	(3,973,483)	(1,877,263)	(5,850,746)
Payment for interfund services used	(692,000)	(376,500)	(1,068,500)
Net cash provided by operating activities	6,904,007	858,988	7,762,995
Cash flows from noncapital financing activities, intergovernmental proceeds	2,034	245,152	247,186
Cash flows from capital and related financing activities:			
Purchase and construction of capital assets	(18,194,362)	(351,567)	(18,545,929)
Proceeds from disposal of capital assets	41,783	-	41,783
Proceeds from bonds and notes	18,657,663	-	18,657,663
Principal paid on debt	(5,307,473)	-	(5,307,473)
Interest paid on debt	(461,971)	-	(461,971)
Net cash used in capital and related financing activities	(5,264,360)	(351,567)	(5,615,927)
Cash flows from investing activities, interest received	4,579	6,420	10,999
Increase in cash and cash equivalents	1,646,260	758,993	2,405,253
Cash and cash equivalents, beginning of year	13,277,404	2,929,339	16,206,743
Cash and cash equivalents, end of year	$ 14,923,664	$ 3,688,332	$ 18,611,996
Reconciliation of cash and cash equivalents to statement of net position:			
Unrestricted cash and cash equivalents	$ 14,353,188	$ 3,558,502	$ 17,911,690
Restricted cash and cash equivalents	570,476	129,830	700,306
	$ 14,923,664	$ 3,688,332	$ 18,611,996

(Continued)

City of Waterloo, Iowa

Statement of Cash Flows (Continued)
Enterprise Funds
Year Ended June 30, 2021

	Sanitary Sewer	Nonmajor - Sanitation	Total
Reconciliation of operating income to net cash provided by operating activities:			
Operating income	$ 5,127,612	$ 562,987	$ 5,690,599
Adjustments to reconcile operating income to net cash provided by operating activities:			
Depreciation	3,443,779	393,287	3,837,066
(Increase) decrease in accounts receivable	(122,386)	78,130	(44,256)
Increase in due from Waterloo Water Works	(101,135)	(40,140)	(141,275)
(Increase) decrease in inventories and prepaids	16,506	(95,324)	(78,818)
Increase (decrease) in accounts payable	(1,614,559)	58,247	(1,556,312)
Increase in accrued liabilities	10,559	21,628	32,187
Increase (decrease) in other post employment benefits liability	45,747	(178,136)	(132,389)
Decrease in compensated absences and deferred compensation	(5,665)	(5,410)	(11,075)
Increase in net pension liability	84,548	34,755	119,303
Decrease in deferred outflows of resources	37,266	39,494	76,760
Decrease in deferred inflows of resources	(18,265)	(10,530)	(28,795)
Net cash provided by operating activities	$ 6,904,007	$ 858,988	$ 7,762,995
Schedule of noncash capital and related financing activities:			
Payables for acquisition of capital assets	$ 3,197,762	$ -	$ 3,197,762
Capital assets contributed	204,889	-	204,889

See notes to basic financial statements.

City of Waterloo, Iowa

Statement of Fiduciary Net Position
Custodial Fund
June 30, 2021

	Custodial Fund
Assets	
Cash and cash equivalents	$ 25,957
Liabilities	
Due to other governments	25,957
Net Position	
Restricted for others	$ -

See notes to basic financial statements.

City of Waterloo, Iowa

Statement of Changes in Fiduciary Net Position
Custodial Fund
Year Ended June 30, 2021

	Custodial Fund
Additions:	
Property taxes collected for others	$ 2,149,213
Building permits	129,979
Other additions	57,980
Total additions	2,337,172
Deductions:	
Payments to other governments	2,337,172
Change in net position	-
Net position, beginning of year	-
Net position, end of year	$ -

See notes to basic financial statements.

City of Waterloo, Iowa

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Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies

Nature of operations:

The City of Waterloo, Iowa (City) is a political subdivision of the state of Iowa located in Black Hawk County. It was incorporated in 1868 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the full-time Mayor and seven part-time City Council members elected on a nonpartisan basis. The Mayor is elected for a two-year term. City Council members from five wards plus two at-large are elected for staggered four-year terms. The City provides numerous services to citizens including public safety, public works, health and social services, culture and recreation, community and economic development and general government services. The City also provides sanitary sewer and sanitation (garbage pickup) utilities for its citizens. Through its component unit, Waterloo Water Works, water utility services are also provided.

Reporting entity:

In accordance with Governmental Accounting and Financial Reporting Standards, the basic financial statements include all funds, organizations, agencies, boards, commissions, authorities and material component units and have been prepared in conformity with accounting principles generally accepted in the United States of America, as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard setting body for establishing governmental accounting and financial reporting principles. The City has considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The GASB has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on, the City.

These financial statements present the City of Waterloo (the primary government) and its discretely presented component units, the Waterloo Water Works and Waterloo Convention & Visitors Bureau, Inc. Complete financial statements of the Waterloo Water Works component unit can be obtained from the Waterloo Water Works administrative office, 325 Sycamore Street, Waterloo, Iowa. Complete financial statements of the Waterloo Convention & Visitors Bureau, Inc. can be obtained from their office at 500 Jefferson Street, Waterloo, Iowa.

Blended component unit: The Waterloo Housing Authority (Authority) is governed by a board that includes all seven members of the City Council plus two members appointed by the Mayor, subject to approval of a majority of the City Council, for a total of nine members. Although the Authority is considered legally separate from the City, it has a financial benefit/burden relationship with the City. Due to the nature of its relationship with the City, the Authority is considered part of the primary government. The Authority is reported as a special revenue fund.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Discretely presented component units:

***Waterloo Water Works*:** The Waterloo Water Works is a component unit that is legally separate from the City, but is financially accountable to the City. The Waterloo Water Works is governed by a three-member board appointed by the City Council and its operating budget is subject to the review of the City Council. The Waterloo Water Works operates on a calendar year-end and prepares its financial statements in accordance with accounting principles generally accepted in the United States of America. Due to the different year-end, the amount reported by the Waterloo Water Works as due to the primary government and the primary government's due from the Waterloo Water Works do not agree by $122,910.

***Waterloo Convention & Visitors Bureau, Inc.*:** The Waterloo Convention & Visitors Bureau, Inc. (the Organization) is a nonprofit corporation and a component unit of the City whose purpose is to strengthen the local economy by competitively marketing the area as a destination for conventions, tour groups, sporting events and individual travelers.

The Organization's operations are funded primarily by an allocation of the local hotel/motel tax from the City's local transient guest tax. By ordinance, the City allocates 50% of the tax to the Organization.

The Organization is governed by a 15-member Board of Directors. Five members are appointed by the City, and the other ten are elected by other members of the Organization's Board. Although the City does not appoint the voting majority of the Organization's Board of Directors, the Organization has been determined to be fiscally dependent on the City.

Basis of presentation:

Government-wide financial statements: The statement of net position and the statement of activities report information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from these statements. However, interfund services provided and used are not eliminated in the process of consolidation. Governmental activities, which normally are supported by tax and intergovernmental revenue, are reported separately from business-type activities, which rely to a significant extent on fees and charges for support. Likewise, the primary government is reported separately from the legally separate Waterloo Water Works and Waterloo Convention & Visitors Bureau, Inc. component units.

The statement of net position presents the City's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference reported as net position.

The statement of activities demonstrates the degree to which the direct and indirect expenses of a given program or function are offset by program revenues. Direct expenses are those that are clearly identifiable with a specific program or function. Program/function revenue includes: (1) charges to customers or applicants who purchase, use or directly benefit from goods, services or privileges provided by a given program/function and (2) grants, contributions and other resources that are restricted to meeting the operational or capital requirements of a particular program/function. Taxes and other items not properly included among program revenue are reported instead as general revenue.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Fund financial statements: Separate financial statements are provided for governmental and proprietary funds. The focus of fund financial statements is on major funds. Major individual governmental funds and the major enterprise fund are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as other nonmajor governmental funds. The other enterprise fund is reported in a separate column on the enterprise funds financial statements as a nonmajor fund.

Description of funds: The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its assets, deferred outflows of resources, liabilities, deferred inflows of resources, fund balance/net position, revenue and expenditures or expenses, and other financing sources and uses, as appropriate. Government resources are allocated to and accounted for in individual funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled. The various funds are grouped, in the financial statements in this report, into categories as follows:

Governmental Fund Types: Governmental fund types are those funds through which most governmental functions typically are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are paid; and the difference between governmental fund assets plus deferred outflows of resources and liabilities plus deferred inflows of resources, the fund equity, is referred to as “fund balance.” The measurement focus is upon determination of changes in financial position, rather than upon net income determination. The following are the City’s governmental fund types:

General fund is used to account for and report all financial resources not accounted for and reported in another fund.

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

Debt service funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest on long-term debt.

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets.

The City had the following major governmental funds:

General Fund is used to account for and report all financial resources not accounted for and reported in another fund.

Trust and Agency (Employee Benefits) Special Revenue Fund is required by the Code of Iowa to account for property taxes levied for employee benefits. This fund either pays benefits as expenditures (primarily police and fire pension costs) or transfers cash to the General Fund to reimburse allowable benefits paid from that fund.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Tax Increment Financing Fund is a special revenue fund used to account for the accumulation of resources from tax increment financing projects, payment of contracted rebates and other obligations related to the projects and transfers to the GO Debt Service Fund and/or other funds to reimburse the other funds for expenditures on the projects.

Road Use Tax Fund is a special revenue fund required by the Code of Iowa to account for the City's share of fuel taxes collected and allocated by the State which is restricted for local street maintenance.

Proprietary Fund Type: Proprietary fund types are used to account for a government's ongoing organizations and activities which are similar to those often found in the private sector. The measurement focus is upon income determination, financial position and cash flows.

Enterprise funds are used to account for operations (a) that are financed and operated in a manner similar to that of a private business enterprise where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges or (b) where the governing body has decided that periodic determination of revenue earned, expenses incurred and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The City had the following major enterprise fund:

***Sanitary Sewer Fund*:** Operates the sewage collection system and wastewater treatment plant.

Fiduciary Fund Type: To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds.

Custodial Fund: This is a custodial fund used to account for property taxes collected on behalf of the Metropolitan Transit Agency, Water Works kill water assessments, Grout Museum District and building permits passed through to Black Hawk County.

Measurement focus and basis of accounting:

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary and fiduciary fund financial statements. Revenue is recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenue in the year for which they are levied and budgeted for. Grants and similar items are recognized as revenue at the same time the related asset is recorded. For reimbursable grants, the asset is recorded as soon as all eligibility requirements imposed by the provider have been met.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

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

Property taxes when levied for, other taxes, charges for services, intergovernmental revenue (shared revenue, grants and reimbursements from other governments) and interest are considered to be measurable and are recognized as revenue, if available. All other revenue items are considered to be measurable and available only when cash is received by the City.

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

Under terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants and general revenue. It is the City's policy to first apply cost-reimbursement grant resources to such programs and then by general revenue.

Proprietary funds distinguish operating revenue and expenses from nonoperating items. Operating revenue and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenue of the City's enterprise funds are charges to customers for services. Operating expenses include the costs of services and administrative expenses. All revenue and expenses not meeting this definition are reported as nonoperating revenue and expenses.

Budgets and budgetary accounting: The budgetary comparison and related disclosures are reported as required supplementary information.

Summary of significant accounting policies:

The significant accounting policies followed by the City include the following:

Cash and cash equivalents: The cash balances of most City funds are pooled and deposited into interest-bearing demand deposit accounts, certificates of deposit and Iowa Public Agency Investment Trust (IPAIT). Interest earned on investments is allocated among funds in the ratio of cash provided by the fund unless otherwise provided by law. Interest earned by the Road Use Tax Fund is allocated to the General Fund. Investments consist of nonnegotiable certificates of deposit and deposits in IPAIT money market accounts which are stated at amortized cost plus accrued interest.

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

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Receivables and payables: Receivables are reported net of any allowance for uncollectible accounts. As of June 30, 2021, the General Fund and the enterprise funds had allowances for uncollectible customer accounts totaling $746,810 and $289,914, respectively.

Property taxes receivable are recognized on the levy or lien date, which is the date that the tax asking is certified by the City to the County Board of Supervisors. Current year delinquent property taxes receivable represent unpaid taxes from the current year. The succeeding year property taxes receivable represent taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City is required to certify its budget to the County Auditor by March 31 of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property taxes receivable have been recorded, the related revenue is reported as a deferred inflow of resources (unavailable revenue) and will not be recognized as revenue until the year for which it is levied and budgeted for.

Property tax revenue which became due and collectible in September and March of the fiscal year with a 1½% per month penalty for delinquent payments; was based on January 1, 2019 assessed property valuations; was for the tax accrual period July 1, 2020 through June 30, 2021; and reflected the tax asking contained in the budget certified to the County Board of Supervisors in March 2020.

Special assessments are levied against certain property owners and become liens against the property benefited by the improvement. Special assessments receivable consist of current assessments which are due within one-year, delinquent assessments remaining unpaid after the due date, uncollected assessments which have been levied, but are not due within one year.

Customer accounts receivable consist of amounts owed from private individuals or organizations for goods and services.

Loans and notes consist of amounts advanced to private individuals or organizations. Collections of principal and interest from loans and notes made from federal funds are program income of the federal program when received in cash.

Due from other governments consists of grants, shared revenue and amounts collected by other governments on behalf of the City.

Inventories and prepaids: Inventories are valued at cost using the first-in/first-out (FIFO) method. The cost of governmental fund-type inventories are recorded as expenditures when purchased. Inventories and prepaids recorded in the governmental fund types do not reflect current available resources; therefore, an equivalent portion of fund balance is nonspendable.

Prepaids consist primarily of a deposit for insurance deductibles and premiums paid in advance, which are recorded as an expenditure or an expense when consumed.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Restricted assets: Certain assets of the governmental funds and enterprise funds are classified as restricted assets because their use is completely restricted by donors, bond indentures, contracts or grant agreements.

Bond discounts, premiums and issuance costs: In the government-wide financial statements and proprietary fund types in the fund financial statements, bond premiums and discounts are deferred and amortized over the life of the bonds using the effective interest method. Bond issuance costs are reported as an expense in the year the costs are incurred.

In the fund financial statements, governmental fund types recognize bond premiums and discounts during the current period. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Bond issuance costs are reported as an expenditure in the year the costs are incurred.

Capital assets: Capital assets are reported in the applicable governmental or business-type activities columns in the government-wide statement of net position and in the fund financial statements for proprietary funds. Capital assets are recorded at historical cost. Donated capital assets are recorded at estimated acquisition value at the date of donation.

The cost of normal maintenance and repairs that do not add to the value of the asset or materially extend asset useful lives are not capitalized.

Capital assets, other than infrastructure, are defined by the City as assets with an initial, individual cost in excess of $5,000 and estimated useful lives in excess of one year. Infrastructure is defined by the City as assets available for public use, other than buildings, and having a cost of $50,000 or more.

Depreciation is computed using the straight-line method over the estimated useful life of the asset. Estimated useful lives are as follows:

	Years
Governmental activities:	
Buildings and improvements	10 - 40
Infrastructure	15 - 100
Furniture and equipment	3 - 20
Vehicles, machinery and equipment	3 - 25
Software	5
Assets under capital lease	10 - 15
Business-type activities:	
Buildings	15 - 50
Improvements other than buildings	50
Furniture and equipment	5 - 20
Vehicles, machinery and equipment	5 - 10
Software	5
Discretely presented component units:	
Buildings and improvements	8 - 40
Water supply and distribution systems	10 - 99
Meters and equipment	5 - 63
Machinery and equipment	5 - 26
Leasehold improvements	5 - 39

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

The City's collection of works of art, library books and other similar assets are not capitalized. These collections are unencumbered, held for public exhibition and education, protected, cared for and preserved and subject to City policy that requires proceeds from the sale of these items to be used to acquire other collection items.

Deferred outflows of resources: In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, deferred outflows of resources, represents a consumption of net position that applies to a future period(s) and so will not be recognized as an outflow of resources (expense/expenditure) until then. The City has two items that qualify for reporting in this category. These items are pension and OPEB related deferred outflows of resources, which consists of unrecognized items not yet charged to pension and OPEB expense and pension contributions from the City after the measurement date but before the end of the City's reporting period.

Deferred inflows of resources: In addition to liabilities, the statement of net position and balance sheet will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net position that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. The governmental funds report unavailable revenues from four sources: property taxes, local option sales taxes, special assessments and intergovernmental revenue. These amounts are deferred and recognized as an inflow of resources in the period that the amounts become available.

In the City's government-wide statements, the property tax revenues are reported as a deferred inflow of resources and will become an inflow in the year for which they are levied and budgeted for. The City's government-wide and enterprise fund statements also include unrecognized pension and OPEB related amounts as deferred inflows.

Pensions: The net pension liability, deferred inflows and outflows of resources related to pensions, pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and the Municipal Fire and Police Retirement System of Iowa (MFPRSI) and additions to/deductions from IPERS' and MFPRSI's fiduciary net position have been determined on the same basis as they are reported by IPERS and MFPRSI. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

Total OPEB liability: For purposes of measuring the total other postemployment benefit (OPEB) liability, deferred inflows of resources related to OPEB and OPEB expense, information has been based on an actuary report. For that purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total of OPEB liability attributable to governmental activities will be paid primarily by the General Fund.

Interfund transactions: Transactions among City funds that would be treated as revenues and expenditures or expenses if they involved organizations external to City government are accounted for as revenues and expenditures or expenses in the funds involved.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Transactions which constitute reimbursements to a fund for expenditures initially made from it which are properly applicable to another fund are recorded as expenditures in the reimbursing fund and as reductions of expenditures in the reimbursed fund.

Transactions, which constitute the transfer of resources from a fund receiving revenues to a fund through which the revenues are to be expended, are separately reported in the respective fund's operating statements.

Activity between funds that are representative of lending/borrowing arrangements at the end of the fiscal year are referred to as "due to/from other funds" in the fund financial statements. Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Noncurrent portions of long-term interfund loan receivables and payables are reported as advances within the governmental and enterprise funds.

Compensated absences: City ordinances and labor contracts with the City call for the accumulation of vacation, compensatory time and sick leave for subsequent use or for payment upon termination or retirement. During 2001, the City began offering an early sick leave payout option for certain employees. Qualifying employees can elect to receive 60% of the time in their frozen sick leave bank over a five-year period prior to their retirement or termination of employment. Vacation and compensatory time are accrued when incurred in the government-wide and the proprietary funds statements and reported as a liability. Matured compensated absences, for example, as a result of employee retirements and resignations, are considered due and expected to be liquidated with expendable available financial resources and are reported as an expenditure and a fund liability of the respective governmental fund. Governmental fund liabilities for unmatured compensated absences are not reported in the fund financial statements.

Long-term liabilities: In the government-wide financial statements and the proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities.

In the governmental fund financial statements, the face amount of long-term debt issued is reported as an other financing source.

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

Nonspendable: Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

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

Committed: Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the City Council through resolution approved prior to year-end. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to commit those amounts.

Note 1. Nature of Operations, Reporting Entity, Basis of Presentation, Measurement Focus and Basis of Accounting and Summary of Significant Accounting Policies (Continued)

Assigned: Amounts constrained by the City's intent to use them for a specific purpose. The authority to assign fund balance has been delegated by the City Council to the Chief Financial Officer in accordance with the City's Fund Balance and Reserve Policy.

Unassigned: All amounts not included in other spendable classifications. The General Fund is the only fund that would report a positive amount in unassigned fund balance. Residual deficit amounts of other governmental funds would also be reported as unassigned.

When an expenditure is incurred in governmental funds which can be paid using either restricted or unrestricted resources, the City's policy is to pay the expenditure from restricted fund balance and then from less-restrictive classifications – committed, assigned and then unassigned fund balances.

Net position: Net position represents the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. Amounts reported as net investment in capital assets consist of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowings used for the acquisition, construction or improvement of those assets. Net investment in capital assets excludes unspent debt proceeds. Unspent debt proceeds for the various capital project GO Bonds Funds are $25,365,517. Net position is reported as restricted when there are limitations imposed on their use either through the enabling legislation adopted by the City or through external restrictions imposed by creditors, grantors or laws or regulations of other governments.

The government-wide statement of net position reports $39,925,625 of restricted net position for governmental activities of which $7,924,071 is restricted by enabling legislation for debt service, library, tourism promotion and public access television.

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net position are available.

Indirect allocations: Operating funds, departments and activities receive services from supporting funds, departments and activities. Annually, management estimates the value of those services and records applicable indirect allocations. Activities related to federal grant programs have not been included in the indirect cost calculations, but are reported within the function the grant serves.

Estimates and assumptions: The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results could differ from those estimates.

Note 2. Cash and Investments

Interest rate risk: The City's policy allows the operating funds to be invested in instruments authorized by the City's investment policy that mature within 397 days and funds not identified as operating funds to be invested with maturities longer than 397 days. However, all investments of the City shall have maturities that are consistent with the liquidity needs of the City.

As of June 30, 2021, the City had investments in the Iowa Public Agency Investment Trust (IPAIT) which were valued at an amortized cost of $19,895,019, pursuant to GASB Statement No. 79. IPAIT is registered with the Securities and Exchange Commission. The City's investment in IPAIT is not subject to interest rate risk.

The discretely presented Waterloo Water Works component unit's certificates of deposit are restricted to comply with debt covenants and to secure customer deposits.

Credit risk: In accordance with the City's investment policy, the City may invest in interest bearing savings accounts, interest bearing money market accounts, and interest bearing checking accounts at any bank, savings and loan associations or credit union in the state of Iowa, obligations of the United States government, its agencies and instrumentalities, certificates of deposit and other evidences of deposit at federally insured Iowa depository institutions, IPAIT, prime bankers' acceptances that mature within 270 days of purchase and are eligible for purchase by a Federal Reserve Bank, commercial paper or other short-term corporate debt that matures within 270 days of purchase and is rated within the two highest classifications, as established by at least one of the standard rating services, repurchase agreements, open-end management investment company organized in trust form, registered with Securities & Exchanges Commission. The policy does not allow the City to invest in reverse repurchase agreements and futures and options contracts.

The investment in the Iowa Public Agency Investment Trust is rated AAAm by Standard & Poors.

Concentration of credit risk: The City's investment policy is to diversify its investment portfolio to eliminate the risk of loss resulting from overconcentration of assets in a specific maturity, a specific issuer or a specific class of securities. Accordingly, the policy limits the City from investing in prime bankers' acceptances or commercial paper of more than 10% of the investment portfolio and more than 5% of the investment portfolio with a single issuer at the time of purchase. In addition, no more than 5% of all amounts invested in commercial paper and other short-term corporate debt shall be invested in paper and debt rated in the second highest classification at the time of purchase. As of June 30, 2021, the City's investments were not subject to concentration of credit risk.

Custodial credit risk: For deposits, this is the risk that in the event of bank failure, the City's deposits may not be returned to it. For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City and Waterloo Water Works' deposits as of June 30, 2021 were entirely covered by federal depository insurance, National Credit Union insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure that there will be no loss of public funds. In addition, the City had no investments subject to custodial credit risk since the City does not hold the underlying investments.

Note 3. Leasing Activities

Airport: The Waterloo Municipal Airport has entered into various operating leases with airlines, fixed base operators, auto lease companies, the airport hangar tenants, as well as farm airport land. These agreements range from month-to-month leases to longer-term leases with various specified terms. Some of these lease agreements contain cancellable conditions which eliminate any future guaranteed rentals or are contingent upon income produced by the lessee. The following is a schedule by years of the future minimum lease rentals to be received under these leases as of June 30:

During the years ending June 30:	
2022	$ 328,579
2023	54,969
2024	54,969
2025	8,756
2026	4,375
Total future minimum lease rentals to be received	$ 451,648

Board of Regents, State of Iowa: The City has entered into a lease agreement with the Board of Regents, State of Iowa, for the former Chicago Great Western Depot building. The term of the lease is from August 21, 2001 through August 20, 2021 at a rate of $6,035 per month. The following is a schedule by years of the future minimum lease rentals to be received under the lease as of June 30:

During the year ending June 30, 2022	$ 12,070

Waterloo Convention Center: The City contracted with Global Spectrum, L.P. d/b/a Spectra Venue Management, effective January 15, 2020 for management of the Convention Center operations. The initial term of the agreement expires June 30, 2025 and includes an optional extension period of five additional years and may be terminated with 90 days advance written notice if net operating income benchmarks (set annually) are not met in each of two consecutive operating years or by either party with thirty days written notice for failure to comply with the agreement. The agreement requires the city to pay Global Spectrum, L.P. a fixed management fee of $10,000 per month through June 30, 2025. In addition to the fixed fees, Global Spectrum, L.P. is eligible for qualitative and quantitative incentive fees based on performance.

Global Spectrum, L.P. agreed to contribute $350,000 to be used for transition expenses, improvements or equipment at the Facility designed to increase Revenue. If the agreement is terminated prior to January 15, 2030, a portion of the contribution must be repaid to Global Spectrum, L.P.

Note 4. Loans and Notes

Community Development Block Grant (CDBG) Loans:

Low-income housing loans: The City has provided six loans for low-income housing projects, five of which have a below-market interest rate. All have minimal payments required each year until maturity. The balance of the six loans at June 30, 2021 was $1,073,132. Maturities range from September 2021 to August 2031. Cash received is program income and considered to be charges for services. Given the nature and collection history of the loans, the City has determined these amounts are uncollectible and has recorded an allowance for the full amount of the loans.

Forgivable loans: The City, through its CDBG, HOME program, Economic Development Initiative program, Lead Paint Removal grant, federal and state Jumpstart funds and Iowans Helping Iowans funds, provides forgivable rehabilitation loans to low-income households. The loans are forgiven on a sliding scale over a five-year period, provided the home is not sold or abandoned. If the home is sold or abandoned, the City's lien against the property prevents a clear title transfer unless the unforgiven portion of the note is satisfied. As of June 30, 2021, the City had made 1,785 such loans totaling $35,685,790. The loan balances are considered forgivable and/or uncollectible by the City given the nature and terms of the loans and therefore, have not been recorded as assets on the balance sheet.

Note 5. Interfund Activity

The composition of interfund receivables and payables balances as of June 30, 2021 was as follows:

	Due From	Due To
Major governmental funds:		
General	$ 7,004,681	$ -
Nonmajor governmental funds	-	7,004,681
	$ 7,004,681	$ 7,004,681

Advances to and from other funds as of June 30, 2021, were as follows:

	Advances To	Advances From
Major governmental funds:		
General	$ -	$ 168,316
Road Use Tax	108,189	-
Nonmajor governmental funds	21,423	-
Major Enterprise Fund, sanitary sewer	27,003	-
Nonmajor Enterprise Fund, sanitation	11,701	-
	$ 168,316	$ 168,316

Note 5. Interfund Activity (Continued)

Interfund balances result from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system and (3) payments between funds are made. The interfund receivables and payables are scheduled to be collected in the subsequent year whereas the interfund advances are not.

Due to/from primary government and component units:

Due to (from) governmental funds:	
Road use tax	$ (6,059)
Aggregate nonmajor	121,538
Due from Water Works	115,479
Due to enterprise funds:	
Sanitary sewer	1,008,037
Sanitation	564,170
Due from Waterloo Water Works	1,572,207
Total due from Water Works	1,687,686
Waterloo Water Works—due to primary government	1,564,776
Difference	$ 122,910

The difference in the above amounts of $122,910 results from the different year ends of the entities as described in Note 1.

Due to Waterloo Convention & Visitors Bureau, Inc. from General Fund	$ 185,895

The following is a schedule of transfers as included in the basic financial statements of the City:

	Transfers In	Transfers Out
Major governmental funds:		
General	$ 8,619,067	$ -
Trust and agency	-	8,619,067
Tax increment financing	-	5,206,495
Nonmajor governmental funds	5,306,315	99,820
	$ 13,925,382	$ 13,925,382

Transfers are used to move revenues from the fund that statute or budget requires to collect them to the fund that statute or budget requires to expend them.

Note 6. Capital Assets

Capital asset activity for the year ended June 30, 2021 was as follows:

	Beginning Balance June 30, 2020	Additions	Deletions	Transfers	Ending Balance June 30, 2021
Governmental Activities					
Capital assets, not being depreciated:					
Land	$ 46,081,492	$ 22,875	$ -	$ -	$ 46,104,367
Land held for redevelopment	16,640,416	1,860,949	274,000	-	18,227,365
Construction-in-progress	16,004,764	40,344,938	-	(9,897,684)	46,452,018
Total capital assets, not being depreciated	78,726,672	42,228,762	274,000	(9,897,684)	110,783,750
Capital assets, being depreciated:					
Buildings and improvements	137,409,130	79,723	1,652,937	1,428,154	137,264,070
Infrastructure	420,187,540	-	-	8,318,780	428,506,320
Vehicles, machinery, furniture and equipment	33,910,317	5,665,199	928,291	150,750	38,797,975
Software	817,293	-	-	-	817,293
Total capital assets, being depreciated	592,324,280	5,744,922	2,581,228	9,897,684	605,385,658
Less accumulated depreciation for:					
Buildings and improvements	74,300,140	3,125,859	1,601,170	-	75,824,829
Infrastructure	174,877,411	10,646,118	-	-	185,523,529
Vehicles, machinery, furniture and equipment	24,379,284	2,235,752	911,593	-	25,703,443
Software	766,686	24,828	-	-	791,514
Total accumulated depreciation	274,323,521	16,032,557	2,512,763	-	287,843,315
Total capital assets, being depreciated, net	318,000,759	(10,287,635)	68,465	9,897,684	317,542,343
Governmental activities capital assets, net	$ 396,727,431	$ 31,941,127	$ 342,465	$ -	$ 428,326,093

Note 6. Capital Assets (Continued)

	Beginning Balance June 30, 2020	Additions	Deletions	Transfers	Ending Balance June 30, 2021
Business-Type Activities					
Capital assets, not being depreciated:					
Land	$ 657,900	$ 101,333	$ -	$ -	$ 759,233
Construction-in-progress	7,736,342	20,937,685	33,783	(3,279,736)	25,360,508
Total capital assets, not being depreciated	8,394,242	21,039,018	33,783	(3,279,736)	26,119,741
Capital assets, being depreciated:					
Buildings	71,699,337	-	-	-	71,699,337
Improvements other than buildings	68,687,192	-	-	3,279,736	71,966,928
Vehicles, machinery, furniture and equipment	13,825,416	909,561	41,341	-	14,693,636
Total capital assets, being depreciated	154,211,945	909,561	41,341	3,279,736	158,359,901
Less accumulated depreciation for:					
Buildings	29,070,832	1,413,166	-	-	30,483,998
Improvements other than buildings	20,777,922	1,373,746	-	-	22,151,668
Vehicles, machinery, furniture and equipment	8,906,485	1,050,154	41,341	-	9,915,298
Total accumulated depreciation	58,755,239	3,837,066	41,341	-	62,550,964
Total capital assets, being depreciated, net	95,456,706	(2,927,505)	-	3,279,736	95,808,937
Business-type activities capital assets, net	$ 103,850,948	$ 18,111,513	$ 33,783	$ -	$ 121,928,678

Note 6. Capital Assets (Continued)

Discretely Presented Component Unit - Waterloo Water Works Capital Assets	Beginning Balance December 31, 2020	Additions	Deletions	Ending Balance December 31, 2021
Capital assets, not being depreciated:				
Land	$ 472,362	$ -	$ -	$ 472,362
Construction-in-progress	3,967,250	1,013,563	(1,281,182)	3,699,631
Total capital assets, not being depreciated	4,439,612	1,013,563	(1,281,182)	4,171,993
Capital assets, being depreciated:				
Buildings and improvements	1,799,537	-	-	1,799,537
Water supply and distribution systems	35,299,456	1,860,410	-	37,159,866
Meters and equipment	1,179,260	63,453	-	1,242,713
Machinery and equipment	3,927,453	219,610	(75,381)	4,071,682
Total capital assets, being depreciated	42,205,706	2,143,473	(75,381)	44,273,798
Less accumulated depreciation for:				
Buildings and improvements	926,982	25,388	-	952,370
Water supply and distribution systems	10,116,596	799,972	-	10,916,568
Meters and equipment	804,276	14,769	-	819,045
Machinery and equipment	2,276,785	266,017	(75,381)	2,467,421
Total accumulated depreciation	14,124,639	1,106,146	(75,381)	15,155,404
Total capital assets, being depreciated, net	28,081,067	1,037,327	-	29,118,394
Net discretely presented component unit—Waterloo Water Works capital assets, net	$ 32,520,679	$ 2,050,890	$ (1,281,182)	$ 33,290,387

Discretely Presented Component Unit - Waterloo Convention & Visitors Bureau, Inc.	Beginning Balance June 30, 2020	Additions	Deletions	Ending Balance June 30, 2021
Capital assets, being depreciated:				
Equipment	$ 130,104	$ -	$ -	$ 130,104
Leasehold improvements	125,924	-	-	125,924
Total capital assets, being depreciated	256,028	-	-	256,028
Less accumulated depreciation	207,806	13,049	-	220,855
Total capital assets, being depreciated, net	$ 48,222	$ (13,049)	$ -	$ 35,173

Note 6. Capital Assets (Continued)

Depreciation expense was charged by the City as follows for the year ended June 30, 2021:

Governmental activities:	
Public safety	$ 930,563
Public works	12,858,909
Culture and recreation	1,980,566
Community and economic development	149,186
General government	113,333
Total governmental activities	16,032,557
Business-type activities:	
Sanitary sewer	3,443,779
Sanitation	393,287
Total business-type activities	3,837,066
Total primary government	$ 19,869,623
Component unit—Waterloo Water Works	$ 1,106,146
Component unit—Waterloo Convention & Visitors Bureau, Inc.	$ 13,049

Note 7. Compensated Absences

City employees accumulate vacation and sick leave hours for subsequent use or for payment upon termination or retirement. A calendar year is primarily used for the calculation of vacation pay benefits while sick leave utilizes the City's fiscal year. Vacation days for most bargaining unit employees must be taken or paid during the calendar year with limited exceptions. Nonbargaining unit employees may carry forward up to 10 days' vacation with proper approval. Upon termination, employees receive payment for unused vacation plus a payment for vacation hours accrued from January through the termination date. As of June 30, 2021, there was $3,517,883 accrued for vacation.

Prior to July 1, 1984, sick leave was allowed to accumulate to a maximum of 240 days, except for police and fire personnel who could accumulate a maximum of 260 days. Any unused days as of July 1, 1984 were accumulated into a frozen sick leave bank. The days frozen in the bank are paid upon use, termination or retirement (except for library employees who will only be paid upon use). If paid upon retirement, the amount due to employees is computed as the amount equal to 60% of the total accumulated hours times the employee's current pay rate paid to employees. Retirees have the option of receiving the payout immediately or receiving it as an annuity over 60 months. Active employees could elect to receive a payout of 60% of their frozen sick dollars beginning in July 2001. As of June 30, 2021, there was $48,838 accrued for the frozen sick leave bank.

After July 1, 1984, sick leave is allowed to accumulate up to 12 days per year. At the end of the year, 25% of any unused sick leave is rolled over to the employee's casual leave bank and the balance of 75% of the unused sick leave is added to the employee's sick leave storage bank for future use. The days accumulated in the bank after July 1, 1984 are not payable upon termination or retirement. Certain Fire Department employees are eligible to roll 75% of their unused sick leave, with the balance added to their sick leave storage bank.

Note 7. Compensated Absences (Continued)

Certain employees can elect either to be paid overtime compensation or to accrue the hours as compensatory time, defined as additional time off from regular hours. Employees are required to be paid for these services upon termination of employment. Maximum hours eligible to be used later as compensatory time are limited by law and labor contracts. Governmental funds do not recognize these accumulations as expenditures until paid. As of June 30, 2021, there was $1,658,638 accrued for unused compensatory time, which includes unused sick leave and frozen sick leave bank.

Employees are also eligible to receive pay-outs of a portion of unused casual leave. The accrued casual pay is reported as compensated absences in the applicable fund which includes $118,326 in governmental funds, as the liabilities are considered matured and are expected to be liquidated with expendable available financial resources, and $247 in an enterprise fund. Frozen sick leave, vacation pay and compensatory time liabilities are accrued when incurred in the government-wide and proprietary fund statements and reported as a liability.

Note 8. Long-Term Liabilities

The following is a summary of the changes in long-term liabilities for the year ended June 30, 2021:

	June 30, 2020	Additions	Reductions	June 30, 2021	Due Within One Year
Governmental activities:					
General obligation bonds	$ 85,980,000	$ 20,150,000	$ 15,045,000	$ 91,085,000	$ 8,960,000
Loans and notes (direct borrowing)	5,862,152	1,155,453	1,104,093	5,913,512	1,120,424
Capital lease	-	3,964,965	202,035	3,762,930	401,242
Compensated absences	4,970,231	3,860,748	3,821,769	5,009,210	3,247,849
Total OPEB liability	19,076,867	-	634,660	18,442,207	-
Net pension liability—IPERS	11,435,190	1,875,564	-	13,310,754	-
Net pension liability—MFPRSI	36,614,772	7,024,214	-	43,638,986	-
Subtotal	163,939,212	38,030,944	20,807,557	181,162,599	13,729,515
Unamortized discounts	(172,379)	-	(7,715)	(164,664)	-
Bond premium	1,469,171	557,496	414,492	1,612,175	-
Total long-term liabilities, governmental activities	$ 165,236,004	$ 38,588,440	$ 21,214,334	$ 182,610,110	$ 13,729,515
Business-type activities:					
General obligation bonds	$ 14,365,000	$ 2,830,000	$ 4,880,000	$ 12,315,000	$ 1,965,000
State revolving fund capital loans (direct borrowing)	2,030,495	15,800,709	427,473	17,403,731	1,217,240
Compensated absences	296,959	321,736	332,811	285,884	246,684
Total OPEB liability	2,954,732	-	132,389	2,822,343	-
Net pension liability—IPERS	2,826,664	491,248	-	3,317,912	-
Subtotal	22,473,850	19,443,693	5,772,673	36,144,870	3,428,924
Unamortized discounts	(61,630)	-	(2,328)	(59,302)	-
Bond premium	238,306	26,954	28,991	236,269	-
Total long-term liabilities, business-type activities	$ 22,650,526	$ 19,470,647	$ 5,799,336	$ 36,321,837	$ 3,428,924

Compensated absences and net pension and OPEB liabilities attributable to governmental activities are generally liquidated by the General Fund.

Note 8. Long-Term Liabilities (Continued)

General obligation bonds and notes are direct obligations and pledge the full faith and credit of the City. Bonds are generally issued for the purpose of financing the acquisition and construction of major capital facilities or infrastructure.

Debt indentures require that certain covenants relating to the maintenance and efficiency of the operating system, the rate structure, restrictions on borrowings, leasing or disposition of assets and minimum insurance coverage be adhered to. These covenants are: (a) the interest on the tax-exempt bonds are to be excludable from gross income for federal income tax purposes, (b) the annual report must be submitted within 270 days after year-end, and (c) the City must give notice of significant events including those events causing delinquency of payment, bond calls, defeasances of bonds, or rating changes of bonds no later than ten business days after the event.

On June 22, 2021, the City issued $14,370,000 in tax-exempt General Obligation Bonds, Series 2021A, maturing June 1, 2022, through June 1, 2036, at a stated interest rate of 2 percent. This issue included a portion that refunded the balance outstanding of $2,885,000 of the Series 2012A bonds and $2,920,000 of the Series 2013A bonds. Total debt service requirements were reduced by $116,271, resulting in an economic gain of $112,312 or 3.893% for the 2012A bonds. Total debt service requirements were reduced by $195,971, resulting in an economic gain of $188,159, or 6.444% for the 2013A bonds.

The City also issued $8,610,000 in taxable General Obligation Bonds, Series 2021B, maturing June 1, 2022, through June 1, 2036, at stated interest rates ranging from 0.2 percent to 2.2 percent. The taxable issue included a portion that refunded the balance outstanding of $3,525,000 of the Series 2013B bonds. Total debt service requirements for this issue were reduced by $303,770, which resulted in an economic gain of $290,556, or 8.243 percent.

Reasons for issuances, outside of the portion that refunded existing debt, were to finance a variety of capital improvements, including Convention Center renovations and other facility improvements, construction of the Shaulis Road project, construction of the replacement bridges on Park Avenue and 11th Streets, sidewalks and trails, traffic safety improvements, as well as equipment and technology needs, leisure facilities, demolition of blighted properties and economic development purposes.

Note 8. Long-Term Liabilities (Continued)

The City's outstanding general obligation long-term debt is as follows:

Issue Date	Purpose	Interest Rates	Outstanding June 30, 2021
Publicly issued long-term debt:			
June 2014	Tax-exempt–capital improvements/general	2.00 - 3.12	$ 3,810,000
June 2014	Taxable	1.00 - 4.00	3,205,000
June 2014	Refunding	2.00	570,000
June 2015	Tax-exempt–capital improvements/general	3.00 - 3.50	7,875,000
June 2015	Taxable	1.50 - 4.00	995,000
June 2016	Tax-exempt–capital improvements/general	2.00 - 2.25	5,025,000
June 2016	Taxable	0.80 - 3.10	1,285,000
June 2016	Taxable	0.90 - 3.40	7,465,000
June 2017	Tax-exempt–capital improvements/general	3.00	5,755,000
June 2017	Taxable	1.35 - 3.35	2,755,000
June 2017	Taxable–urban renewal	2.75 - 3.50	6,725,000
June 2018	Tax-exempt–capital improvements/general	3.00	7,240,000
June 2018	Taxable	2.50 - 3.50	780,000
June 2019	Tax-exempt–capital improvements/general	3.00	5,620,000
June 2019	Taxable	2.73	2,640,000
October 2019	Refunding	2.00	1,955,000
October 2019	Taxable refunding	1.56	2,640,000
June 2020	Tax-exempt–capital improvements/general	2.00	6,605,000
June 2020	Taxable	1.52	7,475,000
June 2021	Tax-exempt-capital improvements/general; refunding	2.00	14,370,000
June 2021	Taxable-capital improvements general; refunding	1.56	8,610,000
			$ 103,400,000

Note 8. Long-Term Liabilities (Continued)

Annual debt service on general obligation and revenue bonds as of June 30, 2021 are as follows:

	GO Debt Service General Obligation Bonds	
	Principal	Interest
Years ending June 30:		
2022	$ 8,960,000	$ 2,220,181
2023	8,430,000	2,040,719
2024	8,665,000	1,848,485
2025	8,215,000	1,656,399
2026	8,710,000	4,118,670
2027–2031	35,445,000	4,388,742
2032–2036	12,660,000	919,246
	$ 91,085,000	$ 17,192,442

	Sanitary Sewer Enterprise General Obligation Bonds	
	Principal	Interest
Years ending June 30:		
2022	$ 1,965,000	$ 272,520
2023	1,930,000	233,666
2024	1,485,000	193,596
2025	1,805,000	153,821
2026	1,485,000	115,734
2027–2031	3,645,000	217,249
2032–2033	-	2,400
	$ 12,315,000	$ 1,188,986

Loans and notes: The City has entered into development agreements including rebates of property taxes paid by other parties to the agreements. Most agreements include a set percentage of taxes paid for a specified number of years. The following agreements require a guaranteed amount of principal plus interest to be paid to the developer. As of June 30, 2021, the outstanding balance of these loans was $5,913,512.

- Deer Creek Development, LLC, original loan amount of $1,896,017 plus interest at 7% through March 31, 2011 then at 4.75%, compounded semiannually. In fiscal year 2014, there were additions to the agreement of $6,130. Payable at $300,000 in fiscal year 2011 and semiannual payments of $100,000 are due beginning November 2011 until principal plus interest have been paid. The loan balance was $967,012 at June 30, 2021.
- North Crossing Development, LLC, original loan amount of $7,000,000 plus interest at 1.81% through September 1, 2025. Payable in annual payments of $1,000,000 are due beginning August 29, 2019 until principal plus interest have been paid. The loan balance was $3,831,049 at June 30, 2021.
- Fusion Investments, LLC, original loan amount of $1,155,453 plus interest at 0.56%. Payable in annual payments of $40,000 are due beginning in fiscal year 2021, not to exceed a total of $1,200,000. The loan balance was $1,115,451 at June 30, 2021.

Note 8. Long-Term Liabilities (Continued)

Other loans and notes: Other governmental activity loans and notes mature as follows:

	Governmental Activities	
	Principal	Interest
Years ending June 30:		
2022	$ 1,120,424	$ 146,634
2023	1,144,938	122,565
2024	1,170,045	97,767
2025	1,195,869	72,323
2026	357,927	66,898
2027-2031	924,309	16,319
	$ 5,913,512	$ 522,506

State revolving fund capital notes: During fiscal years 2018 and 2019, the City entered into two agreements with the Iowa Finance Authority for Clean Water Revolving Loans with an approved loan amount totaling $3,677,000. During fiscal year 2021, the City entered into three additional agreements with a total approved loan amount of $25,452,000. During fiscal year 2021, the City made draws on these loans of $15,800,709. As of June 30, 2021, the notes had an outstanding balance of $17,403,731. The notes bear interest at 1.75%, with annual principal and interest payments through 2041.

These notes mature as follows:

	Business-type activities	
	Principal	Interest
Years ending June 30:		
2022	$ 1,217,240	$ 487,762
2023	1,246,000	528,075
2024	1,270,000	503,338
2025	1,296,000	478,123
2026	1,320,000	452,393
2027-2031	7,007,000	1,858,175
2032-2036	3,705,491	477,469
2037-2040	342,000	14,080
	$ 17,403,731	$ 4,799,415

Discretely presented component unit:

	Balance December 31, 2019	Additions	Deletions	Balance December 31, 2020	Due Within One Year
Compensated absences	$ 60,883	$ 64,162	$ 60,883	$ 64,162	$ 64,162

Note 8. Long-Term Liabilities (Continued)

Capital lease: On April 12, 2021, the City entered into a 10-year capital lease agreement for police equipment, including body cameras and tasers. The lease bears interest at 0.56% and annual payments of principal and interest are due through the expiration of the lease term in April 2031. The following schedule reflects the future minimum lease payments together with the present value of the net minimum lease payments as of June 30, 2021:

	Governmental Activities Capital Lease
Fiscal year ending:	
2022	$ 422,918
2023	419,938
2024	419,938
2025	419,938
2026	438,578
2027-2013	1,754,312
Total minimum lease payments	3,875,622
Less amount representing interest	(112,692)
	$ 3,762,930

Note 9. Operating Leases

Effective July 1, 1999, the City's sanitary sewer operations entered into a five-year agreement for the management of biosolid by-products produced at the Wastewater Treatment Facility. The agreement included the lease of a storage facility. This lease was extended on October 14, 2019 for another five-year period, at a monthly rental of $4,900. Rental expense for all material operating leases was $149,900 for the year ended June 30, 2021.

Cedar Valley SportsPlex: The Cedar Valley SportsPlex, a 125,000 square foot recreational facility that includes indoor soccer fields, gyms, a leisure pool, fitness facility, running track and multi-purpose activity spaces, opened in January 2014. The facility is a joint project of the City and the Waterloo Development Corporation. The Waterloo Development Corporation raised the funds, through a combination of private donations and grants from the Black Hawk County Gaming Association, to construct the $23 million facility. The City acquired the property where the facility is located and signed a lease purchase agreement to operate the facility for $100 per year. The lease purchase agreement gave the City the option to take ownership of the facility at the end of the lease term or to cease operating the facility at that time. In August 2014, the lease agreement was amended to remove that option, so the property will automatically transfer to the City at the end of the lease term. The Waterloo Development Corporation signed an agreement with the City which guarantees that the fundraising for construction will be completed. Because there was an automatic transfer of the assets at the end of the term of the agreement, and that future lease payments to the Waterloo Development Corporation are nominal, the City has no capital contribution to report for the year ended June 30, 2021, and no capital lease liability as of June 30, 2021.

The Leisure Services department of the General Fund is operating the facility with the intent for it to be self-supporting.

Note 10. Retirement Systems

The City contributes to two employee retirement systems, the Iowa Public Employees Retirement System (IPERS) and the Municipal Fire and Police Retirement System of Iowa (MFPRSI). IPERS is administered by the State of Iowa. MFPRSI is governed by a nine-member Board of Trustees. Though separate and apart from state government, the Board is authorized by the state legislature, which also establishes by statue the pension and disability benefits and the System's funding mechanism. All full-time employees must participate in either IPERS or MFPRSI. Below is a summary of amounts reported by the City as of and for the year ended June 30, 2021:

	IPERS	MFPRSI	Total
Net pension liability	$ 16,628,664	$ 43,638,986	$ 60,267,650
Deferred outflow of resources	3,764,062	13,261,770	17,025,832
Deferred inflow of resources	779,379	877,843	1,657,222
Pension expense	717,579	3,410,425	4,128,004

Iowa Public Employees' Retirement System:

Plan description: Employees of the City are provided with pensions through the Iowa Public Employees Retirement System (IPERS)—a cost-sharing multiple-employer defined benefit pension plan administered by the State of Iowa. IPERS provides retirement and death benefits which are established by State statute to plan members and beneficiaries. IPERS issues a publicly available financial report that includes financial statements and required supplementary information. The report may be obtained by writing to IPERS, P.O. Box 9117, Des Moines, Iowa, 50306-9117.

Benefits provided: IPERS provides retirement, disability and death benefits. Retirement benefits are determined based on the employee's highest five-year average salary and a multiplier based on the years of service. Employees are eligible for full retirement age 65; at age 62 with at least 20 years of covered employment or when the years of service plus the employee's age equals or exceeds 88. Four years of service is required for nonservice-related disability eligibility. Disability benefits are determined in the same manner as retirement benefits but are payable immediately without an actuarial reduction. Death benefits are calculated based on the actuarial present value of the employee's accrued benefit at the time of death or a calculation based on the employee's contributions, highest covered annual wage and years of service.

Contributions: Per Iowa Code Section 97B.4(4)(d) the required contribution rate is determined by the IPERS actuary as the rate necessary to fully fund the benefits as defined by Iowa Code Chapter 97B. Employees are required to contribute 6.29% of their annual pay. The City contractually required contribution rate for the year ended June 30, 2021, was 9.44% of annual payroll, actuarially determined as an amount that, when combined with employee contributions, is expected to finance the costs of benefits earned by employees during the year, with an additional amount to finance any unfunded accrued liability. Contributions to the pension plan from the City were $1,792,019 for the year ended June 30, 2021.

Pension liabilities, pension expense, and deferred inflow and outflows of resources related to pensions: At June 30, 2021, the City reported a liability of $16,628,664 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on a projection of the City's long-term share of contributions to the pension plan relative to the projected contributions of all participating governments, actuarially determined. At June 30, 2020, the City's proportion was 0.238378%, a decrease of .007913% from the City's proportion at June 30, 2020.

Note 10. Retirement Systems (Continued)

For the year ended June 30, 2021, the City recognized pension expense of $717,579. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 18,370	$ (394,142)
Changes of assumptions	853,544	-
Net difference between projected and actual earnings on pension plan investments	934,795	-
Changes in proportion and differences between City contributions and proportionate share of contributions	165,334	(385,237)
Total deferred amounts to be recognized in pension expense in future periods	1,972,043	(779,379)
City contributions subsequent to the measurement date	1,792,019	-
Total deferred amounts related to pensions	$ 3,764,062	$ (779,379)

$1,792,019 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The deferred outflows and deferred inflows resulting from the difference between projected and actual earnings on pension plan investments will be recognized as a reduction of pension expense over five years. The other deferred inflows and outflows will be recognized in pension expense using the average expected remaining service lives of all IPERS members. The average is determined by taking the calculated total future service years of the Plan divided by the number of the people in the Plan including retirees.

Deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Years ended June 30:	
2022	$ 155,934
2023	295,536
2024	292,319
2025	487,928
2026	(39,053)
	$ 1,192,664

Note 10. Retirement Systems (Continued)

Actuarial assumptions: The total pension liability was determined by an actuarial valuation as of June 30, 2020, using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation (effective June 30, 2020)	2.60% per annum
Rates of salary increases (effective June 30, 2020)	3.25% to 16.25%, average, including inflation. Rates vary by membership group.
Long-term effective investment rate of return (effective June 30, 2020)	7.00%, compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2020)	3.25%, per annum, based on 2.60% inflation and 0.65% real wage inflation.

Mortality rates were based on the RP-2014 Employee and Health Annuitant Tables with MP 2017 generational economic adjustments.

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an assumption study dated March 24, 2017 and demographic assumption study dated June 28, 2018.

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

The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Core-plus fixed income	27.0%	1.71%
Domestic equity	22.0	5.60
Global smart beta equity	3.0	5.82
International equity	15.0	6.08
Private equity	11.0	10.31
Private real assets	7.5	4.76
Public real assets	7.0	2.81
Public credit	3.5	3.32
Private credit	3.0	3.01
Cash	1.0	(0.21)
	100.0%	

Note 10. Retirement Systems (Continued)

Discount rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the current contribution rate and that contributions from cities will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00 %)	1% Increase (8.00 %)
City's proportionate share of the net pension liability	$ 27,726,894	$ 16,628,664	$ 7,322,968

Pension plan fiduciary net position. Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report; which can be located at www.ipers.org.

Municipal Fire and Police Retirement System of Iowa

Plan description: MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension benefits: Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66% of the member's average final compensation. Additional benefits are available to members who perform more than 22 years of service (2% for each additional year of service, up to a maximum of 8 years). Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50% surviving spouse benefit.

Note 10. Retirement Systems (Continued)

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

Disability and death benefits: Disability coverage is broken down into two types, accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60% of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50% of the member's average final compensation, for those with 5 or more years of service, or the member's service retirement benefit calculation amount, and 25% of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50% of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40% of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50% of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which states a standard formula for the increases.

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

Contributions: Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa as modified by act of the 1994 General Assembly, to establish compliance with the Federal Older Workers Benefit Protections Act, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2021.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17% of earnable compensation. The City's contribution rate was 25.31% for the year ended June 30, 2021.

The City's contributions to MFPRSI for the year ended June 30, 2021 were $4,528,152.

Note 10. Retirement Systems (Continued)

If approved by the state legislature, state appropriation may further reduce the employer's contribution rate, but not below the minimum statutory contribution rate of 17% of earnable compensation. The State of Iowa therefore is considered to be a nonemployer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67—*Financial Reporting for Pension Plans*, (GASB 67).

There were no state appropriations to MFPRSI during their fiscal year ended June 30, 2021.

Net pension liabilities, pension expense, and deferred inflows and outflows of resources related to pensions: At June 30, 2021, the City reported a liability of $43,638,986 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2020, the City's proportion was 5.471285%, a decrease of 0.11086% from the City's proportion at June 30, 2019.

For the year ended June 30, 2021, the City recognized pension expense of $3,410,425. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,199,834	$ (237,050)
Changes of assumptions	1,080,988	(52,065)
Net difference between projected and actual earnings on pension plan investments	6,419,812	-
Changes in proportion and differences between City contributions and proportionate share of contributions	32,983	(588,728)
Total deferred amounts to be recognized in pension expense in future periods	8,733,617	(877,843)
City contributions subsequent to the measurement date	4,528,153	-
Total deferred amounts related to pensions	$ 13,261,770	$ (877,843)

Note 10. Retirement Systems (Continued)

$4,528,153 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2022. The deferred outflows and deferred inflows resulting from the difference between projected and actual earnings on pension plan investments will be recognized as a reduction of pension expense over five years. The other deferred inflows and outflows will be recognized in pension expense using the average expected remaining service lives of all MFPRSI members. The average is determined by taking the calculated total future service years of the Plan divided by the number of the people in the Plan including retirees. Deferred outflows of resources and deferred inflows of resources will be recognized in pension expense as follows:

Years ended June 30:	
2022	$ 1,727,682
2023	2,458,162
2024	2,198,809
2025	1,477,244
2026	(6,123)
	$ 7,855,774

Actuarial assumptions: The total pension liability in the June 30, 2020, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Inflation	3.00%
Salary increases	3.75% to 15.11%, average, including inflation.
Investment rate of return	7.50%, net of pension plan investment expense, including inflation

The actuarial assumptions used in the June 30, 2020 valuation were based on the results of an actuarial experience study for the period from July 1, 2007 to June 30, 2017.

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

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

Note 10. Retirement Systems (Continued)

The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Large cap		5.50%
Small cap		5.80
International large cap		7.30
Core plus fixed income		3.30
Emerging markets		9.00
Emerging market debt		6.30
Master limited partnerships		9.00
Core Investments	40.00%	
Private Equity/Debt	15.00	9.00
Private core real estate		6.00
Private non-core real estate		8.00
Real Estate	10.00	
Tactial Asset Allocation	35.00	6.40
	100.00%	

Discount rate: The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of City's proportionate share of the net pension liability to changes in the discount rate: The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the city's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.50%) or 1-percentage-point higher (8.50%) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50 %)	1% Increase (8.50 %)
City's proportionate share of the net pension liability	$ 66,933,711	$ 43,638,986	$ 24,343,548

Component unit: Waterloo Water Works contributes to the Waterloo Water Works Pension Plan (WWW Plan) and the Iowa Public Employees' Retirement System (IPERS).

Note 10. Retirement Systems (Continued)

Waterloo Water Works Pension Plan:

Plan description: The Waterloo Water Works Pension Plan is a single-employer defined benefit plan administered by the Pension Committee of Waterloo Water Works. The WWW Plan provides retirement benefits to plan members and beneficiaries. No new WWW Plan members were allowed after December 31, 2007. The WWW Plan does not issue a stand-alone financial report. The actuarial report on the Plan is held at the Waterloo Water Work's office.

The following brief description is provided for general informational purposes only. Refer to the WWW Plan documents for more information.

Pension benefits: Retirement benefits are calculated using the highest three consecutive years of pensionable earnings during the last ten years of employment. The accrued benefit is determined to be 60% of average compensation, reduced if years of service is less than thirty years. Normal retirement age is 65. Married members may receive a benefit for life; however, members are required by law to receive a reduced qualified joint and survivor benefit, unless formally elected otherwise. In no event shall pensionable earnings exceed the limitation specified in Section 401(a)(17) of the Internal Revenue Code. Cost-of-living adjustments are provided to members and beneficiaries at the discretion of the Committee.

As of December 31, the following members were covered by the WWW Plan:

Inactive plan members and beneficiaries currently receiving benefits	36
Inactive plan members entitled to but not yet receiving benefits	1
Active plan members	11
Total members	48

***Contributions*:** The contribution requirements of the Plan members (employees) and Waterloo Water Works are established and may be amended by Waterloo Water Works. Mandatory contributions to the WWW Plan by WWW Plan members are equal to the IPERS rate effective January 1 of the previous year, 6.29% for the year ending December 31, 2020. Prior to 2010, WWW Plan member contributions were not required and Waterloo Water Works made all the required contributions. Beginning January 1, 2010, WWW Plan members were required to contribute one-third of the full contribution rate of 4.1% and Waterloo Water Works paid the rest of the required contribution. As of January 1, 2011, WWW Plan members were required to contribute two-thirds of the full contribution rate of 4.3% and beginning January 1, 2012, WWW Plan members were required to contribute all of the mandatory contributions. The Waterloo Water Works Board of Trustees has approved Waterloo Water Works contributions to the Plan in excess of the amount determined annually by the actuary in an effort to eliminate over time the net pension liability as computed by the actuary.

Note 10. Retirement Systems (Continued)

Net pension liabilities, pension expense and deferred outflows of resources and deferred inflows of resources related to pensions: At December 31, 2020, the Water Works' recognized pension expense of $98,041. At December 31, 2020, the Water Works' reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ -	$ (97,416)
Changes of assumptions	157,616	-
Net difference between projected and actual earnings on pension plan investments	-	(919,464)
Total deferred amounts related to pensions	$ 157,616	$ (1,016,880)

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

Years ending December 31:	
2021	$ (188,104)
2022	(170,465)
2023	(363,734)
2024	(136,961)
Total	$ (859,264)

Actuarial assumptions: The Waterloo Water Works' net pension liability was measured as of December 31, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liability in the December 31, 2020 was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	2.50% per annum
Rates of salary increases	3.00% per annum
Long-term investment rate of return	7.00%, compounded annually, net of investment expenses.

Note 10. Retirement Systems (Continued)

The actuarial assumptions used in the December 31, 2020 valuation were based on the results of an actuarial experience study for the period January 1, 2019 through December 31, 2019. In addition, mortality rates were based on 2020 IRS Combined Mortality Table as appropriate.

The long-term expected rate of return on WWW Plan investments was determined using a building-block method in which expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These expected future real rates of return are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. Best estimates of arithmetic real rates of return for each major asset class included in the WWW Plan's target asset allocation as of December 31, 2020 are summarized in the following table:

	Target Allocation	Long-Term Expected Real Rate of Return
Asset Class:		
Cash and fixed income	28%	0.045%
Equity large cap	56	4.50
Equity mid cap	9	4.70
Equity small cap	7	4.70
Real estate	-	3.75
Total	100%	

Discount rate: The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that WWW Plan member contributions will be made at the current contribution rate and that contributions will be made at rates equal to the differences between actuarially determined contribution rates and the member rate. Professional judgement on future contributions has been applied in those cases where contribution patterns deviate from the actuarially determined rates. Based on those assumptions the WWW Plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit.

***Sensitivity of the net pension liability to changes in the discount rate*:** The following presents the net pension liability calculated using the discount rate of 7.00%, as well as what the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower, or 1-percentage-point higher than the current rate:

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Net pension liability (asset)	$ 1,488,064	$ 678,763	$ (21,923)

Note 10. Retirement Systems (Continued)

Changes in Waterloo Water Works' net pension liability: Changes in the Waterloo Water Works' net pension liability for the year ended December 31, 2019 were as follows:

	Total Pension Liability	Plan Fiduciary Net Position	Net Pension Liability
Balance, beginning of year	$ 9,037,366	$ 7,319,079	$ 1,718,287
Changes for the year:			
Service cost	55,720	-	55,720
Interest	645,354	-	645,354
Difference between expected and actual experience	(194,832)	-	(194,832)
Changes in assumptions	315,233	-	315,233
Contributions, employer	-	591,000	(591,000)
Contributions, member	-	48,602	(48,602)
Net investment income	-	1,221,397	(1,221,397)
Benefit payments including refunds of employee contributions	(677,004)	(677,004)	-
Balance, end of year	$ 9,181,837	$ 8,503,074	$ 678,763

Payables to the Waterloo Water Works' Plan: All required Waterloo Water Works contributions and required employee contributions which had been withheld from employee wages were remitted to the WWW Plan by December 31, 2020.

IPERS—Waterloo Water Works:

Plan Description: IPERS membership is mandatory for employees of Waterloo Water Works, except for those covered by another retirement system. Employees of Waterloo Water Works are provided with pensions through a cost-sharing multiple-employer defined benefit pension plan administered by IPERS. IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, P.O. Box 9117, Des Moines, IA 50306-9117 or at www.ipers.org.

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

Note 10. Retirement Systems (Continued)

Pension benefits: A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, any time after reaching age 62 with 20 or more years of covered employment, or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. (These qualifications must be met on the member's first month of entitlement to benefits.) Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary. (For members with service before June 30, 2012, the highest of three-year average salary as of that date will be used if it is greater than the highest five-year average salary).

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1, 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and death benefits: A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

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

In fiscal year 2020, pursuant to the required rate, regular members contributed 6.29% of covered payroll and Waterloo Water Works contributed 9.44% of covered payroll for a total rate of 15.73%.

Note 10. Retirement Systems (Continued)

The Waterloo Water Works' contributions to IPERS for the year ended December 31, 2020 were $153,186.

As December 31, 2020, the Waterloo Water Works' liability for its proportionate share of the net pension liability totaled $1,220,674. The net pension liability was measured as of June 30, 2020, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The Water Works' proportion of the net pension liability was based on the Water Works' share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2020, the Water Works' collective proportion was 0.017377%, which was an increase of 0.000940% from its proportion measured as of June 30, 2019.

For the year ended December 31, 2020, the Water Works recognized pension expense of $71,365. At December 31, 2020, the Water Works reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 1,348	$ (28,933)
Changes of assumptions	62,657	-
Net difference between projected and actual earnings on IPERS' investments	68,622	-
Changes in proportion and differences between Water Works contributions and proportionate share of contributions	98,547	(18,034)
Total deferred amounts to be recognized in pension expense in future periods	231,174	(46,967)
Water Works contributions subsequent to the measurement date	84,470	-
Total deferred amounts related to pensions	$ 315,644	$ (46,967)

Deferred outflows of resources related to pensions of $84,470 represent the amount Waterloo Water Works contributed subsequent to the measurement date and will be recognized as a reduction of the net pension liability in the year ended December 31, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years ended December 31:	
2021	$ 47,203
2022	46,862
2023	34,462
2024	49,723
2025	5,957
	$ 184,207

There were no nonemployer contributing entities at IPERS.

Note 10. Retirement Systems (Continued)

Actuarial assumptions: The total pension liability in the June 30, 2020 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurements:
The actuarial assumptions used in the June 30, 2020 valuation were based on the results of actuarial experience study dated June 28, 2018.

Rate of inflation (effective June 30, 2020)	2.60% per annum
Rates of salary increases (effective June 30, 2020)	3.25% to 16.25%, average, including inflation. Rates vary by membership group.
Long-term effective investment rate of return (effective June 30, 2020)	7.00%, compounded annually, net of investment expense, including inflation.
Wage growth (effective June 30, 2020)	3.25%, per annum, based on 2.60% inflation and 0.65% real wage inflation.

Mortality rates were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

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

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Core-plus fixed income	27.0%	1.71%
Domestic equity	22.0	5.60
Global smart beta equity	3.0	5.82
International equity	15.0	6.08
Private equity	11.0	10.31
Private real assets	7.5	4.76
Public real assets	7.0	2.81
Public credit	3.5	3.32
Private credit	3.0	3.01
Cash	1.0	(0.21)
	100.0%	

Note 10. Retirement Systems (Continued)

Discount rate: The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from Waterloo Water Works will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the Waterloo Water Works' proportionate share of the net pension liability to changes in the discount rate: The following presents the Waterloo Water Works' proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the Waterloo Water Works' proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1-percentage-point lower (6.00%) or 1-percentage-point higher (8.00%) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Water Work's proportionate share of the net pension liability	$ 2,035,370	$ 1,220,674	$ 537,563

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

Payables to the pension plan: At December 31, 2020, Waterloo Water Works reported payables to IPERS of $18,515 for legally required Waterloo Water Works' contributions and $12,337 for legally required Waterloo Water Works' contributions which had been withheld from employee wages but not yet remitted to IPERS.

Note 11. Deficit Fund Balances

Funds with deficit balances as of June 30, 2021 were as follows:

Nonmajor governmental:	
Special revenue:	
Grants	$ 1,353,868
Capital projects,	
Capital Improvements	5,480,868

The deficit of the above funds are expected to be eliminated through future transfers from other funds, grant proceeds or bond proceeds.

Note 12. Commitments

Construction: The City is involved in construction of capital assets, mainly streets, riverfront improvements and Brownfields reconstruction. Much of the construction is partially funded through federal, state and local grants and donations. City participation in the programs is generally funded through proceeds of debt issues and local option taxes. As of June 30, 2021, the City was committed to approximately $42.2 million of construction contracts.

Property tax rebates: The City has entered into a number of development agreements with various businesses located in City tax increment financing districts. The agreements generally offer rebates of portions of taxes paid for up to 10 years, depending on each individual agreement. The amount of the rebates are a percentage of the actual taxes paid by the business. Rebates are reported at the time property taxes are received. See Note 19 for additional information.

Loan guarantee: The City has guaranteed a bank loan of Cedar Skyline Corporation d/b/a Main Street Waterloo, a not-for-profit corporation. Main Street Waterloo and the City are not part of the same reporting entity. In 1999, Main Street Waterloo entered into a loan agreement with a financial institution, which was amended in 2006, 2010, 2016 and 2021. The note matures monthly through August 17, 2025. When the loan was entered into, the City voted to extend a nonexchange financial guarantee on the Main Street Waterloo loan. In the event that Main Street Waterloo is unable to repay the loan, the City would be required to make the payment, with no requirements for Main Street Waterloo to repay the City if the City has to pay any amount on the loan. As of June 30, 2021, the loan balance was $172,630. Based on City management's assessment of the qualitative factors and historical data, the City has not recorded a liability for this nonexchange financial guarantee.

Note 13. Other Postemployment Benefits

***Plan description*:** The City's defined benefit OPEB plan, a single-employer health care plan provides OPEB for all active and retired employees and their eligible dependents. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of Statement 75. The plan does not issue a stand-alone financial report.

Benefits provided: Individuals who are employed by the City are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. As required by state law, employees who retire from service with the City prior to age 65 are eligible for coverage in the plan. Police and fire employees must have completed four years of service, be age 55 and vested in the Municipal Fire and Police Retirement System. All other employees must have completed four years of service (seven years of service after July 1, 2012), be age 55 and be vested in IPERS to participate in the plan. Retirees are allowed to be covered by the plan until they are Medicare eligible at 65. Spouses of retirees are eligible to be covered on the plan for an additional eight ears or until they reach age 65.

Contributions: The current funding policy of the City is to pay health claims as they occur. Contributions are required for both retiree and dependent coverage. Retirees are required to pay the current premium equivalent amounts less a contribution subsidy provided by the City for those employees hired prior to July 1, 1990.

The contribution subsidy available to retirees and their eligible dependents is determined by years of service and the date of retirement. The subsidy is available until a retiree reaches age 65. Once the retiree reaches age 65, the dependent may continue coverage at a 100% subsidy, grading down 20% each year thereafter. This benefit is available only to those hired before July 1, 1990. The percentage of the monthly contribution that the City subsidizes is detailed in the table on the next page.

Note 13. Other Postemployment Benefits (Continued)

Criteria	Employer Subsidy Percentage
Retire prior to September 1, 1990:	
All employees	100%
Retire on or after September 1, 1990:	
Hired prior to July 1, 1990:	
28+ continuous years of service	100
20-27 continuous years of service	80
15-19 continuous years of service	60
10-14 continuous years of service	40
< 10 continuous years of service	-
Hired on or after July 1, 1990:	
All employees	-

The current full premium equivalent amounts as of June 30, 2021 are shown below:

	PPO	Dental
Single	$ 615	$ 40
Subscriber and spouse	1,560	100

Disabled retirees follow a contribution schedule that is slightly different from regular retirees. Work related incidents allow disabled retirees and their dependents a 100% subsidy until age 65. Nonwork related incidents allow a 75% subsidy until age 65. Once the retiree reaches age 65, dependents of disabled retirees receive a 75% subsidy, grading down 20% each year thereafter.

Employees covered by benefit terms: At June 30, 2020, the following employees were covered by the benefit terms:

Inactive employees currently receiving benefits	100
Active employees, fully eligible for benefits	25
Active employees, not fully eligible for benefits	504
	629

Note 13. Other Postemployment Benefits (Continued)

Total OPEB liability: The City's total OPEB liability of $21,264,550 was measured as of June 30, 2021, and was determined by an actuarial valuation as of that date.

Actuarial methods and assumptions: The total OPEB liability in the June 30, 2021 actuarial valuation was determined using the following actuarial assumptions and other inputs, applied to all periods included in the measurement, unless otherwise specified:

Inflation	3.0% per annum
Salary increases	3.25% per annum
Discount rate	2.21% as of July 1, 2020 and 2.16% as of June 30, 2021
Health care cost trend rates:	
Premedicare medical and Rx benefits	6.0% reduced 0.5% per annum to ultimate of 4.5%
Medicare benefits	5.0% reduced 0.5% per annum to ultimate of 4.5%
Stop loss fees	6.0% reduced 0.5% per annum to ultimate of 4.5%
Administrative fees	4.5% reduced 0.5% per annum to ultimate of 4.5%
Mortality rates	PUB-2010 morality table with generational scale MP-2019

The discount rate was based on Bond Buyer 20-Bond GO index.

The actuarial assumptions used in the June 30, 2021 valuation were based on the results of an actuarial experience study used in the MFPRSI Actuarial Valuation Report as of July 1, 2019 and IPERS Actuarial Valuation as of June 30, 2019.

Changes in the total OPEB liability

	Total OPEB Liability
Balance as of June 30, 2020	$ 22,031,599
Changes for the year:	
Service cost	735,571
Interest	479,230
Changes in assumptions or other inputs	183,252
Contributions and payments made	(2,165,102)
Net changes	(767,049)
Balance as of June 30, 2021	$ 21,264,550

Sensitivity of the total OPEB liability to changes in the discount rate: The following presents the total OPEB liability of the City, as well as what the City's approximate total OPEB liability would be if it were calculated using a discount rate that is 1-percentage-point lower (1.16%) or 1-percentage-point higher (3.16%) than the current discount rate:

	1% Decrease 1.21%	Discount Rate 2.21%	1% Increase 3.21%
Total OPEB liability	$ 23,402,000	$ 21,264,550	$ 19,420,000

Note 13. Other Postemployment Benefits (Continued)

Sensitivity of the total OPEB liability to changes in the healthcare cost trend rates: The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1-percentage-point lower or 1-percentage-point higher than the current healthcare cost trend rates:

	1% Decrease	Health Care Current Trend	1% Increase
Total OPEB liability	$ 19,913,000	$ 21,264,550	$ 22,749,000

OPEB expense and deferred outflows of resources and deferred inflows of resources related to OPEB: For the year ended June 30, 2021, the City recognized OPEB benefit of $652,784. At June 30, 2021, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following source:

	Deferred Outflows of Resources	Deferred Inflow of Resources
Difference between actual and expected experience	$ 1,582,703	$ -
Changes of assumptions or other inputs	793,196	(212,923)
	$ 2,375,899	$ (212,923)

Amounts reported as the deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized in OPEB expense over the average future service to retirement of plan participants as follows:

Years ending June 30:	
2022	$ 297,517
2023	297,517
2024	297,517
2025	297,517
2026	297,517
Thereafter	675,391
	$ 2,162,976

Note 14. Employee Health Care Plan

The City provides health care, including dental, vision and prescription coverages, to its employees and certain former employees through a self-funded health insurance plan. Administration is provided by contracted providers. The City accounts for the plan in the General Fund, City Clerk and Finance Department, Health/Life Insurance Activity. Other funds, departments and activities are assessed for costs based on current and former employees within the activity. General Fund costs of these activities are funded by an employee benefits levy in the Trust and Agency Fund. The City is allowed to levy amounts needed to provide benefits.

The City purchases stop-loss insurance, $100,000 specific and 125% aggregate of expected claims.

Note 14. Employee Health Care Plan (Continued)

The City's estimated unpaid claims as of June 30 and its needed reserves for claim fluctuation were determined by an actuarial study performed as of June 30. All outstanding claims are considered matured and expected to be paid in fiscal year 2021, with current available financial resources, and accordingly, a liability payable from restricted resources is reported within the General Fund. Changes and balances are as follows:

	2021	2020
Estimated unpaid claims, beginning of year	$ 929,908	$ 1,050,406
Estimated claims incurred	11,607,771	10,560,167
Claims payments	(11,701,732)	(10,680,665)
Estimated unpaid claims, end of year	$ 835,947	$ 929,908

Note 15. Worker's Compensation Plan

The City provides worker's compensation benefits through a self-funded plan. Administration is provided by a contracted provider. The City accounts for the plan in the General Fund, City Clerk and Finance Department, Self-Funded Worker's Compensation Activity. Costs are funded by an employee benefits levy in the Trust and Agency Fund. The City is allowed to levy amounts needed to provide benefits.

The City's estimated unpaid claims as of June 30 are based on projected costs of future payments for injuries incurred prior to June 30, 2021, and is recorded as a liability in the government-wide statement of net position. $73,194 is considered matured and is recorded in the General Fund and governmental activities with accrued liabilities. Changes and balances are as follows:

	2021	2020
Estimated unpaid claims, beginning of year	$ 585,665	$ 550,508
Estimated claims incurred	1,504,831	977,761
Claims payments	(1,377,975)	(942,604)
Estimated unpaid claims, end of year	$ 712,521	$ 585,665

Note 16. Joint Ventures and Jointly Governed Organizations

The City is a participating member of several organizations including the Black Hawk County Criminal Justice Information System (CJIS), the Consolidated Dispatch Center (Center), the Black Hawk County Solid Waste Management Commission (SWMC) and the Metropolitan Transit Authority (MET). In addition, the City pays its share of costs for CJIS, including debt service, pays its share of costs of the Center, pays landfill fees to SWMC and levies and collects property taxes from Black Hawk County and remits them to MET ($2,207,193 during the year ended June 30, 2021). Also, during the year ended June 30, 2021, the Sanitation Fund received an operating grant of $273,624 from SWMC. This grant was used to offset recycling costs.

The Center's financial information is reported within the Black Hawk County annual financial report. CJIS, SWMC and MET issue their own annual reports. Reports are available on the Iowa Auditor of State's website http://auditor.iowa.gov/reports.

The City has no equity position in any of the organizations.

Note 17. Industrial Development Revenue Bonds

The City has issued a total of $160,401,000 of industrial development revenue bonds under the provisions of Chapter 419 of the Code of Iowa. The amount outstanding as of June 30, 2021 is not reported to the City by either the debtors or creditors. Therefore, outstanding balances are unknown. The bonds and related interest are payable solely from revenue of applicable projects. Bond principal and interest do not constitute liabilities of the City.

Note 18. Risk Management

The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance and self-funded worker's compensation. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

The City assumes the risks of loss of both mobile vehicles and equipment, except for certain pieces of equipment, such are fire and forestry equipment, with large per-unit costs which are insured against loss subject to deductibles.

As of June 30, 2021, the City has assigned $1,884,359 of its General Fund, fund balance for insurable risks retained.

Note 19. Tax Abatements

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

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

For the year ended June 30, 2021, the City abated $2,480,959 of property tax under the urban renewal and economic development projects.

Note 20. Fund Balances

GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* establishes criteria for classifying fund balances into specifically defined classifications and clarifies definitions for governmental fund types. The details for the City's fund balances are as follows:

Fund balances:	General	Trust and Agency	Tax Increment Financing	Road Use Tax	Nonmajor Governmental	Total
Nonspendable:						
Inventories	$ 817,273	$ -	$ -	$ 281,977	$ -	$ 1,099,250
Prepaids	80,883	-	-	-	31,445	112,328
Total nonspendable	898,156	-	-	281,977	31,445	1,211,578
Restricted:						
Debt service	-	-	4,457,619	-	-	4,457,619
Self-funded health insurance	1,713,845	1,844,110	-	-	-	3,557,955
Tourism promotion	2,011,806	-	-	-	-	2,011,806
Public access television	228,668	-	-	-	-	228,668
Housing	65,949	-	-	-	5,006,610	5,072,559
Donor specified	1,006,109	-	-	-	-	1,006,109
Employee benefits	-	664,976	-	-	-	664,976
Library	-	-	-	-	482,339	482,339
Street and right-of-way maintenance	1,574	-	-	12,394,939	-	12,396,513
Improvements	-	-	-	-	35,795,167	35,795,167
Total restricted	5,027,951	2,509,086	4,457,619	12,394,939	41,284,116	65,673,711
Assigned:						
Insurance	1,884,359	-	-	-	-	1,884,359
Other postemployment benefits	1,040,792	-	-	-	-	1,040,792
Improvements	-	-	-	-	2,175,849	2,175,849
Other	1,048,718	-	669,915	-	93,661	1,812,294
Use of fund balance for future budget	3,897,505	-	-	-	-	3,897,505
Total assigned	7,871,374	-	669,915	-	2,269,510	10,810,799
Unassigned	12,736,746	-	-	-	(6,956,351)	5,780,395
Total fund balances	$ 26,534,227	$ 2,509,086	$ 5,127,534	$ 12,676,916	$ 36,628,720	$ 83,476,483

Note 21. New GASB Statements and Pending Pronouncements

As of June 30, 2021, the City adopted Governmental Accounting Standards Board (GASB) Statement No. 84, *Fiduciary Activities.* This Statement changed the City's previously reported agency fund to a custodial fund. As a result, a statement of changes in fiduciary net position was added to the basic financial statements for the year ending June 30, 2021 and the method of accounting for this fund was changed to full accrual.

This City also adopted GASB Statement No. 98, which changed the name of the City's annual report from the Comprehensive Annual Financial Report to the Annual Comprehensive Financial Report (ACFR).

The GASB has issued several statements not yet implemented by the City. The statements which might impact the City are as follows:

- GASB Statement No. 87, *Leases,* issued June 2017, will be effective for the City beginning with its fiscal year ending June 30, 2022, with earlier adoption encouraged. Statement No. 87 establishes a single approach to accounting for and reporting leases by state and local governments. Under this statement, a government entity that is a lessee must recognize (1) a lease liability and (2) an intangible asset representing the lessee's right to use the leased asset. In addition, the City must report the (1) amortization expense for using the lease asset over the shorter of the term of the lease or the useful life of the underlying asset, (2) interest expense on the lease liability and (3) note disclosures about the lease. The Statement provides exceptions from the single-approach for short-term leases, financial purchases, leases of assets that are investments and certain regulated leases. This statement also addresses accounting for lease terminations and modifications, sale-leaseback transactions, non-lease components embedded in lease contracts (such as service agreements), and leases with related parties.

- GASB Statement No. 91, *Conduit Debt Obligations*, will be effective for reporting periods beginning after December 15, 2021. The primary objectives of this Statement are to provide a single method of reporting conduit debt obligations by issuers and eliminate diversity in practice associated with (1) commitments extended by issuers, (2) arrangements associated with conduit debt obligations, and (3) related note disclosures. This Statement achieves those objectives by clarifying the existing definition of a conduit debt obligation; establishing that a conduit debt obligation is not a liability of the issuer; establishing standards for accounting and financial reporting of additional commitments and voluntary commitments extended by issuers and arrangements associated with conduit debt obligations; and improving required note disclosures.

- GASB Statement No. 96, *Subscription-Based Information Technology Arrangements,* provides guidance on the accounting and financial reporting for subscription-based information technology arrangements (SBITAs) for government end users. This statement (1) defines an SBITA; (2) establishes that an SBITA results in a right-to-us subscription asset – an intangible asset – and a corresponding subscription liability; (3) provides the capitalization criteria for outlays other than subscription payments, including the implementation costs of an SBITA; and (4) requires note disclosure regarding an SBITA. This statement will be effective for the City with its year ending June 30, 2023.

Note 21. New GASB Statements and Pending Pronouncements (Continued)

- GASB Statement No. 97, *Certain Component Unit Criteria, and Accounting and Financial Reporting for Internal Revenue Code Section 457 Deferred Compensation Plans* will result in more consistent financial reporting of defined contribution pension plans, defined contribution OPEB plans, and other employee benefit plans. This statement will also enhance the relevance, consistency and comparability of (1) the information related to Section 457 plans that meet the definition of a pension plan and the benefits provided through those plans and (2) investment information for all Section 457 plans. Another objective of this statement is to increase consistency and comparability related to the reporting of fiduciary component units in circumstances in which a potential component unit does not
- have a governing board and the primary government performs the duties that a governing board typically would perform. This statement will be effective for the City with its year ended June 30, 2022.

The City's management has not yet determined the effect these Statements will have on the City's financial statements, which may have a material effect on the financial statements.

Note 22. Subsequent Events

Subsequent to June 30, 2021, the City entered into a development agreement with Lost Island Themepark, Inc. for the development of the Lost Worlds Theme Park, including the City's commitment to make a grant to the company in the amount of $14 million and road improvements to Shualis Road. The agreement also requires the payment of tax rebates at 50% of certain property taxes paid for a period of 20 years to the developer. The company will transfer 56 acres of land to the City under the agreement.

The City issued $14,200,000 taxable general obligation bonds January 4, 2022, at stated interest rates ranging from 2% to 2.6%, maturing over 20 years to fund the grant to the developer.

City of Waterloo, Iowa

Required Supplementary Information
Schedule of Changes in the City's Total OPEB Liability and Related Ratios
Last 10 Fiscal Years
(Dollar amounts in thousands)

	2021	2020	2019	2018
Total OPEB liability				
Service cost	**$ 735,571**	$ 719,666	$ 697,815	$ 671,816
Interest	**479,230**	698,071	774,392	804,928
Changes of assumptions or other inputs	**183,252**	2,428,145	474,740	(379,447)
Benefit payments	**(2,165,102)**	(2,079,011)	(1,989,054)	(1,835,828)
Net change in total OPEB liability	**(767,049)**	1,766,871	(42,107)	(738,531)
Total OPEB liability—beginning	**22,031,599**	20,264,728	20,306,835	21,045,366
Total OPEB liability—ending	**$ 21,264,550**	$ 22,031,599	$ 20,264,728	$ 20,306,835
Covered payroll	**$ 34,676,000**	$ 33,584,175	$ 32,673,000	$ 31,567,648
Total OPEB liability as a percentage of covered payroll	**61%**	66%	62%	64%

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

2021	**2.16% per annum**
2020	2.21% per annum
2019	3.50% per annum
2018	3.87% per annum
2017	3.58% per annum

In 2018, amounts reflect a 0.5-percentage-point decrease in the health care cost trend rates from the prior year and adjustments to assumptions regarding spousal coverage to better reflect actual plan experience.

In 2019, there was no changes to the benefit terms.

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

City of Waterloo, Iowa

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

	2021	2020
Measurement date	**June 30, 2020**	June 30, 2019
City's proportion of the net pension liability	**0.2383780%**	0.2446470%
City's proportionate share of the net pension liability	**$ 16,628,664**	$ 14,261,854
City's covered payroll	**$ 18,786,254**	$ 18,743,655
City's proportionate share of the net pension liability as a percentage of its covered payroll	**88.52%**	76.09%
Plan fiduciary net position as a percentage of the total pension liability	**82.90%**	85.45%

Note: GASB Statement No. 68 requires 10 years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available. The amounts presented each year are as of the City's measurement date.

See notes to required supplementary information.

2019	2018	2017	2016	2015
June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
0.2406008%	0.2379165%	0.2438592%	0.2452672%	0.2415504%
$ 15,225,810	$ 15,848,247	$ 15,346,827	$ 12,117,384	$ 9,579,663
$ 18,074,184	$ 17,759,314	$ 17,523,333	$ 16,800,363	18816626
84.24%	89.24%	87.58%	72.13%	50.91%
83.62%	82.21%	81.82%	85.19%	87.61%

City of Waterloo, Iowa

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

	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contributions Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
Fiscal year ending:					
2021	**$ 1,792,019**	**$ 1,792,019**	-	**$ 18,983,244**	**9.44%**
2020	1,773,422	1,773,422	-	18,786,254	9.44
2019	1,769,401	1,769,401	-	18,743,655	9.44
2018	1,614,023	1,614,023	-	18,074,184	8.93
2017	1,585,908	1,585,908	-	17,759,314	8.93
2016	1,564,955	1,564,955	-	17,523,333	8.93
2015	1,500,510	1,500,510	-	16,800,363	8.93
2014	1,420,507	1,420,507	-	15,816,626	8.98
2013	1,358,920	1,358,920	-	N/A	N/A
2012	1,250,399	1,250,399	-	N/A	N/A

N/A - information was not available

Note: The amounts reported in this schedule are as of the City's fiscal year-end.

See notes to required supplementary information.

Note 1. Changes of benefit terms

There are no significant changes in benefit terms.

Note 2. Changes of assumptions

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

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

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

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

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

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

City of Waterloo, Iowa

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

	2021	2020
Measurement date	**June 30, 2020**	June 30, 2019
City's proportion of the net pension liability	**5.471285%**	5.582145%
City's proportionate share of the net pension liability	**$ 43,638,986**	$ 36,614,772
City's covered payroll	**$ 17,382,462**	$ 16,897,902
City's proportionate share of the net pension liability as a percentage of its covered payroll	**251.05%**	216.68%
Plan fiduciary net position as a percentage of the total pension liability	**76.47%**	79.94%

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

See notes to required supplementary information.

2019	2018	2017	2016	2015
June 30, 2018	June 30, 2017	June 30, 2016	June 30, 2015	June 30, 2014
5.600213%	5.703286%	5.688362%	5.724535%	5.720520%
$ 33,343,863	$ 33,448,350	$ 46,723,287	$ 36,408,843	$ 26,777,406
$ 16,277,606	$ 16,060,279	$ 15,365,321	$ 15,012,366	$ 14,608,497
204.85%	208.27%	304.08%	242.53%	183.30%
81.07%	80.60%	78.20%	83.04%	86.27%

City of Waterloo, Iowa

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

	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contributions Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
Fiscal year ending:					
2021	**$ 4,528,153**	**$ 4,528,153**	-	**$ 17,890,764**	**25.31%**
2020	4,243,059	4,243,059	-	17,382,462	24.41
2019	4,396,834	4,396,834	-	16,897,902	26.02
2018	4,180,091	4,180,091	-	16,277,606	25.68
2017	4,186,850	4,186,850	-	16,060,279	26.07
2016	4,280,766	4,280,766	-	15,365,321	27.86
2015	4,565,261	4,565,261	-	15,012,366	30.41
2014	4,418,650	4,418,650	-	14,608,497	30.25
2013	3,844,363	3,844,363	-	N/A	N/A
2012	3,522,615	3,522,615	-	N/A	N/A

N/A - information was not available

Note: The amounts reported in this schedule are as of the City's fiscal year-end.

See notes to required supplementary information.

Note 1. Changes of Benefit Terms

There were no significant changes of benefit terms.

Note 2. Changes of Assumptions

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

The 2017 valuation added five years projection to future mortality improvement scale BB.

The 2016 valuation changed postretirement mortality rates to the RP-2000 Blue Collar Combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (male only rates), with no projection of future mortality improvement.

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

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

City of Waterloo, Iowa

Budgetary Comparison Schedule
Budget and Actual (Modified Cash Basis)—All Governmental Funds and Proprietary Funds
Required Supplementary Information
Year Ended June 30, 2021

	Budgeted Amounts	
	Original	Final
Receipts and other financing sources:		
Receipts:		
Property taxes	$ 42,422,199	$ 42,422,199
Tax increment financing	9,388,510	9,388,510
Other City taxes	18,277,691	20,398,441
Licenses and permits	1,434,585	1,434,585
Use of money and property	1,864,528	1,998,872
Intergovernmental	31,324,100	39,450,773
Charges for services	32,993,040	34,285,576
Special assessments	250,000	250,000
Miscellaneous	8,175,752	8,603,760
Total receipts	146,130,405	158,232,716
Other financing sources:		
Transfer from other funds	18,940,514	24,860,514
Issuance of long-term debt	37,200,000	47,060,000
Proceeds from sale of capital assets	-	-
Total other financing sources	56,140,514	71,920,514
Total receipts and other financing sources	202,270,919	230,153,230
Disbursements and other financing uses:		
Governmental-type activities:		
Public safety	35,548,857	37,259,429
Public works	34,111,524	43,639,069
Health and social services	323,760	323,760
Culture and recreation	12,013,361	12,237,173
Community and economic development	18,072,846	22,619,040
General government	10,776,650	11,432,986
Debt service	13,157,973	22,737,973
Capital projects	28,644,365	34,641,834
Business-type activities	47,556,812	49,456,812
Total disbursements	200,206,148	234,348,076
Other financing uses, transfers to other funds	18,940,514	24,860,514
Total disbursements and other financing uses	219,146,662	259,208,590
Receipts and other financing sources over (under) disbursements and other financing uses	(16,875,743)	(29,055,360)
Balances, beginning of year	96,198,146	96,198,146
Balances, end of year	$ 79,322,403	$ 67,142,786

See note to required supplementary information.

Actual Amounts Budgetary Basis	Variance With Final Budget
$ 42,990,863	$ 568,664
10,101,233	712,723
20,360,825	(37,616)
1,415,152	(19,433)
1,607,671	(391,201)
42,743,701	3,292,928
32,809,348	(1,476,228)
215,170	(34,830)
9,641,481	1,037,721
161,885,444	3,652,728
19,853,415	(5,007,099)
39,237,899	(7,822,101)
341,462	341,462
59,432,776	(12,487,738)
221,318,220	(8,835,010)
35,865,343	1,394,086
37,202,342	6,436,727
284,836	38,924
10,066,047	2,171,126
13,723,687	8,895,353
10,450,936	982,050
22,615,474	122,499
26,171,846	8,469,988
33,872,642	15,584,170
190,253,153	44,094,923
19,853,415	5,007,099
210,106,568	49,102,022
11,211,652	40,267,012
109,293,283	96,198,146
$ 120,504,935	$ 136,465,158

City of Waterloo, Iowa

Note to Required Supplementary Information—Budgetary Reporting
Year Ended June 30, 2021

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

Formal and legal budgetary control is based upon 10 major classes of disbursements known as functions, not by fund or fund type. These 10 functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, business-type and nonprogram. Although the budget document presents function disbursements by fund type, the legal level of control is at the aggregated function level, not at the fund or fund type level. During the year, two budget amendments were adopted which increased budgeted expenditures by $40,061,928. The budget amendments are reflected in the final budgeted amount.

The City uses the same modified cash basis of accounting for budgetary reporting as is used for its internal financial records. Under this basis, cash transactions are modified by certain receivables and payables and by certain noncash revenue and expenditures. In addition, many transactions which could be recorded in and reported by the Sanitary Sewer Enterprise Fund are recorded in and reported by governmental funds.

City of Waterloo, Iowa

Schedule of Comparison
Funds Statements (GAAP Basis) to Budgetary (Modified Cash) Basis
Required Supplementary Information
Year Ended June 30, 2021

	Governmental Fund Types GAAP Basis Actual Amounts	Enterprise Fund Types GAAP Basis Actual Amounts	Total Funds
Revenue/Receipts:			
Property taxes and TIF revenue	$ 52,877,346	$ -	$ 52,877,346
Other taxes	20,765,591	-	20,765,591
Licenses and permits	1,392,173	-	1,392,173
Use of money and property	1,393,667	10,999	1,404,666
Intergovernmental	25,735,011	274,551	26,009,562
Charges for fees and service	10,073,458	22,394,809	32,468,267
Interfund charges for services	2,416,493	-	2,416,493
Special assessments	169,139	-	169,139
Miscellaneous	3,940,108	477,471	4,417,579
Total revenue/receipts	118,762,986	23,157,830	141,920,816
Expenditures and expenses/disbursements:			
Public safety	35,398,811	-	35,398,811
Public works	28,042,204	-	28,042,204
Health and social services	286,771	-	286,771
Culture and recreation	10,310,829	-	10,310,829
Community and economic development	14,554,888	-	14,554,888
General government	10,540,061	-	10,540,061
Debt service	12,512,748	-	12,512,748
Capital projects	34,953,743	-	34,953,743
Business-type activities	-	17,409,413	17,409,413
Total expenditures and expenses/ disbursements	146,600,055	17,409,413	164,009,468
Net	(27,837,069)	5,748,417	(22,088,652)
Other financing sources (uses):			
Transfers in	13,925,382	-	13,925,382
Transfers out	(13,925,382)	-	(13,925,382)
Bond premium	557,496	-	557,496
Proceeds from sale of capital assets	336,362	-	336,362
Payment to escrow from refunding bonds	(6,472,000)	-	(6,472,000)
Issuance of capital lease and other long-term debt	5,120,418	-	5,120,418
Proceeds from insurance	1,986,893	-	1,986,893
Issuance of refunding bonds	6,360,000	-	6,360,000
Issuance of long-term debt	13,790,000	-	13,790,000
Total other financing sources (uses)	21,679,169	-	21,679,169
Change in fund balance/net position	(6,157,900)	5,748,417	(409,483)
Balance, beginning of year	89,634,383	101,448,289	191,082,672
Balance, end of year	$ 83,476,483	$ 107,196,706	$ 190,673,189

Budgetary Basis Exceptions	Property Tax Collected for and Remitted to MET, Grout and Water Works	Other GAAP Conversion Adjustments	Budgetary Basis
$ -	$ 2,207,193	$ (1,992,443)	$ 53,092,096
-	-	(404,766)	20,360,825
-	-	22,979	1,415,152
-	-	203,005	1,607,671
-	-	16,734,139	42,743,701
-	-	341,081	32,809,348
-	-	(2,416,493)	-
-	-	46,031	215,170
-	-	5,223,902	9,641,481
-	2,207,193	17,757,435	161,885,444
-	-	466,532	35,865,343
-	2,207,193	6,952,945	37,202,342
-	-	(1,935)	284,836
-	-	(244,782)	10,066,047
-	-	(831,201)	13,723,687
-	-	(89,125)	10,450,936
-	-	10,102,726	22,615,474
-	-	(8,781,897)	26,171,846
-	-	16,463,229	33,872,642
-	2,207,193	24,036,492	190,253,153
-	-	(6,279,057)	(28,367,709)
-	-	5,928,033	19,853,415
-	-	(5,928,033)	(19,853,415)
-	-	(557,496)	-
-	-	5,100	341,462
-	-	6,472,000	-
-	-	(5,120,418)	-
-	-	(1,986,893)	-
-	-	(6,360,000)	-
-	-	25,447,899	39,237,899
-	-	17,900,192	39,579,361
-	-	11,621,135	11,211,652
-	-	(81,789,389)	109,293,283
$ -	$ -	$ (70,168,254)	$ 120,504,935

City of Waterloo, Iowa

Required Supplementary Information
Schedule of Employer Contributions for Waterloo Water Works Pension Plan
Last Ten Fiscal Years

	2020	2019	2018	2017
Actuarially determined contribution	**$ 587,599**	$ 563,701	$ 529,242	$ 505,125
Contributions in relation to actuarially determined contribution	**639,602**	615,910	577,408	565,374
Contribution deficiency (excess)	**(52,003)**	(52,209)	(48,166)	(60,249)
Covered payroll	**$ 810,194**	$ 979,376	$ 943,430	$ 1,047,371
Contributions as a percentage of covered payroll	**78.9%**	62.9%	61.2%	54.0%

2016	2015	2014	2013	2012	2011
$ 489,448	$ 475,911	$ 481,861	$ 480,199	$ 423,689	$ 383,404
550,161	540,043	570,419	538,658	473,114	445,212
(60,713)	(64,132)	(88,558)	(58,459)	(49,425)	(61,808)
$ 1,004,723	$ 1,045,603	$ 1,064,651	$ 1,100,185	$ 1,105,893	$ 1,248,200
54.8%	51.6%	53.6%	49.0%	42.8%	35.7%

City of Waterloo, Iowa

Required Supplementary Information
Schedule of Changes in Net Pension Liability and Related Ratios for Waterloo Water Works Pension Plan

	2021	2020	2019
Total pension liability			
Service cost	**$ 55,720**	$ 42,951	$ 46,090
Interest	**645,354**	672,982	665,421
Difference between expected and actual experience	**(194,832)**	(36,258)	76,594
Changes in assumptions	**315,233**	325,945	(72,427)
Benefit payments including refunds	**(677,004)**	(675,155)	(560,887)
Change in total pension liability	**144,471**	330,465	154,791
Total pension liability, beginning of year	**9,037,366**	8,706,901	8,552,110
Total pension liability, end of year	**9,181,837**	9,037,366	8,706,901
Plan fiduciary net position			
Contributions, employer	**591,000**	563,701	529,242
Contributions, member	**48,602**	52,209	48,166
Net investment income	**1,221,397**	1,594,221	(466,923)
Benefit payments including refunds	**(677,004)**	(675,155)	(560,887)
Change in plan fiduciary net position	**1,183,995**	1,534,976	(450,402)
Plan fiduciary net position, beginning of year	**7,319,079**	5,784,103	6,234,505
Plan fiduciary net position, end of year	**8,503,074**	7,319,079	5,784,103
Net pension liability, end of year	**$ 678,763**	$ 1,718,287	$ 2,922,798
Plan fiduciary net position as a % of total pension liability	**92.6%**	81.0%	66.4%
Covered payroll	**$ 744,456**	$ 810,194	$ 979,376
Net pension liability as a % of covered payroll	**91.2%**	212.1%	298.4%

Additional years will be added going forward as information becomes available.

2018	2017	2016
$ 45,849	$ 53,886	$ 53,008
640,457	616,847	607,558
(45,362)	164,103	(28,037)
225,356	13,141	12,600
(548,118)	(541,494)	(518,306)
318,182	306,483	126,823
8,233,928	7,927,445	7,800,622
8,552,110	8,233,928	7,927,445
507,287	489,448	481,000
58,087	60,713	59,043
821,539	281,674	(157,690)
(548,118)	(541,494)	(518,306)
838,795	290,341	(135,953)
5,395,710	5,105,369	5,241,322
6,234,505	5,395,710	5,105,369
$ 2,317,605	$ 2,838,218	$ 2,822,076
72.9%	65.5%	64.4%
$ 943,430	$ 1,047,371	$ 1,004,723
245.7%	271.0%	280.9%

City of Waterloo, Iowa

Notes to Required Supplementary Information for Waterloo Water Works Pension Plan
For the Year Ended December 31, 2020

Note 1: Valuation Date: Actuarially determined contributions rates are calculated as of December 31 of the current fiscal year.

Note 2: Methods and assumptions used to determine contribution rates.

Actuarial cost method	Entry age cost method
Amortization method	Level dollar
Remaining amortization period	20 years
Asset valuation method	Market value of assets
Inflation	2.50%
Annual pay increases	3.00%
Investment rate of return	7.0%
Retirement age	100% at age 62
Mortality rates	2020 Dataset mortality

City of Waterloo, Iowa

Required Supplementary Information
IPERS Schedule of the Waterloo Water Works' Proportionate Share of the Net Pension Liability

Measurement Date June 30,	**2020**	2019
Water Work's proportion of the net pension liability	**0.017377%**	0.016437%
Water Work's total proportionate share of the net pension liability	**$ 1,220,674**	$ 951,791
Water Work's covered payroll	**$ 1,267,605**	$ 1,270,103
Water Work's proportionate share of the net pension liability as a percentage of its covered payroll	**96%**	75%
IPERS' net position as a percentage of the total pension liability	**81.87%**	85.45%

Additional years will be added going forward as information becomes available.

2018	2017	2016	2015	2014
0.016820%	0.015549%	0.014805%	0.014220%	0.012797%
$ 1,064,406	$ 1,035,776	$ 923,262	$ 706,956	$ 524,011
$ 1,251,971	$ 1,079,261	$ 1,018,040	$ 885,398	$ 791,254
85%	96%	91%	80%	61%
83.62%	82.21%	81.82%	85.19%	87.61%

City of Waterloo, Iowa

Required Supplementary Information
IPERS Schedule of Waterloo Water Works Contributions

	2020	2019	2018	2017
Statutorily required contribution	**$ 153,186**	$ 119,662	$ 116,656	$ 111,801
Contributions in relation to the Statutorily required contribution	**(153,186)**	(119,662)	(116,656)	(111,801)
Contribution deficiency (excess)	**$ -**	$ -	$ -	$ -
Water Work's covered payroll	**$ 1,622,730**	$ 1,267,605	$ 1,270,103	$ 1,251,971
Contributions as a percentage of covered payroll	**9.44%**	9.44%	9.18%	8.93%

2016	2015	2014	2013	2012	2011
$ 96,378	$ 90,911	$ 79,066	$ 70,659	$ 56,189	$ 43,676
(96,378)	(90,911)	(79,066)	(70,659)	(56,189)	(43,676)
$ -	$ -	$ -	$ -	$ -	$ -
$ 1,079,261	$ 1,018,040	$ 885,398	$ 791,254	$ 648,085	$ 541,214
8.93%	8.93%	8.93%	8.93%	8.67%	8.07%

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department
General Fund
Year Ended June 30, 2021

Public safety function	
Mayor	
Blackhawk emergency management agency	
Contractual services	$ 95,815
Total activity and department	95,815
Police department	
Police operations	
Compensation and benefits	13,317,179
Contractual services	1,098,821
Commodities	196,206
Capital outlay	3,964,965
Debt service	202,035
Total activity	18,779,206
Police computer services	
Contractual services	98,229
Commodities	118,224
Total activity	216,453
Police grants	
Compensation and benefits	556,742
Contractual services	10,375
Commodities	66,452
Capital outlay	33,470
Total activity	667,039
Law enforcement programs	
Compensation and benefits	46,499
Contractual services	431,755
Commodities	333,250
Total activity	811,504
Police tobacco enforcement	
Compensation and benefits	3,612
Total activity	3,612
Public safety administration	
Contractual services	5,000
Total activity	5,000
Total Department	20,482,814

City of Waterloo, Iowa

Schedule of Revenues, Expenditures and Changes in Fund Balances (Continued)
General Fund
Year Ended June 30, 2021

Fire Department	
Fire protection	
Compensation and benefits	9,170,939
Contractual services	544,934
Commodities	96,820
Total activity	9,812,693
Fire ambulance	
Compensation and benefits	1,832,261
Contractual services	809,272
Commodities	180,173
Capital outlay	287,905
Total activity	3,109,611
Fire restricted programs	
Compensation and benefits	2,859
Commodities	8,925
Capital outlay	42,903
Total activity	54,687
Hazmat regional training center	
Compensation and benefits	143,258
Contractual services	22,150
Commodities	606
Total activity	166,014
Fire federal CDC grant	
Compensation and benefits	107,474
Contractual services	21,826
Total activity	129,300
Total Department	13,272,305
Building inspection department	
Building & housing safety	
Compensation and benefits	1,062,572
Contractual services	143,250
Commodities	42,076
Total activity and department	1,247,898

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Central Garage	
Fire - garage parts & service	
Compensation and benefits	93,172
Contractual services	5,112
Commodities	64,425
Total activity	162,709
Ambulance - Garage Parts & Services	
Commodities	24,440
Total activity	24,440
Total Department	187,149
Public safety function totals	
Compensation and benefits	26,336,567
Contractual services	3,286,539
Commodities	1,131,597
Capital Outlay	4,329,243
Debt service	202,035
Function total	$ 35,285,981
Public works function	
City engineer	
Sidewalk repair/construction	
Commodities	$ 880
Capital outlay	331,756
Total activity and department	332,636
Traffic Operations	
Parking Maintenance	
Compensation and benefits	12,078
Total activity and department	12,078
Central Garage	
Central Garage	
Compensation and benefits	815,264
Contractual services	19,783
Commodities	103,826
Total activity	938,873
Garage-motor pool service	
Commodities	519,369
Total activity	519,369
Total Department	1,458,242

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Airport Commission	
Airport Administration	
Compensation and benefits	652,495
Contractual services	323,635
Commodities	70,313
Total activity	1,046,443
Airport Administration	
Contractual services	14,500
Total activity	14,500
Total Department	1,060,943
Building Inspection	
Parking Operations	
Contractual services	307,529
Commodities	29,480
Total activity and department	337,009
Public works function totals	
Compensation and benefits	1,479,837
Contractual services	665,447
Commodities	723,868
Capital Outlay	331,756
Function Total	$ 3,200,908
Health and social services function	
Human rights commission	
Human rights	
Compensation and benefits	244,048
Contractual services	10,705
Commodities	955
Total activity	255,708
EEOC Contract	
Compensation and benefits	10,000
Contractual services	17,179
Commodities	701
Capital outlay	3,183
Total activity	31,063
Total Department	286,771
Health and social services function totals	
Compensation and benefits	254,048
Contractual services	27,884
Commodities	1,656
Capital Outlay	3,183
Function Total	$ 286,771

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Culture and recreation function	
Mayor	
Fairview cemetery association	
Contractual services	$ 50,000
Total activity and department	50,000
Cultural/Arts Commission	
Youth Pavilion	
Compensation and benefits	306,606
Contractual services	37,745
Commodities	7,746
Total activity	352,097
Center for the arts	
Compensation and benefits	555,804
Contractual services	61,502
Commodities	31,117
Total activity	648,423
River Loop event facilities	
Compensation and benefits	126
Contractual services	9,356
Commodities	2,000
Total activity	11,482
Cultural/arts grants & projects	
Compensation and benefits	14,980
Contractual services	57,982
Total activity	72,962
Total department	1,084,964
Library	
Library services	
Compensation and benefits	1,354,618
Contractual services	156,331
Commodities	247,798
Total activity	1,758,747
Library Enrich	
Compensation and benefits	6,585
Commodities	3,846
Total activity	10,431

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Library Access Plus	
Commodities	2,985
Total activity	2,985
Library grants & projects	
Contractual services	13,950
Commodities	11,717
Capital outlay	70,538
Total activity	96,205
Library gift & memorial	
Contractual services	20,399
Commodities	16,745
Total activity	37,144
Iowa library services	
Commodities	4,011
Total activity	4,011
County library system	
Compensation and benefits	64,486
Commodities	2,273
Total activity	66,759
County open access	
Contractual services	2,506
Total activity	2,506
Total department	1,978,788
Leisure services	
Leisure services - parks	
Compensation and benefits	1,842,945
Contractual services	246,197
Commodities	188,569
Total activity	2,277,711
Leisure services projects	
Compensation and benefits	8,731
Contractual services	27,237
Commodities	39,292
Capital outlay	122,623
Total activity	197,883
Downtown area maintenance	
Compensation and benefits	300,766
Contractual services	41,532
Commodities	19,910
Total activity	362,208

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Golf courses	
Compensation and benefits	849,429
Contractual services	119,319
Commodities	131,702
Total activity	1,100,450
Golf course improvements	
Contractual services	679
Total activity	679
SportsPlex	
Compensation and benefits	759,384
Contractual services	297,738
Commodities	136,983
Total activity	1,194,105
Sports & youth services	
Compensation and benefits	471,716
Contractual services	36,982
Commodities	107,629
Total activity	616,327
Young arena	
Compensation and benefits	466,382
Contractual services	191,089
Commodities	68,384
Total activity	725,855
Total department	6,475,218
Culture and recreation function totals	
Compensation and benefits	7,002,558
Contractual services	1,370,544
Commodities	1,022,707
Capital Outlay	193,161
Function total	$ 9,588,970

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Community and economic development function	
Mayor	
Iowa Northland Council of Governments	
Contractual services	$ 34,887
Total activity	34,887
Tourism promotion	
Contractual services	66,767
Total activity	66,767
Tourism promotion - discretionary	
Contractual services	13,619
Total activity	13,619
Waterloo Convention Center - operations	
Contractual services	790,221
Commodities	34,400
Total activity	824,621
Waterloo Convention & Visitors Bureau	
Contractual services	493,279
Total activity	493,279
Total department	1,433,173
Planning & zoning	
Planning & zoning	
Compensation and benefits	677,593
Contractual services	13,978
Commodities	3,209
Total activity	694,780
City property management	
Contractual services	107,400
Total activity	107,400
Economic development	
Compensation and benefits	108,371
Total activity	108,371
Special projects	
Capital outlay	137,500
Total activity	137,500
Total department	1,048,051

City of Waterloo, Iowa

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Building Inspections		
Five Sullivans Convention Center - maintenance		
Contractual services		6,308
Total activity and department		6,308
Community and economic development totals		
Compensation and benefits		785,964
Contractual services		1,526,459
Commodities		37,609
Capital Outlay		137,500
Function total	$	2,487,532
General Government function		
Mayor		
Mayor's office		
Compensation and benefits	$	296,017
Contractual services		67,085
Commodities		1,218
Total activity		364,320

Mayor Restricted Projects.	
Contractual services	34,484
Commodities	3,132
Total activity	37,616
Administrative SVCS/MIS	
Compensation and benefits	240,110
Contractual services	138,322
Commodities	46,712
Total activity	425,144
Communications	
Contractual services	2,391
Total activity	2,391
Total department	829,471
City Council	
City Council	
Compensation and benefits	74,313
Contractual services	3,160
Total activity and department	77,473
City Clerk and Finance	
Electronic media	
Compensation and benefits	155,446
Contractual services	260
Commodities	5,489
Total activity	161,195
City Clerk & Finance	
Compensation and benefits	894,980
Contractual services	135,735
Commodities	119,775
Total activity	1,150,490
Liability insurance	
Compensation and benefits	93,891
Contractual services	1,613,529
Total activity	1,707,420
Life/disability insurance	
Compensation and benefits	2,640
Total activity	2,640
Self-funded health insurance	
Contractual services	3,721,561
Commodities	207
Total activity	3,721,768
Self funded workers	
Contractual services	1,423,516
Total activity	1,423,516

Schedule of Expenditures by Function and Department (Continued)
General Fund
Year Ended June 30, 2021

Printing	
Contractual services	11,857
Total activity	11,857
Total department	8,178,886
City Attorney	
City Attorney	
Compensation and benefits	185,736
Contractual services	94,041
Commodities	6,615
Total activity and department	286,392
Human resources	
Employee assistance program	
Contractual services	13,338
Total activity	13,338
Human resources	
Compensation and benefits	417,777
Contractual services	49,002
Commodities	2,132
Total activity	468,911
Safety and wellness	
Commodities	12,794
Total activity	12,794
Total department	495,043
Building inspection	
Facilities maintenance	
Compensation and benefits	366,940
Contractual services	179,830
Commodities	37,048
Total activity	583,818
Facilities restricted project	
Commodities	1,423
Total activity	1,423
Veterans Memorial Hall	
Contractual services	6,855
Total activity	6,855
Total department	592,096
General government totals	
Compensation and benefits	2,727,850
Contractual services	7,494,966
Commodities	236,545
Function total	$ 10,459,361

City of Waterloo, Iowa

Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2021

	Special Revenue	Capital Projects	General Obligation Debt Service	Total
Assets				
Cash and cash equivalents	$ 14,272,801	$ 26,959,765	$ 711,814	$ 41,944,380
Receivables:				
Customer accounts	14,407	-	-	14,407
Property taxes:				
Delinquent	9,500	-	100,468	109,968
Succeeding year	613,322	-	7,392,925	8,006,247
Accrued interest	9,562	60	3	9,625
Due from other governments:				
Federal	2,190,770	-	-	2,190,770
Iowa	4,906,487	-	-	4,906,487
Other	128,298	177,746	73,665	379,709
Inventories and prepaids	31,445	-	-	31,445
Restricted assets, cash and cash equivalents	3,354,399	-	256,090	3,610,489
Advances to other funds	21,423	-	-	21,423
Total assets	$ 25,552,414	$ 27,137,571	$ 8,534,965	$ 61,224,950
Liabilities, Deferred Inflows of Resources and Fund Balances				
Liabilities:				
Accounts payable	$ 2,259,781	$ 1,125,527	$ 37,079	$ 3,422,387
Retainages payable	390,883	690,814	-	1,081,697
Accrued liabilities	130,133	-	-	130,133
Due to other funds	1,745,846	5,258,835	-	7,004,681
Compensated absences	9,707	-	-	9,707
Payable from restricted assets	45,030	-	-	45,030
Unearned revenue	601,291	-	-	601,291
Total liabilities	5,182,671	7,075,176	37,079	12,294,926
Deferred inflows of resources:				
Unavailable revenue—property taxes	622,822	-	7,493,393	8,116,215
Unavailable revenue—local option sales tax	2,105,523	-	-	2,105,523
Unavailable revenue—intergovernmental and other	1,901,820	177,746	-	2,079,566
Total deferred inflows of resources	4,630,165	177,746	7,493,393	12,301,304
Fund Balances:				
Nonspendable	31,445	-	-	31,445
Restricted	14,847,766	25,431,857	1,004,493	41,284,116
Assigned	2,269,510	-	-	2,269,510
Unassigned	(1,409,143)	(5,547,208)	-	(6,956,351)
Total fund balances	15,739,578	19,884,649	1,004,493	36,628,720
Total liabilities, deferred inflows of resources and fund balances	$ 25,552,414	$ 27,137,571	$ 8,534,965	$ 61,224,950

City of Waterloo, Iowa

Combining Schedule of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2021

	Special Revenue	Capital Projects	Debt Service	Total
Revenues:				
Property taxes	$ 642,334	$ -	$ 7,375,359	$ 8,017,693
Other taxes	11,980,555	-	233,182	12,213,737
Investment income	22,014	16,557	7,259	45,830
Rent	190,114	-	44,000	234,114
Intergovernmental	12,415,809	-	-	12,415,809
Charges for services	331,113	-	-	331,113
Miscellaneous	2,322	1,600,263	214,969	1,817,554
Total revenues	25,584,261	1,616,820	7,874,769	35,075,850
Expenditures:				
Current:				
Public works	16,983,413	-	-	16,983,413
Culture and recreation	792,397	-	-	792,397
Community and economic development	8,084,155	757,500	-	8,841,655
General government	37,148	30,210	-	67,358
Debt service:				
Principal	-	914,575	8,573,000	9,487,575
Interest expense	-	245,899	2,337,239	2,583,138
Capital outlay	53,523	20,966,085	-	21,019,608
Total expenditures	25,950,636	22,914,269	10,910,239	59,775,144
Revenues over (under) expenditures	(366,375)	(21,297,449)	(3,035,470)	(24,699,294)
Other financing sources (uses):				
Transfers in	-	2,297,972	3,008,343	5,306,315
Transfers out	(99,820)	-	-	(99,820)
Bond premium	-	315,894	241,602	557,496
Payment to escrow from refunding bonds	-	-	(6,472,000)	(6,472,000)
Issuance of refunding bonds	-	-	6,360,000	6,360,000
Issuance of long-term debt	-	13,790,000	-	13,790,000
Total other financing sources (uses)	(99,820)	16,403,866	3,137,945	19,441,991
Net change in fund balance	(466,195)	(4,893,583)	102,475	(5,257,303)
Fund balance, beginning of year	16,205,773	24,778,232	902,018	41,886,023
Fund balance, end of year	$ 15,739,578	$ 19,884,649	$ 1,004,493	$ 36,628,720

City of Waterloo, Iowa

Nonmajor Special Revenue Funds
June 30, 2021

Special Revenue Funds account for the proceeds of specific revenue sources that are legally or contractually restricted for particular purposes. The proceeds are segregated into individual funds to ensure that expenditures are made exclusively for qualified purposes, as follows:

Local Option Tax Fund: This fund is used to account for resources provided from a 1% sales tax approved by the citizens of Waterloo which is restricted for the construction, reconstruction and repair of City streets.

Library Tax Levy Fund: This fund is used to account for property taxes levied, as passed by local referendum, to be used to increase the hours of operation of the Waterloo Public Library.

Community Development Block Grant Fund: This fund accounts for revenue received under the Community Development Block Grant federal entitlement.

Housing Programs Fund: This fund is used to account for resources received to provide housing assistance, primarily Federal Section 8 and Ridgeway Towers.

Grants Fund: This fund is used to account for resources received for various federal and Iowa funded projects which are not accounted for elsewhere and are restricted to specific programs.

Federal Aviation Agency Projects Fund: This fund is used to account for resources from the Federal Aviation Agency and Passenger Facility Charges restricted for airport development.

Iowa Reinvestment District Fund: This fund is used to account for resources received from the State of Iowa to reinvest sales tax monies to improve the quality of life for the City of Waterloo's citizens and substantially benefit the community, region and state.

City of Waterloo, Iowa

Combining Balance Sheet
Nonmajor Special Revenue Funds
June 30, 2021

	Local Option Sales Tax	Library Tax Levy	Community Development Block Grant
Assets			
Cash and cash equivalents	$ 11,002,424	$ 595,506	$ 110,021
Receivables:			
Customer accounts	-	-	-
Property taxes:			
Delinquent	-	9,500	-
Succeeding year	-	613,322	-
Accrued interest	45	3	9,501
Due from other governments:			
Federal	-	-	309,600
Iowa	3,017,958	-	-
Other	121,538	6,760	-
Inventories and prepaids	-	-	-
Restricted cash and cash equivalents	-	-	-
Advances to other funds	13,598	7,825	-
Total assets	$ 14,155,563	$ 1,232,916	$ 429,122
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)			
Liabilities:			
Accounts payable	$ 930,443	$ -	$ 52,143
Retainages payable	235,929	-	7,524
Accrued liabilities	44,249	31,852	27,418
Due to other funds	-	-	141,001
Compensated absences	-	2,242	3,627
Payable from restricted assets	-	-	-
Unearned revenue	-	-	-
Total liabilities	1,210,621	34,094	231,713
Deferred inflows of resources:			
Unavailable revenue - property taxes	-	622,822	-
Unavailable revenue - local option sales tax	2,105,523	-	-
Unavailable revenue - intergovernmental	-	-	8,646
Total deferred inflows of resources	2,105,523	622,822	8,646
Fund balances (deficit):			
Nonspendable	-	-	-
Restricted	8,665,127	482,339	188,763
Assigned	2,174,292	93,661	-
Unassigned	-	-	-
Total fund balances (deficit)	10,839,419	576,000	188,763
Total liabilities, deferred inflows of resources and fund balances (deficit)	$ 14,155,563	$ 1,232,916	$ 429,122

Special Revenue				
Housing Programs	Grants	Federal Aviation Agency Projects	Iowa Reinvestment District	Total
$ 2,525,759	$ -	$ -	$ 39,091	$ 14,272,801
14,407	-	-	-	14,407
-	-	-	-	9,500
-	-	-	-	613,322
13	-	-	-	9,562
788	20,431	1,859,951	-	2,190,770
-	1,829,107	12,403	47,019	4,906,487
-	-	-	-	128,298
31,445	-	-	-	31,445
2,953,553	55,275	345,571	-	3,354,399
-	-	-	-	21,423
$ 5,525,965	$ 1,904,813	$ 2,217,925	$ 86,110	$ 25,552,414
$ 75,626	$ 424,743	$ 776,826	$ -	$ 2,259,781
-	58,637	88,793	-	390,883
26,614	-	-	-	130,133
-	661,274	943,571	-	1,745,846
3,838	-	-	-	9,707
45,030	-	-	-	45,030
336,802	264,489	-	-	601,291
487,910	1,409,143	1,809,190	-	5,182,671
-	-	-	-	622,822
-	-	-	-	2,105,523
-	1,849,538	12,403	31,233	1,901,820
-	1,849,538	12,403	31,233	4,630,165
31,445	-	-	-	31,445
5,006,610	55,275	396,332	53,320	14,847,766
-	-	-	1,557	2,269,510
-	(1,409,143)	-	-	(1,409,143)
5,038,055	(1,353,868)	396,332	54,877	15,739,578
$ 5,525,965	$ 1,904,813	$ 2,217,925	$ 86,110	$ 25,552,414

City of Waterloo, Iowa

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)
Nonmajor Special Revenue Funds
Year Ended June 30, 2021

	Local Option Sales Tax	Library Tax Levy	Community Development Block Grant
Revenues:			
Property taxes	$ -	$ 642,334	$ -
Other taxes	11,957,710	22,845	-
Investment income	19,883	915	-
Rent	-	-	-
Intergovernmental	-	-	2,153,636
Charges for services	25,722	-	228,246
Miscellaneous	-	-	-
Total revenues	12,003,315	666,094	2,381,882
Expenditures:			
Current:			
Public works	12,586,712	-	-
Culture and recreation	-	608,698	-
Community and economic development	-	-	2,128,209
General government	-	-	-
Capital outlay	-	-	-
Total expenditures	12,586,712	608,698	2,128,209
Excess of revenues over expenditures	(583,397)	57,396	253,673
Other financing uses, transfers out	-	-	-
Total other financing uses	-	-	-
Change in fund balances (deficit)	(583,397)	57,396	253,673
Fund balances (deficit), beginning of year	11,422,816	518,604	(64,910)
Fund balances (deficit), end of year	$ 10,839,419	$ 576,000	$ 188,763

Special Revenue				
Housing Programs	Grants	Federal Aviation Agency Projects	Iowa Reinvestment District	Total
$ -	$ -	$ -	$ -	$ 642,334
-	-	-	-	11,980,555
560	-	505	151	22,014
190,114	-	-	-	190,114
5,899,791	1,546,996	2,744,678	70,708	12,415,809
48,304	-	28,841	-	331,113
2,322	-	-	-	2,322
6,141,091	1,546,996	2,774,024	70,859	25,584,261
-	2,282,629	2,114,072	-	16,983,413
-	183,699	-	-	792,397
5,891,901	64,045	-	-	8,084,155
-	-	37,060	88	37,148
53,523	-	-	-	53,523
5,945,424	2,530,373	2,151,132	88	25,950,636
195,667	(983,377)	622,892	70,771	(366,375)
-	-	-	(99,820)	(99,820)
-	-	-	(99,820)	(99,820)
195,667	(983,377)	622,892	(29,049)	(466,195)
4,842,388	(370,491)	(226,560)	83,926	16,205,773
$ 5,038,055	$ (1,353,868)	$ 396,332	$ 54,877	$ 15,739,578

City of Waterloo, Iowa

Capital Projects Funds
June 30, 2021

Capital Projects Funds account for the City's financial resources used for the acquisition or construction of major nonproprietary capital facilities. The City of Waterloo has capital projects funds as follows:

June 2016 GO Bonds Fund: This fund is used to account for proceeds from the 2016 general obligation bond sale until expended for the restricted purposes.

June 2017 GO Bonds Fund: This fund is used to account for proceeds from the 2017 general obligation bond sale until expended for the restricted purposes.

June 2018 GO Bonds Fund: This fund is used to account for proceeds from the 2018 general obligation bond sale until expended for the restricted purposes.

June 2019 GO Bonds Fund: This fund is used to account for proceeds from the 2019 general obligation bond sale until expended for the restricted purposes.

June 2020 GO Bonds Fund: This fund is used to account for proceeds from the 2020 general obligation bond sale until expended for the restricted purposes.

Capital Improvements Funds: This fund is used to account for the use of resources on governmental capital projects not accounted for in other capital projects funds and are restricted for specific projects.

City of Waterloo, Iowa

Combining Balance Sheet
Capital Projects Funds
June 30, 2021

	June 2017 GO Bonds	June 2018 GO Bonds	June 2019 GO Bonds
Assets			
Cash and cash equivalents	$ 584,704	$ 1,564,578	$ 4,933,338
Receivables, other	-	-	-
Accrued interest	2	4	12
Total assets	$ 584,706	$ 1,564,582	$ 4,933,350
Liabilities, Deferred Inflows of Resources and Fund Balances (Deficit)			
Liabilities:			
Accounts payable	$ 23,789	$ 57,282	$ 158,336
Retainages payable	10,195	205,991	15,119
Due to other funds	-	-	-
Total liabilities	33,984	263,273	173,455
Deferred inflows of resources, unavailable revenue—other	-	-	-
Fund balances (deficit):			
Restricted	550,722	1,301,309	4,759,895
Unassigned	-	-	-
Total fund balances (deficit)	550,722	1,301,309	4,759,895
Total liabilities, deferred inflows of resources and fund balances (deficit)	$ 584,706	$ 1,564,582	$ 4,933,350

June 2020 GO Bonds	June 2021 GO Bonds	Capital Improvements	Total
$ 6,406,580	$ 13,404,225	$ 66,340	$ 26,959,765
-	-	177,746	177,746
15	27	-	60
$ 6,406,595	$ 13,404,252	$ 244,086	$ 27,137,571
$ 253,715	$ 507,710	$ 124,695	$ 1,125,527
32,001	263,830	163,678	690,814
-	-	5,258,835	5,258,835
285,716	771,540	5,547,208	7,075,176
-	-	177,746	177,746
6,120,879	12,632,712	66,340	25,431,857
-	-	(5,547,208)	(5,547,208)
6,120,879	12,632,712	(5,480,868)	19,884,649
$ 6,406,595	$ 13,404,252	$ 244,086	$ 27,137,571

City of Waterloo, Iowa

Combining Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)
Capital Projects Funds
Year Ended June 30, 2021

	June 2016 GO Bonds	June 2017 GO Bonds	June 2018 GO Bonds
Revenues:			
Investment income	$ 222	$ 904	$ 2,599
Miscellaneous	-	-	-
Total revenues	222	904	2,599
Expenditures:			
Community and economic development	-	-	-
General government	-	47	28
Debt service:			
Principal	-	-	-
Interest expense	-	3,500	-
Capital outlay	710,573	1,029,506	3,033,059
Total expenditures	710,573	1,033,053	3,033,087
Revenues under expenditures	(710,351)	(1,032,149)	(3,030,488)
Other financing sources:			
Transfers in	-	-	-
Bond premium	-	-	-
Issuance of long-term debt	-	-	-
Total other financing sources	-	-	-
Net change in fund balances (deficit)	(710,351)	(1,032,149)	(3,030,488)
Fund balances (deficit), beginning of year	710,351	1,582,871	4,331,797
Fund balances (deficit), end of year	$ -	$ 550,722	$ 1,301,309

June 2019 GO Bonds	June 2020 GO Bonds	June 2021 GO Bonds	Capital Improvements	Total
$ 5,371	$ 7,434	$ 27	$ -	$ 16,557
-	-	-	1,600,263	1,600,263
5,371	7,434	27	1,600,263	1,616,820
-	757,500	-	-	757,500
78	230	75	29,752	30,210
-	-	-	914,575	914,575
-	16	156,958	85,425	245,899
2,849,552	6,264,218	1,316,176	5,763,001	20,966,085
2,849,630	7,021,964	1,473,209	6,792,753	22,914,269
(2,844,259)	(7,014,530)	(1,473,182)	(5,192,490)	(21,297,449)
-	-	-	2,297,972	2,297,972
-	-	315,894	-	315,894
-	-	13,790,000	-	13,790,000
-	-	14,105,894	2,297,972	16,403,866
(2,844,259)	(7,014,530)	12,632,712	(2,894,518)	(4,893,583)
7,604,154	13,135,409	-	(2,586,350)	24,778,232
$ 4,759,895	$ 6,120,879	$ 12,632,712	$ (5,480,868)	$ 19,884,649

City of Waterloo, Iowa
Statistical Section

This part of the City of Waterloo's comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 130

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax. 135

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. 139

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. 144

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the city provides and the activities it performs. 146

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

City of Waterloo, Iowa
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Governmental activities										
Net investment in capital assets	$ 250,819,314	$ 264,695,106	$ 273,871,470	$ 307,415,275	$ 316,701,068	$ 306,360,558	$ 313,405,227	$ 320,748,412	$ 338,162,674	$ 357,396,168
Restricted	31,552,558	30,823,956	30,579,471	30,438,501	20,032,995	55,182,022	52,436,491	53,863,633	44,923,907	39,925,625
Unrestricted	9,694,131	7,214,587	8,998,045	(31,681,588)	(23,683,497)	(31,089,693)	(40,527,523)	(43,479,555)	(45,440,432)	(46,515,207)
Total governmental activities net position	$ 292,066,003	$ 302,733,649	$ 313,448,986	$ 306,172,188	$ 313,050,566	$ 330,452,887	$ 325,314,195	$ 331,132,490	$ 337,646,149	$ 350,806,586
Business-type activities										
Net investment in capital assets	$ 71,243,134	$ 74,508,694	$ 79,920,865	$ 78,270,214	$ 79,522,665	$ 79,180,253	$ 82,504,631	$ 81,369,121	$ 87,857,186	$ 92,076,757
Restricted	1,655,694	1,383,659	1,310,099	727,235	672,515	672,515	672,515	47,826	19,491	138,467
Unrestricted	14,659,699	14,202,857	11,445,832	11,638,646	12,025,408	14,478,547	9,375,653	14,702,034	13,571,612	14,981,482
Total business-type activities net position	$ 87,558,527	$ 90,095,210	$ 92,676,796	$ 90,636,095	$ 92,220,588	$ 94,331,315	$ 92,552,799	$ 96,118,981	$ 101,448,289	$ 107,196,706
Primary government										
Net investment in capital assets	$ 322,062,448	$ 339,203,800	$ 353,792,335	$ 385,685,489	$ 396,223,733	$ 385,540,811	$ 395,909,858	$ 402,117,533	$ 426,019,860	$ 449,472,925
Restricted	33,208,252	32,207,615	31,889,570	31,165,736	20,705,510	55,854,537	53,109,006	53,911,459	44,943,398	40,064,092
Unrestricted	24,353,830	21,417,444	20,443,877	(20,042,942)	(11,658,089)	(16,611,146)	(31,151,870)	(28,777,521)	(31,868,820)	(31,533,725)
Total primary government net position	$ 379,624,530	$ 392,828,859	$ 406,125,782	$ 396,808,283	$ 405,271,154	$ 424,784,202	$ 417,866,994	$ 427,251,471	$ 439,094,438	$ 458,003,292

City of Waterloo, Iowa
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Page 1 of 2)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Expenses										
Governmental activities:										
Public safety	$ 30,037,249	$ 31,913,280	$ 31,773,269	$ 25,988,767	$ 34,120,160	$ 33,735,948	$ 20,828,929	$ 33,071,755	$ 38,539,492	$ 39,844,040
Public works	23,297,561	24,938,888	28,911,525	29,570,277	29,670,192	35,579,527	34,150,050	27,415,746	27,453,883	31,393,797
Health and social services	278,589	299,282	368,173	325,607	295,088	381,203	369,832	279,470	265,757	281,594
Culture and recreation	10,515,120	10,491,266	11,315,704	11,676,287	11,950,688	15,012,599	12,667,184	12,573,777	11,297,723	11,878,940
Community and economic development	16,138,333	14,129,616	12,910,299	13,190,672	13,753,669	12,860,289	17,417,572	11,593,102	11,778,352	12,518,489
General government	4,219,355	3,714,993	2,749,672	4,869,696	5,247,593	10,421,434	10,174,531	9,049,085	9,792,001	10,644,609
Interest on long-term debt	2,459,710	2,680,614	2,349,054	2,208,744	2,048,517	2,175,284	2,385,499	2,452,792	2,413,402	2,212,316
Total governmental activities expenses	86,945,917	88,167,939	90,377,696	87,830,050	97,085,907	110,166,284	97,993,597	96,435,727	101,540,610	108,773,785
Business-type activities:										
Sanitary sewer	9,730,465	10,033,041	9,811,929	12,518,569	14,018,836	13,635,403	13,107,645	12,254,389	12,287,197	12,110,438
Sanitation	3,680,500	3,640,314	3,215,663	3,612,307	3,921,263	4,050,778	4,166,465	4,196,226	4,963,445	5,272,312
Total business-type activities expenses	13,410,965	13,673,355	13,027,592	16,130,876	17,940,099	17,686,181	17,274,110	16,450,615	17,250,642	17,382,750
Total primary government expenses	$ 100,356,882	$ 101,841,294	$ 103,405,288	$ 103,960,926	$ 115,026,006	$ 127,852,465	$ 115,267,707	$ 112,886,342	$ 118,791,252	$ 126,156,535
Program Revenue										
Governmental activities:										
Charges for services:										
Public safety	$ 3,602,246	$ 3,683,489	$ 3,800,273	$ 4,018,731	$ 4,325,957	$ 4,231,224	$ 4,410,854	$ 4,460,965	$ 7,036,405	$ 6,120,115
Public works	2,224,870	2,192,414	2,802,925	2,498,057	1,284,289	2,474,497	3,641,744	2,451,369	2,337,247	2,448,785
Culture and recreation	2,592,204	2,492,426	3,010,899	3,361,891	3,645,647	3,538,243	3,503,643	3,370,198	3,213,303	3,897,666
Other activities	1,268,316	1,489,631	1,531,761	1,667,019	769,733	1,574,497	1,284,986	1,438,591	1,351,116	2,684,498
Operating grants and contributions	16,603,449	14,967,188	11,938,221	11,335,064	18,581,010	13,138,910	11,617,786	12,380,601	12,158,925	16,409,982
Capital grants and contributions	10,720,735	9,364,734	12,668,122	39,116,737	9,065,137	35,704,168	12,757,084	8,651,622	7,151,415	10,923,191
Total governmental activities program revenue	37,011,820	34,189,882	35,752,201	61,997,499	37,671,773	60,661,539	37,216,097	32,753,346	33,248,411	42,484,237
Business-type activities:										
Charges for services:										
Sanitary sewer	13,147,754	12,285,502	12,845,301	12,661,602	14,277,752	15,235,503	13,208,176	14,802,101	16,657,811	16,797,429
Sanitation	3,572,238	3,615,787	3,609,500	3,585,270	3,650,271	3,820,281	3,738,070	3,747,590	5,044,236	5,835,299
Operating grants and contributions:										
Sanitary sewer	54,041	-	-	24,236	1,892	206,145	37,055	-	2,005	1,001
Sanitation	215,584	273,869	272,755	274,324	273,624	290,513	273,624	273,624	273,857	273,550
Capital grants and contributions:										
Sanitary sewer	82,443	-	-	-	1,271,776	192,977	145,656	310,250	356,837	204,889
Sanitation	560	13,585	-	-	-	-	-	-	-	-
Total business-type activities program revenue	17,072,620	16,188,743	16,727,556	16,545,432	19,475,315	19,745,419	17,402,581	19,133,565	22,334,746	23,112,168
Total primary government program revenue	$ 54,084,440	$ 50,378,625	$ 52,479,757	$ 78,542,931	$ 57,147,088	$ 80,406,958	$ 54,618,678	$ 51,886,911	$ 55,583,157	$ 65,596,405
Net (Expense)/Revenue										
Governmental activities	$ (49,934,097)	$ (53,978,057)	$ (54,625,495)	$ (25,832,551)	$ (59,414,134)	$ (49,504,745)	$ (60,777,500)	$ (63,682,381)	$ (68,292,199)	$ (66,289,548)
Business-type activities	3,661,655	2,515,388	3,699,964	414,556	1,535,216	2,059,238	128,471	2,682,950	5,084,104	5,729,418
Total primary government net expense	$ (46,272,442)	$ (51,462,669)	$ (50,925,531)	$ (25,417,995)	$ (57,878,918)	$ (47,445,507)	$ (60,649,029)	$ (60,999,431)	$ (63,208,095)	$ (60,560,130)

City of Waterloo, Iowa
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)
(Page 2 of 2)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Revenue and Other Changes in Net Position										
Governmental activities:										
Taxes:										
Property taxes	$ 42,822,680	$ 45,536,650	$ 44,585,915	$ 45,514,979	$ 46,327,997	$ 46,530,686	$ 47,404,667	$ 47,722,089	$ 49,332,480	$ 52,877,346
Other taxes	14,844,322	15,142,297	16,745,434	17,471,721	17,554,079	17,260,380	17,239,619	18,757,207	19,039,780	20,577,471
Investment earnings	54,485	45,578	117,515	180,123	187,046	339,895	842,018	1,468,222	978,205	124,727
Miscellaneous	3,315,471	3,925,918	2,748,468	1,108,633	2,034,957	2,741,240	4,592,600	2,186,481	5,455,393	5,870,441
Gain on sale of assets	-	-	-	-	188,433	34,865	-	-	-	-
Transfers	(44,167)	(4,740)	-	(2,035)	-	-	-	(633,323)	-	-
Total governmental activities	60,992,791	64,645,703	64,197,332	64,273,421	66,292,512	66,907,066	70,078,904	69,500,676	74,805,858	79,449,985
Business-type activities:										
Investment earnings	18,612	16,555	25,122	39,714	49,277	51,489	104,439	246,059	205,504	10,999
Gain (loss) on sale of assets	-	-	-	1,711	-	-	46,298	3,850	39,700	8,000
Transfers	44,167	4,740	-	2,035	-	-	-	633,323	-	-
Total business-type activities	62,779	21,295	25,122	43,460	49,277	51,489	150,737	883,232	245,204	18,999
Total primary government	$ 61,055,570	$ 64,666,998	$ 64,222,454	$ 64,316,881	$ 66,341,789	$ 66,958,555	$ 70,229,641	$ 70,383,908	$ 75,051,062	$ 79,468,984
Changes in Net Position										
Governmental activities	$ 11,058,694	$ 10,667,646	$ 10,715,337	$ 38,440,870	$ 6,878,378	$ 17,402,321	$ 9,301,404	$ 5,818,295	$ 6,513,659	$ 13,160,437
Business-type activities	3,724,434	2,536,683	2,581,586	458,016	1,584,493	2,110,727	279,208	3,566,182	5,329,308	5,748,417
Total primary government	$ 14,783,128	$ 13,204,329	$ 13,296,923	$ 38,898,886	$ 8,462,871	$ 19,513,048	$ 9,580,612	$ 9,384,477	$ 11,842,967	$ 18,908,854

City of Waterloo, Iowa
Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
General Fund										
Nonspendable	$ 326,276	$ 322,077	$ 392,741	$ 323,781	$ 267,413	$ 197,324	$ 528,775	$ 392,145	$ 584,290	$ 898,156
Restricted	3,438,392	5,497,065	8,667,499	9,109,347	10,390,434	8,565,653	7,839,825	6,384,873	5,888,663	5,027,951
Committed	-	-	36,595	-	-	-	33,004	154,511	229,791	-
Assigned	4,802,837	5,318,721	4,430,460	4,848,307	5,007,033	5,410,593	5,902,856	5,465,413	5,633,149	7,871,374
Unassigned	9,644,699	8,907,668	10,184,876	10,224,959	9,836,132	9,546,862	9,479,091	10,277,115	11,188,047	12,736,746
Total general fund	$ 18,212,204	$ 20,045,531	$ 23,712,171	$ 24,506,394	$ 25,501,012	$ 23,720,432	$ 23,783,551	$ 22,674,057	$ 23,523,940	$ 26,534,227
All Other Governmental Funds										
Nonspendable	$ 297,516	$ 233,192	$ 466,165	$ 298,880	$ 290,117	$ 261,770	$ 131,211	$ 219,283	$ 140,959	$ 313,422
Restricted	42,286,946	42,907,706	28,709,385	38,887,421	47,673,892	75,498,203	66,401,834	73,478,029	66,733,675	60,645,760
Assigned	2,332,997	2,370,221	80,148	2,396,279	2,424,601	2,458,279	2,549,694	2,763,872	2,910,389	2,939,425
Unassigned	(7,161,884)	(4,608,778)	(1,929,863)	(5,711,850)	(4,495,025)	(3,347,626)	(3,091,717)	(3,681,465)	(3,674,580)	(6,956,351)
Total all other governmental funds	$ 37,755,575	$ 40,902,341	$ 27,325,835	$ 35,870,730	$ 45,893,585	$ 74,870,626	$ 65,991,022	$ 72,779,719	$ 66,110,443	$ 56,942,256

GASB Statement No. 54, Fund Balance Reporting and Governmental Fund Type Definitions, implemented in fiscal year 2011.

City of Waterloo, Iowa
Changes in Fund Balances - Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Revenue										
Property taxes	$ 42,864,091	$ 45,485,229	$ 44,623,905	$ 45,440,607	$ 46,259,411	$ 46,530,686	$ 47,404,667	$ 47,720,396	$ 48,086,079	$ 52,877,346
Other taxes	15,460,718	14,683,459	16,946,689	17,599,304	17,309,079	17,541,380	17,239,619	18,764,207	18,227,575	20,765,591
Licenses and permits	1,119,886	1,128,513	1,350,599	1,413,739	1,491,131	1,543,716	1,364,662	1,454,547	1,466,645	1,392,173
Investment income	54,485	45,578	117,515	183,938	187,047	339,895	842,018	1,468,222	978,205	124,727
Rent*	1,186,419	1,191,376	1,263,682	1,293,559	1,235,525	1,257,433	1,219,786	1,273,336	1,350,265	1,268,940
Intergovernmental	25,596,988	27,797,797	23,425,271	28,647,425	26,670,622	43,647,665	20,141,757	24,374,718	19,595,972	25,735,011
Charges for services*	6,748,285	6,512,462	6,894,308	7,371,370	8,142,707	8,025,850	8,088,333	7,923,398	10,018,667	10,073,458
Interfund charges for service	1,935,000	1,935,000	1,935,000	1,935,000	1,935,000	2,185,000	2,255,000	2,180,000	2,180,000	2,416,493
Special assessments	93,870	124,467	139,408	127,266	138,434	133,943	176,382	201,637	126,258	169,139
Miscellaneous	3,702,763	4,503,173	3,425,567	2,760,949	2,032,729	1,765,900	3,249,040	2,776,159	3,689,350	3,940,108
Total revenue	98,762,505	103,407,054	100,121,944	106,773,157	105,401,685	122,971,468	101,981,264	108,136,620	105,719,016	118,762,986
Expenditures										
Current:										
Public safety	29,272,717	30,517,147	30,865,364	30,588,630	31,380,988	30,518,380	30,733,487	32,108,023	34,004,492	35,398,811
Public works	25,565,737	26,286,055	29,009,814	34,515,685	26,664,570	19,526,031	22,895,182	14,212,521	22,136,849	28,042,204
Health and social services	346,952	370,275	365,847	407,060	375,769	379,958	365,193	276,922	270,460	286,771
Culture and recreation	9,396,914	9,134,554	9,835,758	10,633,238	10,837,983	10,616,332	10,580,629	10,353,767	9,906,832	10,310,829
Community and economic development	13,794,104	13,555,391	12,966,402	11,783,311	13,483,447	12,265,460	10,508,576	11,442,804	12,583,363	14,554,888
General government	4,956,104	3,980,405	2,468,932	5,459,817	5,671,640	10,042,300	8,894,390	8,483,284	9,627,947	10,540,061
Debt service										
Principal	8,623,207	8,708,554	8,886,944	9,659,890	11,314,503	9,698,561	11,336,261	10,379,792	14,523,780	9,879,128
Interest and fees	2,536,705	2,377,108	2,300,105	2,023,366	2,169,997	2,268,663	2,514,761	2,502,968	2,661,551	2,633,620
Capital outlay	14,140,916	9,646,195	14,033,868	11,855,746	12,835,209	19,625,850	23,921,255	23,189,451	25,658,879	34,953,743
Total expenditures	108,633,356	104,575,684	110,733,034	116,926,743	114,734,106	114,941,535	121,749,734	112,949,532	131,374,153	146,600,055
Revenue over (under) expenditures	(9,870,851)	(1,168,630)	(10,611,090)	(10,153,586)	(9,332,421)	8,029,933	(19,768,470)	(4,812,912)	(25,655,137)	(27,837,069)
Other financing sources (uses)										
Transfers in	14,206,860	12,765,878	11,006,208	10,276,970	14,882,427	11,857,853	13,154,342	11,910,365	14,897,791	13,925,382
Transfers out	(14,206,860)	(12,765,878)	(11,006,208)	(10,276,970)	(14,882,427)	(11,857,853)	(13,154,342)	(11,910,365)	(14,897,791)	(13,925,382)
Insurance proceeds	19,968	173,397	356,454	1,400	766,470	1,624,380	1,112,624	-	1,659,358	1,986,893
Proceeds from sale of assets	-	71,014	47,937	(6,168)	335,618	95,564	206,006	171,426	56,088	336,362
Refunding bonds issued	4,200,000	2,630,000	8,670,000	-	-	-	1,425,000	-	-	6,472,000
Payment to refunded bond escrow agent	-	(6,744,723)	(8,806,014)	-	-	(2,040,000)	-	-	-	(6,472,000)
Proceeds from debt issued	6,740,000	9,900,348	11,595,000	8,000,000	19,140,000	19,210,000	8,090,000	10,000,000	17,675,000	18,798,418
Bond discounts and premiums	269,088	118,687	205,713	129,606	107,806	276,585	118,355	320,689	445,298	557,496
Total other financing sources (uses)	11,229,056	6,148,723	12,069,090	8,124,838	20,349,894	19,166,529	10,951,985	10,492,115	19,835,744	21,679,169
Net change in fund balances	$ 1,358,205	$ 4,980,093	$ 1,458,000	$ (2,028,748)	$ 11,017,473	$ 27,196,462	$ (8,816,485)	$ 5,679,203	$ (5,819,393)	$ (6,157,900)
Debt service as a percentage of noncapital expenditures	11.8%	13.2%	12.3%	13.2%	13.2%	12.6%	14.2%	14.4%	16.3%	12.4%

City of Waterloo, Iowa
Assessed and Taxable Value of Property
Last Ten Fiscal Years

Assessment Date January 1,	For Fiscal Year Ended June 30,	Residential Property	Commercial Property	Industrial Property	TIF Property	Other Property	Less: Military Tax-Exempt Property	Total Taxable Assessed Value	Total Direct Tax Rate	Total Assessed Value	Total Taxable Value as a Percentage of Assessed Value
2010	2012	1,166,201,221	781,318,790	100,090,080	150,383,839	111,996,683	7,253,351	2,302,737,262	18.53335	3,747,030,046	61.45%
2011	2013	1,251,445,651	813,065,056	121,443,090	179,551,015	111,367,841	6,985,742	2,469,886,911	18.20505	3,738,165,467	66.07%
2012	2014	1,316,533,993	800,057,810	122,324,860	183,333,664	111,068,231	6,742,623	2,526,575,935	17.49319	3,762,106,346	67.16%
2013	2015	1,303,730,888	717,175,119	112,118,499	207,637,570	112,027,732	6,558,362	2,446,131,446	17.95159	3,629,362,635	67.40%
2014	2016	1,347,497,993	662,021,833	105,004,150	214,993,747	110,527,435	6,267,608	2,433,777,550	17.76370	3,656,417,436	66.56%
2015	2017	1,383,126,415	620,075,361	104,318,361	229,899,157	151,573,034	6,008,327	2,482,984,001	17.60522	3,770,142,165	65.86%
2016	2018	1,426,734,942	626,685,915	102,735,087	230,753,488	141,987,418	5,774,986	2,523,121,864	17.60000	3,797,591,542	66.44%
2017	2019	1,400,102,962	614,016,517	101,985,208	263,287,703	158,466,327	5,436,059	2,532,422,658	17.45595	3,858,553,457	65.63%
2018	2020	1,447,591,365	654,112,386	102,437,652	267,969,299	153,414,284	4,932,861	2,620,592,125	17.54799	3,945,324,830	66.42%
2019	2021	1,439,257,464	648,885,677	105,155,528	284,405,439	145,359,250	4,675,374	2,618,387,984	18.44026	4,043,161,870	64.76%

Source: Black Hawk County Auditor.

Notes: (1) Does not include tax-exempt property. Tax rates are per $1,000 of assessed value.
(2) Property tax on machinery and equipment was phased out during the period FYE2001 through FYE2003.
(3) A new category for multi-residential property was created by the state beginning in FYE2017. These valules are included in the "Other Property" category
(4) A rollback from assessed to taxable valuation was implemented for commerical and industrial property beinning in FYE2017. The facto was 5% for FYE2017 and

City of Waterloo, Iowa
Property Tax Rates
Direct and Overlapping Governments
Last Ten Fiscal Years

				Overlapping Rates							
	City of Waterloo			Black Hawk County			Schools				Total Direct & Overlapping Rates
Fiscal Year	Operating Millage	Debt Service	Total City Millage	Operating Millage	Debt Service	Total County Millage	Operating Millage	Debt Service	Total School Millage	Other	
2012	15.16068	3.37267	18.53335	5.92415	0.67322	6.59737	15.28141	1.00000	16.28141	1.28109	42.69322
2013	15.03346	3.17159	18.20505	5.59849	0.64144	6.23993	14.80265	1.00000	15.80265	1.33770	41.58533
2014	14.39276	3.10043	17.49319	5.39234	0.62882	6.02116	13.12135	2.60683	15.72818	1.36950	40.61203
2015	14.74920	3.20239	17.95159	5.52447	0.59472	6.11919	13.28631	2.68895	15.97526	1.35851	41.40455
2016	14.50433	3.25937	17.76370	5.43985	1.30832	6.74817	12.92607	2.69825	15.62432	1.34988	41.48607
2017	14.44418	3.16104	17.60522	5.48507	0.96070	6.44577	12.72660	2.67340	15.40000	1.33315	40.78414
2018	14.48927	3.11073	17.60000	5.60805	0.80702	6.41507	12.33034	2.65121	14.98155	1.33495	40.33157
2019	14.46767	2.98828	17.45595	5.96158	0.73145	6.69303	11.96864	2.60324	14.57188	1.36344	40.08430
2020	14.79204	2.75595	17.54799	5.72918	0.57445	6.30363	11.63832	2.56862	14.20694	1.43491	39.49347
2021	15.68435	2.75591	18.44026	5.94328	0.39297	6.33625	11.63405	2.57289	14.20694	1.47747	40.46092

Source: Black Hawk County Auditor.

City of Waterloo, Iowa
Principal Taxpayers
Current Year and Nine Years Ago

Employer	2021 Assessed Value 1/1/2019	2021 Rank	2021 Percentage of Total Assessed Value	2012 Assessed Value 1/1/2010	2012 Rank	2012 Percentage of Total Assessed Value
MidAmerican Energy	$ 78,315,653	1	1.94%	$ 133,305,953	1	3.56%
Deere and Company	50,559,222	2	1.25%	28,300,210	4	0.76%
IOC Black Hawk County, Inc.	48,954,195	3	1.21%	73,670,230	2	1.97%
Con Agra k/n/a Hunt Wesson, Inc.	31,500,000	4	0.78%	26,580,220	5	0.71%
Ferguson Enterprises, Inc.	18,636,903	5	0.46%	24,732,360	6	0.66%
FDP WTC LLC	16,711,938	6	0.41%			
VGM Management, Inc.	16,594,492	7	0.41%			
Tyson Fresh Meats (formerly IBP, Inc.)	15,992,295	8	0.40%	17,306,720	7	0.46%
Bertch Cabinet Manufacturing, Inc.	14,318,676	9	0.35%	15,607,970	8	0
Walmart	12,011,454	10	0.30%			
Crossroads Realty LLC	-		--	39,530,390	3	1.05%
Howard Allen Investments	--		--	15,590,980	9	0.42%
Qwest Corporation (formerly US West)	--		--	13,138,639	10	0.35%
	--		--			
Total	$ 303,594,828		7.51%	$ 387,763,672		10.36%

Source: Official Bond Statements prepared by Speer Financial, Inc.

City of Waterloo, Iowa
Property Tax Levies and Collections
Last Ten Fiscal Years

Assessment Date January 1,	Fiscal Year Ended June 30,	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections	Percent of Total Tax Collections To Tax Levy
2010	2012	38,703,447	38,469,916	99.40%	20,895	38,490,811	99.45%
2011	2013	40,620,062	40,275,404	99.15%	18,966	40,294,370	99.20%
2011	2013	40,620,062	40,275,404	99.15%	18,966	40,294,370	99.20%
2013	2015	39,200,603	38,901,557	99.24%	(362,370) *	38,539,187	98.31%
2014	2016	38,480,720	38,405,051	99.80%	(176,170) *	38,228,881	99.35%
2014	2016	38,480,720	38,405,051	99.80%	(176,170) *	38,228,881	99.35%
2016	2018	39,613,829	39,602,704	99.97%	8,658	39,611,362	99.99%
2017	2019	38,984,631	38,980,335	99.99%	21,994	39,002,329	100.05%
2018	2020	40,639,192	40,122,621	98.73%	34,427	40,157,048	98.81%
2019	2021	42,422,199	42,700,728	100.66%	290,135	42,990,863 ^	101.34%

Source: Black Hawk County Auditor's office.

Current year tax collections can exceed the total tax levy in certain instances, such as when property valuation adjustments are made after the tax levy certifications are completed. Information regarding changes to levies and the years that delinquent payments are attributable is not available to the City.

^ Due to the COVID-19 pandemic, the Governor of Iowa extended the due date for tax collections for the year ended June 30, 2020 to July 2020, resuling in higher delinquent tax collections for the year ended June 30, 2021.

* A number of property valuation appeals for the valuation at the January 1, 2011 assessment date were settled during the fiscal years ended June 30, 2014, 2015 and 2016 which resulted in refunds owed for prior taxes paid on those properties. Black Hawk County netted those refunds from delinquent taxes paid to the City, resulting in negative delinquent tax collections.

City of Waterloo, Iowa
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Governmental Activities				Business-Type Activities						
Fiscal Year	General Obligation Bonds	General Obligation Capital Loan Notes	Capital Leases	Other Debt	General Obligation Bonds	Revenue Bonds	Capital Leases	Other Debt	Total Primary Government	Percentage of Personal Income*	Per Capita*
2012	68,651,784	--	--	2,111,193	20,870,997	4,727,951	--	--	96,361,925	3.82%	1,411
2013	65,966,220	--	--	2,524,312	24,400,407	3,119,608	--	--	96,010,547	3.58%	1,404
2014	69,226,920	--	--	2,281,997	22,253,712	1,914,460	--	--	95,677,089	3.38%	1,399
2015	67,833,111	--	--	2,061,307	25,804,346	719,286	--	--	96,418,050	3.37%	1,409
2016	75,897,719	--	--	1,934,063	23,198,824	142,604	--	--	101,173,210	3.59%	1,479
2017	83,682,844	--	--	1,788,702	21,692,273	-	--	--	107,163,819	3.78%	1,566
2018	81,969,301	--	--	8,019,724	19,136,397	1,534,000	--	--	110,659,422	3.81%	1,598
2019	82,879,508	--	--	6,905,931	16,583,131	2,091,522	--	--	108,460,092	3.65%	1,586
2020	87,276,792	--	--	5,862,152	14,541,676	2,030,495	--	--	109,711,115	3.40%	1,604
2021	92,697,175	--	3,762,929	5,913,513	12,512,539	17,403,732	--	--	132,289,888	3.92%	1,934

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

* Personal income and population data can be found in the Schedule of Demographic and Economic Statistics. These ratios are calculated using personal income and population for the prior calendar year.

City of Waterloo, Iowa
Ratios of General Bonded Debt Outstanding

Last Ten Fiscal Years

Fiscal Year	General Obligation Bonds	Total Assessed Value of Property	Percentage of Assessed Value of Property	Per Capita*
2012	89,522,781	3,747,030,046	2.39%	1,309
2013	90,366,627	3,738,165,467	2.42%	1,321
2014	91,480,632	3,762,106,346	2.43%	1,337
2015	93,637,457	3,629,362,635	2.58%	1,369
2016	99,096,543	3,656,417,436	2.71%	1,449
2017	105,375,117	3,770,142,165	2.79%	1,540
2018	101,105,698	3,797,591,542	2.66%	1,478
2019	99,462,639	3,858,553,457	2.58%	1,454
2020	101,818,468	3,945,324,830	2.58%	1,488
2021	105,209,714	4,043,161,870	2.60%	1,538

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements.

* Population data can be found in the Schedule of Demographic and Economic Statistics.

City of Waterloo, Iowa
Direct and Overlapping Governmental Activities Debt
As of June 30, 2021

Governmental Unit	Debt Outstanding	Estimated Percentage Applicable To City*	Estimated Share of Overlapping Debt
City of Waterloo direct debt	$ 102,373,617	100.00%	$ 102,373,617
Overlapping:			
Black Hawk County	$ 22,350,000	42.99%	9,608,265
Hawkeye Community College	11,560,000	24.30%	2,809,080
Subtotal, overlapping debt	$ 33,910,000		$ 12,417,345
Total direct and overlapping debt	$ 136,283,617		$ 114,790,962

Source: Black Hawk County Auditor

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the city. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Waterloo. This process recognizes that, when considering the city's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt, of each overlapping government.

*The percentage of overlapping debt applicable is estimated using net taxable property values. Applicable percentages were estimated by determining the portion of the County's net value that is within the government's boundaries and dividing it by the County's total value.

Source: Black Hawk County Auditor

City of Waterloo
Legal Debt Margin Information
Last Ten Fiscal Years

	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Debt Limit	$ 187,351,502	$ 186,908,273	$ 188,105,317	$ 181,167,349	$ 182,820,872	$ 188,507,108	$ 189,879,577	$ 192,927,673	$ 197,266,242	$ 202,158,094
Total net debt applicable to limit	91,633,974	92,890,939	93,762,629	95,698,764	101,030,606	107,163,819	109,125,422	106,368,570	107,680,620	114,700,920
Legal debt margin	$ 95,717,528	$ 94,017,334	$ 94,342,688	$ 85,468,585	$ 81,790,266	$ 81,343,289	$ 80,754,155	$ 86,559,103	$ 89,585,622	$ 87,457,174
Total net debt applicable to the limit as a percentage of debt limit	48.91%	49.70%	49.02%	49.44%	49.44%	56.85%	55.26%	55.13%	54.59%	56.74%

Legal Debt Margin Calculation for Fiscal Year 2021:

Estimated actual valuation (assessed) as of January 1, 2019	$ 4,043,161,870
Debt limit (5% of total estimated actual valuation)	202,158,094
Debt applicable to debt limit:	
General obligation bonds	105,024,478
Capital leases	5,913,513
General obligation capital loan notes	3,762,929
Total net debt applicable to limit	114,700,920
Legal debt margin	$ 87,457,174

Note: Under the State of Iowa Constitution, the city's outstanding general obligation debt should not exceed 5% of total assessed property value.

City of Waterloo, Iowa
Sewer Revenue Bond Coverage
Last Ten Fiscal Years

Fiscal Year	Gross Revenue	Less: Applicable Operating Expenses	Net Revenue Available for Debt Service	Debt Service Requirements	Coverage
2012	13,217,083	6,450,294	6,766,789	1,655,847	4.0866
2013	12,312,670	6,803,784	5,508,886	1,659,883	3.3188
2014	12,863,347	8,069,660	4,793,687	1,259,403	3.8063
2015	12,716,670	9,894,071	2,822,599	1,233,703	2.2879
2016	14,261,375	11,319,925	2,941,450	592,413	4.9652
2017	15,229,015	11,307,231	3,921,784	144,200	29.2810
2018	13,362,514	9,263,755	4,098,759	66,469	61.6642
2019	15,003,350	8,433,566	6,569,784	193,738	33.9107
2020	16,835,257	8,462,090	8,373,167	230,600	36.3104
2021	16,811,009	8,563,164	8,247,845	505,522	16.3155

Note: Details regarding the city's outstanding debt can be found in the notes to the financial statements. Gross revenue includes both operating and non-operating revenue. Operating expenses do not include interest, depreciation or amortization of bond issue costs.

City of Waterloo, Iowa
Demographic and Economic Statistics
Last Ten Calendar Years

Year	Population[1]	Personal Income	Per Capita Personal Income[2]	Median Age[1]	Unemployment Rate[3]	School Enrollment[4]
2011	68,406	2,524,386,618	36,903	35.9	7.1%	10,103
2012	68,406	2,681,173,170	39,195	35.9	6.5%	10,239
2013	68,406	2,827,835,634	41,339	35.7	5.6%	10,483
2014	68,406	2,857,250,214	41,769	35.5	6.5%	10,611
2015	68,406	2,817,779,952	41,192	35.8	5.4%	10,445
2016	68,406	2,837,344,068	41,478	36.2	4.8%	10,357
2017	68,406	2,871,842,930	42,186	36.5	4.7%	10,401
2018	68,406	2,967,454,000	43,452	36.6	2.6%	10,297
2019	68,406	3,226,287,180	47,623	37.0	3.7%	10,380
2020	67,314	3,374,759,000	50,126	36.8	6.6%	10,196

N/A = Not available.

Sources:
[1] 2000 and 2010 U.S. Census
[2] U.S. Department of Commerce, Bureau of Economic Analysis
[3] Iowa Workforce Development
[4] Waterloo Community Schools

City of Waterloo, Iowa
Principal Area Employers
Current Year and Nine Years Ago

	2021			2012		
Employer	Employees	Rank	Percentage of Total City Employment	Employees	Rank	Percentage of Total City Employment
Deere & Company	5,600	1	17.18%	5,600	1	15.73%
Tyson Fresh Meats	2,950	2	9.05%	2,500	3	7.02%
Mercy One (formerly Wheaton Franciscan)	2,655	3	8.14%	2,680	2	7.53%
Waterloo Community Schools	1,730	4	5.31%	1,560	6	4.38%
University of Northern Iowa	1,650	5	5.06%	1,850	5	5.20%
Unity Point Health (formerly Allen Hospital)	1,500	6	4.60%	2,080	4	5.84%
Hy-Vee	1,200	7	3.68%	1,130	8	3.17%
Target Regional Distribution	1,070	8	3.28%	850	9	2.39%
VGM Group	1,055	9	3.24%	--	--	--
Western Home Communities	960	10	2.94%	--	--	--
Area Education Agency 267	-	-	-	1,150	7	3.23%
GMAC Mortgage Corp.	--	--	--	805	10	2.26%
Total	20,370		62.48%	20,205		56.75%

Source: Official Bond Statements from Speer Financial, Inc.

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

Function/Program	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety										
Police	138.0	131.0	130.0	130.0	130.0	130.0	129.0	129.0	129.0	127.0
Fire	112.5	109.5	108.5	106.5	109.5	107.5	104.5	108.5	106.5	106.0
Building Inspection	12.5	12.5	12.5	13.5	13.5	13.0	11.0	12.0	17.0	17.0
Public Works										
City Engineer	20.0	20.0	20.0	20.0	20.0	20.0	21.0	21.0	18.0	19.0
Traffic	12.0	15.0	16.0	16.0	14.0	15.0	14.0	15.0	15.5	15.5
Central Garage	9.0	9.0	10.0	10.0	9.0	9.0	9.0	7.0	8.0	9.0
Street	38.0	36.0	34.0	37.0	35.0	36.0	35.0	38.0	38.0	36.0
Airport	6.0	5.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0	6.0
Health & Social Services										
Human Rights	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0
Culture & Recreation										
Cultural & Arts	14.5	13.0	11.0	13.0	12.0	13.0	10.0	10.0	12.0	12.0
Library	24.5	25.0	25.0	24.5	24.0	23.5	22.5	22.0	22.0	21.0
Leisure Services	39.0	36.0	40.0	43.0	42.0	41.0	43.0	42.0	40.0	38.0
Community & Economic Development										
Community Planning & Development	24.0	22.0	23.0	23.0	22.0	21.0	22.0	22.0	19.0	18.0
General Government										
Mayor's Office	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0	1.0
Info Tech	2.0	1.0	1.0	1.0	2.0	4.0	5.0	4.0	5.0	5.0
City Clerk & Finance	13.0	14.0	14.0	12.0	12.0	9.0	10.0	10.0	10.0	10.0
City Attorney/Code Enforcement	1.5	1.5	1.5	1.5	6.0	6.0	6.0	6.0	6.0	6.0
Human Resources	3.0	3.0	3.0	3.0	3.0	4.0	4.0	4.0	4.0	4.0
Facilities Maintenance	3.0	3.0	4.0	4.0	4.0	4.0	5.0	4.0	4.0	4.0
Waste Management Services										
Sewer	35.0	33.9	41.0	39.0	40.0	39.0	36.0	38.0	38.0	38.0
Sanitation	14.0	17.1	13.0	17.0	13.0	13.0	13.0	11.0	13.0	14.0
Total	525.5	511.5	517.5	524.0	521.0	518.0	510.0	513.5	515.0	509.5

Source: City Human Resources Department records.

City of Waterloo, Iowa
Operating Indicators by Function/Program
Last Ten Fiscal Years
(Page 1 of 2)

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety									
Police *									
Traffic accidents	1,598	1,839	1,726	1,607	1,633	1,441	1,527	1,235	1,184
Cases	11,344	11,298	11,111	10,110	9,683	8,930	9,103	8,028	7,298
Citations	6,448	6,989	5,060	4,917	3,947	3,748	4,195	3,681	2,424
Calls for service	75,626	77,161	67,717	61,944	60,652	50,773	50,986	47,979	37,752
Total arrests	4,984	4,931	4,728	4,004	3,874	3,444	3,496	2,777	2,351
Fire									
Fire responses	4,622	5,011	5,129	5,232	5,638	5,542	5,623	5,233	5,301
Ambulance responses	6,997	6,729	6,830	6,650	7,036	8,720	9,180	8,956	9,833
Building Inspection									
Construction permits issued	8,682	9,969	10,327	10,620	9,704	8,483	7,124	7,011	7,062
Construction value of permits	$ 91,192,766	$ 101,677,108	$ 100,224,478	$ 127,513,038	$ 108,699,337	$ 104,700,306	$ 142,264,758	$ 161,102,459	$ 140,629,305
Public Works									
Engineering									
Street reconstruction (miles)	3.08	3.15	1.59	2.61	3.35	3.08	3.30	2.81	2.50
Street resurfacing (miles)	14.05	12.21	18.63	12.53	0.64	1.66	2.60	3.34	2.10
Street Department									
Tons of salt used for streets	5,700.00	5,162.00	4,217.00	3,024.00	3,307.00	5,699.72	4,000.00	2,500.00	2,273.00
Man hours for road maintenance	67,345	66,650	67,320	79,357	66,924	68,644	38,485	47,104	30,452
Airport									
Commercial Enplanements	19,897	21,573	26,170	27,325	25,534	22,836	23,446	15,055	7,859
Aircraft take-offs and landings	20,589	19,109	19,550	21,037	18,585	18,943	20,072	19,006	19,946
Based aircraft	104	104	74	75	75	75	81	70	70
Health & Social Services									
Human Rights									
Civil Rights complaints									
New cases opened	106	64	66	50	57	49	58	41	31
Cases closed	59	43	100	50	69	72	85	68	47
Active cases at year-end	154	177	143	142	129	105	83	52	40
Culture & Recreation									
Leisure Services									
SportsPlex Members	N/A	2,594	4,450	4,965	5,095	5,243	6,167	5,456	5,751
Young Arena facility usage									
Event Visitors	118,639	119,903	100,064	100,913	103,547	105,938	104,635	81,507	38,606
Recreational Visitors	174,780	186,384	189,121	189,586	183,749	180,545	167,900	124,700	40,099
Sports - youth programs	5,451	5,571	5,623	5,689	5,573	5,434	5,413	4,238	4,374
Sports - adult programs	1,588	1,598	1,617	1,543	1,497	1,412	1,384	954	1,112
Pool attendance @	39,611	37,603	33,866	34,733	28,861	22,065	9,980	15,734	24,113
Golf rounds	81,218	75,737	74,891	76,137	69,989	60,640	52,076	56,192	74,449
Annual flowers grown for parks	23,304	-	-	-	-	-	-		-
Public Library									
Total Circulation	405,341	422,204	470,786	446,467	365,656	299,035	295,877	500,974	146,010
Total Library Visits #	263,261.00	271,603.00	278,431.00	253,929.00	262,073.00	250,804.00	181,867.00	92,342.00	37,579.00
Waterloo Center for the Arts									
In House Visitors	125,958.00	118,970.00	128,140.00	122,334.00	157,628.00	189,153.00	191,675.00	120,000.00	48,500.00
Events, meetings, and programs	1,563.00	1,074.00	1,103.00	1,003.00	1,261.00	1,513.00	1,757.00	1,100.00	633.00

City of Waterloo, Iowa
Operating Indicators by Function/Program
Last Ten Fiscal Years
(Page 2 of 2)

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021
Community & Economic Development									
Planning and Zoning									
Planning commission agenda items	72	91	100	86	63	70	59	47	73
CURA applications received **	24	30	41	31	35	25	28	22	13
CURA improvements value	$ 2,776,663	$ 11,368,905	$ 7,856,518	$ 13,451,612	$ 13,439,875	$ 3,793,731	$ 3,037,684	$ 5,367,551	$ 8,610,759
CLURA applications received***	19	58	69	41	74	46	39	46	45
CLURA improvments value	$ 4,385,349	$ 14,418,617	$ 15,057,131	$ 8,849,239	$ 17,426,350	$ 11,090,817	$ 11,533,082	$ 13,682,420	$ 14,222,172
Community Development									
Down payment assistance	10	3	4	8	7	-	-		3
Home buyer education	-	-	-	-	-	-	-		-
Owner-occupied homes rehabilitated	31	42	26	24	24	25	33	31	35
Emergency repairs (including roofs)	49	37	33	34	32	21	25	30	39
Demolitions (residential & commercial)	18	21	-	13	-	1	2	-	-
Housing									
Vouchers used	1,005	931	937	975	1,017	1,010	1,020	1,061	1,042
Public housing units	50	50	50	50	50	50	50	50	49
Family self sufficiency participants	47	36	31	34	28	26	23	20	21
Sewer									
Sewer system customers	25,393	26,102	25,584	26,498	26,522	25,235	26,732	26,790	26,501

Source: Various city departments
* Statistics for Police Department are for the calendar year ending within the fiscal year shown.
** Consolidated Urban Revitalization Area.
*** City Limits Urban Revitalization Area Started FY12
# Door counter was broken for several months, so not all visitors could be counted.
@ One pool could not be opened in the spring of 2019 due to needed repairs

City of Waterloo, Iowa
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	2013	2014	2015	2016	2017	2018	2019	2020	2021
Public Safety									
Police									
Stations	1	1	1	1	1	1	1	1	1
Fire*									
Stations	7	7	7	7	7	7	7	7	7
Trucks and special vehicles	31	29	29	30	33 **	35	31	31	31
Public Works									
Miles of streets - paved	364	364	364	360	360	361	362	363	363
Miles of streets - unpaved	72	72	72	68	68	68	68	73	73
Street lights	1,800	1,807	1,807	1,807	1,807	1,847	1,847	2,582	2,503
Traffic Signals	200	197	198	198	199	200	202	200	206
Airport runway lengths:									
Runway 12/30	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400	8,400
Runway 18/36	6,002	6,002	6,002	6,002	6,002	6,002	6,002	6,002	6,002
Runway 6/24	5,403	5,403	5,403	5,403	5,403	5,403	5,403	CLOSED	CLOSED
Culture & Recreation									
City recreation areas	3	3	**3**	**3**	3	**3**	**3**	**3**	**3**
City parks	48	48	48	48	48	48	48	48	48
Golf courses	3	3	3	3	3	3	3	3	3
Swimming pools	2	2	2	2	2	2	2	2	2
Softball diamonds	23	23	23	23	20	20	20	20	20
Baseball diamonds	6	6	6	6	6	6	6	6	6
Baseball stadium	1	1	1	1	1	1	1	1	1
Softball complexes	2	2	2	2	2	2	2	2	2
Tennis courts	27	27	27	27	27	27	27	27	27
Ice arena	1	1	1	1	1	1	1	1	1
Soccer complex	1	1	1	1	1	1	1	1	1
Exposition plaza	1	1	1	1	1	1	1	1	1
Skatepark	1	1	1	1	1	1	1	1	1
Dog park	1	1	1	1	1	1	1	1	1
Amphitheater	1	1	1	1	1	1	1	1	1
Splash Park	1	1	1	1	1	1	1	1	1
SPORTSPLEX	0	0	1	1	1	1	1	1	1
Center for the Arts collection size	4,352	4,682	5,102	5,498	5,647	6,001	6,475	6,738	7,122
Library collection size **	161,462	164,486	138,540	138,305	124,649	112,777	112,777	107,583	112,620
Sewer									
Miles of sanitary sewer	356	357	358	368	372	373	374	376	378

Source: Various city departments
* Added boats
** Collection size increased due to providing additional electronic service

CITY OF WATERLOO

Council Communication

Motion approving the request of Hawkeye Community College to burn approximately 25.6 acres of prairie grass and forbs, April 12, 2022 to May 10, 2022 from 8:00 a.m. to 6:00 p.m., located east of 1501 E. Orange Road.

City Council Meeting: 4/4/2022
Prepared:

SUBJECT:	Motion approving the request of Hawkeye Community College to burn approximately 25.6 acres of prairie grass and forbs, April 12, 2022 to May 10, 2022 from 8:00 a.m. to 6:00 p.m., located east of 1501 E. Orange Road.
Submitted by:	Submitted By: Brock Weliver, Fire Marshal

CITY OF WATERLOO

Council Communication

Motion to approve Change Order No. 1 with Arends Excavating, of Waterloo, Iowa, for a net increase of $21,301.40, in conjunction with the FY 2021 Leversee Road Lift Station, Contract No. 983, and authorizing the Mayor and City Clerk to execute said document.

City Council Meeting: 4/4/2022
Prepared: 3/10/2022

ATTACHMENTS:

	Description	Type
	Cont 983_CO #1	Backup Material

SUBJECT:	Motion to approve Change Order No. 1 with Arends Excavating, of Waterloo, Iowa, for a net increase of $21,301.40, in conjunction with the FY 2021 Leversee Road Lift Station, Contract No. 983, and authorizing the Mayor and City Clerk to execute said document.
Submitted by:	Submitted By: Matt Schindel, Associate Engineer
Recommended Action:	Approve change order.
Implementation, Accountability, and Communication:	

March 9, 2022

Matt Schindel
City of Waterloo
715 Mulberry Street
Waterloo, IA 50703

Re: FY 2021 Leversee Road Lift Station
Waterloo, Iowa
City Contract No. 983
CGA PN 5623_1.06

Dear Matt:

Enclosed electronically for your review and processing is one (1) copy of Change Order #01 prepared on the City of Waterloo's standard form for the above referenced project. A full, summarized change order request has not been submitted by Arends Excavating at this time. CGA recommends executing the enclosed change order based on the below summary:

- Add bollards around the generator: $10,044.02
- Add signage around the generator: $471.50
- Add fire extinguisher and signage: $633.08
- Change electrical panel to NEMA 12: $2,551.85
- Add additional conduit to separate circuits $5,664.46

Subtotal of changes is $19,364.91. A ten percent markup for the Prime Contractor has been added per SUDAS Standard Specifications Section 1090 Subsection 1.04 to reach a total of $21,301.40 as shown on the attached copy of Change Order #01.

Please return one (1) executed copy of the signed change order to our office for our file. Please contact CGA at your earliest convenience if you have any questions on the information provided.

Sincerely,

CLAPSADDLE-GARBER ASSOCIATES, IN

Lary Koosmann, EI, LSI
Project Manager

Clapsaddle-Garber Associates, Inc.
16 East Main Street • Marshalltown, Iowa 50158 • Telephone 641-752-6701 • Fax 641-752-2849
Toll Free 800-542-7981 • www.cgaconsultants.com

CITY OF WATERLOO, IOWA

CHANGE ORDER NO. 1

PROJECT: FY 2021 Leversee Road Lift Station, CONTRACT NO. 983

Date Prepared: 11/13/2021 AMOUNT: **Increase $21,301.40**

TO: Arends Excavating, Contractor

You are hereby ordered to make the following changes from the plans and specifications or perform the following extra work on your contract dated 12/28/2020.

A. Description of change to be made or extra work to be done:
- Add Item CO 1.1: Generator Bollards
- Add Item CO 1.2: Generator Signage
- Add Item CO 1.3: Fire Extinguisher and Signage
- Add Item CO 1.4: Change Panel Rating to Nema 12
- Add Item CO 1.5: Additional Conduit to Separate Circuits

B. Reason for ordering change or extra work:
Fuel tank permitting requires additional items including bollards, signage and fire extinguisher. Panel schedule required correction.

C. Settlement for cost of work to be made as follows:
- Add Item CO 1.1: Generator Bollards
- Add Item CO 1.2: Generator Signage
- Add Item CO 1.3: Fire Extinguisher and Signage
- Add Item CO 1.4: Change Panel Rating to Nema 12
- Add Item CO 1.5: Additional Conduit to Separate Circuits

Total Net Increase **$21,301.40**

CITY OF WATERLOO

BY: _____
Mayor Date

ATTEST:

_____
City Clerk Date

Arends Excavating
CONTRACTOR

BY: Mike Arends 3-4-22
Date

TITLE: Member

APPROVED:

City Engineer 3/23/22
Date

CITY OF WATERLOO

Council Communication

Bonds.

City Council Meeting: 4/4/2022
Prepared:

SUBJECT: Bonds.

CITY OF WATERLOO

Council Communication

Taxable Sewer Revenue Capital Loan Notes - The issuance of not to exceed $14,200,000.00 Series 2022 (State of Iowa Revolving Fund Loan).

City Council Meeting: 4/4/2022
Prepared: 3/8/2022

ATTACHMENTS:

	Description	Type
	Council Comm Gatewells Hwy 63 CIPP IVA 2	Backup Material
	Resolution	Backup Material

SUBJECT:	Motion to receive and file proof of publication of notice of public hearing on the authorization of one or more Loan Disbursement Agreements and the issuance of Notes to evidence the obligation of the City thereunder. HOLD HEARING - No comments on file. Motion to close hearing and receive and file oral and written comments. Resolution instituting proceedings to take additional action for the issuance of not to exceed $14,200,000.00 Taxable Sewer Revenue Capital Loan Notes, Series 2022.
Submitted by:	Submitted By: Michelle Weidner, Chief Financial Officer
Recommended Action:	This loan provides permanent financing for a number of projects, including additional Sanitary Gatewells Phase 1, the US Highway 63 Interceptor Sewer Phase I and the next phase of the Cured In Place Pipe Lining Phase IVA 2 project. The cost of financing, including fees, will be 2% and the term will vary from 15 to 20 years.
Summary Statement:	Please note that the hearing amount is being set higher than the actual amount expected to be issued at this time to provide flexibility for construction needs and to reduce future administrative costs.
Data/Analysis and Strategies:	The issuance of Capital Loan Notes commits the City to future repayment.
Implementation, Accountability, and Communication:	Repayment will be made from sewer user fees.
Expenditure Required/Source of Funds:	The principal amount plus interest will be required to be repaid in the future.
Alternative:	The City could choose not to sell the Capital Loan Notes. However, the expenses to be funded with these notes have already been incurred. Not issuing the notes would create financial stress on the Sewer Fund. The State of Iowa Sewer Revolving Loan fund requires that funds be spent prior to finalizing the loan.

Mayor
QUENTIN HART

COUNCIL MEMBERS

JOHN CHILES
Ward 1

JONATHAN GRIEDER
Ward 2

NIA WILDER
Ward 3

JEROME AMOS, JR.
Ward 4

RAY FEUSS
Ward 5

ROB NICHOLS
At-Large

DAVE BOESEN
At-Large

Council Communication
City Council Meeting: March 21, 2022
Prepared: March 8, 2022
Dept. Head Signature: Michelle Weidner

Number of Attachments: None

SUBJECT: Sewer Revolving Fund Loans

Submitted by: Michelle Weidner, Chief Financial Officer

Recommended City Council Action:

Resolution setting date of public hearing as April 4, 2022 on the proposal to authorize a loan and disbursement agreement and the issuance of not to exceed $14,200,000 Taxable Sewer Revenue Capital Loan Notes and instruct City Clerk to publish said notice. April 2022

Summary Statement: Resolution setting date of public hearing as April 4, 2022 on the proposal to authorize a loan and disbursement agreement and the issuance of not to exceed $14,200,000 Taxable Sewer Revenue Capital Loan Notes and instruct City Clerk to publish said notice.

Please note that the hearing amount indicated is being set higher than the actual amount we plan to borrow. These loans are done on a reimbursement basis. Periodic loan draws will be made after qualifying project expenses are paid.

Expenditure Required: The principal amount plus interest will be required to be repaid in the future.

Source of Funds: Repayment will be made from the Sewer fund, using sewer fees.

Policy Issue: The issuance of capital loan notes commits the city to future repayment.

Alternative: The City could choose not to sell the Capital Loan Notes. However, some of the contracts for the expenses to be funded with these notes have already been awarded. Not issuing the notes would create financial stress on the Sewer fund. The State of Iowa Clean Water Revolving Loan fund requires that funds be spent prior to finalizing the loans.

Background: The City will use this loan to provide permanent financing for several projects, including, the construction of the Sanitary Sewer Gatewells Phase 1 project, the US Highway 63 South Interceptor Sewer Phase I project and additional phases of the Cured in Place Pipe Lining Project Phase IV A (2).

ITEMS TO INCLUDE ON AGENDA

CITY OF WATERLOO, IOWA

Not to Exceed $14,200,000 Taxable Sewer Revenue Capital Loan Notes (State of Iowa Revolving Fund Loan)

- Public hearing on the authorization of one or more Loan and Disbursement Agreements and the issuance of Notes to evidence the obligation of the City thereunder.
- Resolution instituting proceedings to take additional action.

April 4, 2022

The City Council of the City of Waterloo, State of Iowa, met in _____ session, in the Council Chambers, City Hall, 715 Mulberry Street, Waterloo, Iowa, at _____ _____.M., on the above date. There were present Mayor Quentin Hart, in the chair, and the following named Council Members:

_____

_____

Absent: _____

* * * * * * *

The Mayor announced that this was the time and place for the public hearing and meeting on the matter of the authorization of one or more Loan and Disbursement Agreements by and between the City and the Iowa Finance Authority, and the issuance to the Iowa Finance Authority of not to exceed $14,200,000 Taxable Sewer Revenue Capital Loan Notes to evidence the obligations of the City under said Loan and Disbursement Agreements, in order to provide funds to pay costs of acquisition, construction, reconstruction, extending, remodeling, improving, repairing and equipping all or part of the Municipal Sewer System, including those costs associated with Phase IV A2 of the Collection System Improvements CIPP project, Phase 1 of the US Highway 63 South Interceptor Sanitary Sewer Upgrade project, and Sanitary Sewer Gatewell Repairs, and that notice of the proposed action by the City Council to institute proceedings for the authorization of the Loan and Disbursement Agreements and the issuance of the Notes had been published pursuant to the provisions of Sections 384.24A and 384.83, as amended.

The Mayor then asked the Clerk whether any written objections had been filed by any City resident or property owner to the proposal. The City Clerk advised the Mayor and the City Council that _____ written objections had been filed. The Mayor then called for oral objections to the proposal and _____ were made. Whereupon, the Mayor declared the time for receiving oral and written objections to be closed.

(Attach here a summary of objections
received or made, if any)

The City Council then considered the proposed action and the extent of objections thereto.

Whereupon, Council Member _____ introduced and delivered to the Clerk the Resolution hereinafter set out entitled "RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE AUTHORIZATION OF ONE OR MORE LOAN AND DISBURSEMENT AGREEMENTS AND THE ISSUANCE OF NOT TO EXCEED $14,200,000 SEWER REVENUE CAPITAL LOAN NOTES", and moved:

☐ that the Resolution be adopted.

☐ to ADJOURN and defer action on the Resolution and the proposal to institute proceedings to the meeting to be held at _____ o'clock _____.M. on the _____ day of _____, 2022, at this place.

Council Member _____ seconded the motion. The roll was called and the vote was,

AYES: _____

_____

NAYS: _____

Whereupon, the Mayor declared the measure duly adopted.

RESOLUTION INSTITUTING PROCEEDINGS TO TAKE ADDITIONAL ACTION FOR THE AUTHORIZATION OF ONE OR MORE LOAN AND DISBURSEMENT AGREEMENTS AND THE ISSUANCE OF NOT TO EXCEED $14,200,000 SEWER REVENUE CAPITAL LOAN NOTES

WHEREAS, pursuant to notice published as required by law, this Council has held a public meeting and hearing upon the proposal to institute proceedings for the authorization of one or more Loan and Disbursement Agreements by and between the City and the Iowa Finance Authority, and the issuance to the Iowa Finance Authority of not to exceed $14,200,000 Sewer Revenue Capital Loan Notes to evidence the obligations of the City under said Loan and Disbursement Agreements, for the purpose of paying costs of acquisition, construction, reconstruction, extending, remodeling, improving, repairing and equipping all or part of the Municipal Sewer System, including those costs associated with Phase IV A2 of the Collection System Improvements CIPP project, Phase 1 of the US Highway 63 South Interceptor Sanitary

Sewer Upgrade project, and Sanitary Sewer Gatewell Repairs, and has considered the extent of objections received from residents or property owners as to said proposal and, accordingly the following action is now considered to be in the best interests of the City and residents thereof:

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

Section 1. That this Council does hereby institute proceedings and takes additional action for the authorization of one or more Loan and Disbursement Agreements by and between the City and the Iowa Finance Authority, and the issuance to the Iowa Finance Authority in the manner required by law of not to exceed $14,200,000 Sewer Revenue Capital Loan Notes for the foregoing purpose.

Section 2. That this Council does hereby consent to the terms and conditions of the SRF Loan Program, which terms and conditions and the disclosures provided with respect thereto are hereby acknowledged, accepted and approved.

Section 3. That the Clerk, with the assistance of the City Attorney and bond counsel, is hereby authorized and directed to proceed with the preparation of such documents and proceedings as shall be necessary to authorize the City's participation in the SRF Loan Program, to select a suitable date for final Council authorization of the required Loan and Disbursement Agreements and issuance of the Note to evidence the City's obligations thereunder, and to take such other actions as the Clerk shall deem necessary to permit the completion of a loan on a basis favorable to the City and acceptable to this Council.

Section 4. This Resolution shall serve as a declaration of official intent under Treasury Regulation 1.150-2 and shall be maintained on file as a public record of such intent. It is reasonably expected that sewer fund moneys may be advanced from time to time for capital expenditures which are to be paid from the proceeds of the above loan agreements. The amounts so advanced shall be reimbursed from the proceeds of the Loan Agreements not later than eighteen months after the initial payment of the capital expenditures or eighteen months after the property is placed in service. Such advancements shall not exceed the loan amount authorized in this Resolution unless the same are for preliminary expenditures or unless another declaration of intention is adopted.

PASSED AND APPROVED this 4th day of April, 2022.

_____
Mayor

ATTEST:

_____
City Clerk

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF BLACK HAWK)

I, the undersigned City Clerk of the City of Waterloo, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the City showing proceedings of the Council, and the same is a true and complete copy of the action taken by the Council with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective City offices as indicated therein, that no Council vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Council hereto affixed this _____ day of _____, 2022.

_____
City Clerk, City of Waterloo, State of Iowa

(SEAL)

01943844-1\11310-143

CITY OF WATERLOO

Council Communication

Sale and conveyance of City property located north of 501 Lakeside Street, in the amount of $1.00, to Union Development Holdings, LLC, including a Development Agreement for at least150 multi-family residential units.

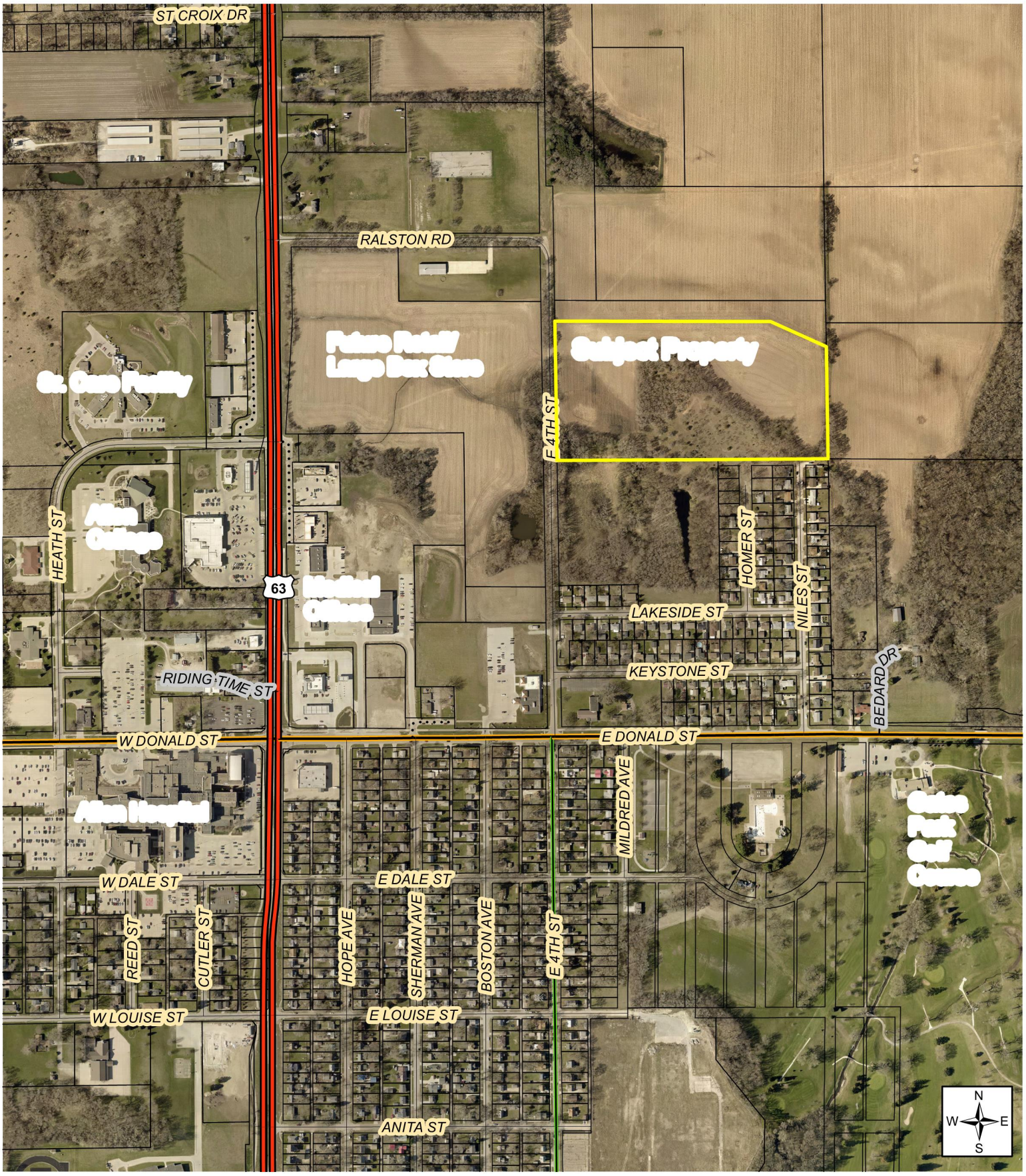
City Council Meeting: 4/4/2022
Prepared: 3/9/2022

ATTACHMENTS:

Description	Type
Map of Site	Backup Material
Application	Backup Material
The Annex Group	Backup Material
Development Agreement	Backup Material
Presentation	Backup Material

SUBJECT:	Motion to receive and file proof of publication of notice of public hearing. HOLD HEARING - No comments on file. Motion to close hearing and receive and file oral and written comments. Resolution authorizing the sale and conveyance of city owned property located north of 501 Lakeside Street, in the amount of $1.00 to Union Development Holdings, LLC, and authorizing the Mayor and City Clerk to execute said documents. Resolution approving a Development Agreement with Union Development Holdings, LLC for the construction of at least 150 new multi-family units, and authorizing the Mayor and City Clerk to execute said document. Resolution approving the request of Union Development Holdings, LLC, for tax exemptions on the construction of at least 150 new multi-family units proposed to be constructed with an estimated assessed value of $10,000,000.00, for property located north of 501 Lakeside Street, and located in the City Urban Revitalization Area (CURA).
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval
Summary Statement:	Union Development Holdings is a residential developer that would be constructing at least 150 multi-family units on the property described. The land in question has been owned by the City of Waterloo since 2018 and is located adjacent to the North Crossing Development area along 4th Street. The Developer is planning to apply for state tax credits as a part of the project and the project would qualify for the local Consolidated Urban Revitalization Area (CURA) abatement program.
Neighborhood Impact:	The area in question is designated for residential development. Single family homes are located to the south and the development is located near the North Crossing development area. A day care and senior activity center will be

	located between the development in question and the single family housing to the south.
Data/Analysis and Strategies:	Sale of Property
Expenditure Required/Source of Funds:	up to $2,500 in Closing costs/ East Unified TIF
Legal Descriptions:	A part of Auditor's Parcel G, as recorded in Document #2008-10309, on file in the Black Hawk County Recorder's Office in Waterloo, Iowa, in the Northeast Quarter of the Southwest Quarter of Section 12, T89N, R13W of the Fifth P.M., Black Hawk County, City of Waterloo, being more particularly described as follows: Commencing at the Southwest Corner of said Quarter-Quarter Section; Thence North 0°56'11" West, 659.05 feet along the West Line of said Quarter-Quarter Section; Thence North 89°38'37" East, 33.00 feet to the Point of Beginning, said point also being the Northwest Corner of said Auditor's Parcel G located on the East Right-of-Way Line of East 4th Street; Thence continuing North 89°38'37" East, 885.55 feet along the North Line of said Auditor's Parcel G; Thence South 0°54'13" East, 292.68 feet; Thence South 55°04'12" West, 236.62 feet; Thence South 0°53'47" East, 103.98 feet; Thence South 79°44'50" West, 378.06 feet; Thence South 89°38'50" West, 316.03 feet to the East Right-of-Way Line of East 4th Street; Thence North 0°56'11" West, 595.90 feet along said East Right-of-Way Line to the Point of Beginning. Containing 10.78 Acres, Subject to any easements recorded or unrecorded and further subject to easements required as part of the pending subdivision infrastructure.



City of Waterloo, Iowa
Site #1
4th Street

For Office Use Only
Date Received: 3/23/22
Received by: Amiller
Staff to make a copy for applicant

CONSOLIDATED URBAN REVITALIZATION AREA

APPLICATION FOR PROPERTY TAX EXEMPTION FOR IMPROVEMENTS UNDER THE PROVISIONS OF THE CONSOLIDATED URBAN REVITALIZATION AREA PLAN ADOPTED BY THE CITY COUNCIL OF THE CITY OF WATERLOO.

The Consolidated Urban Revitalization Area (CURA) allows property tax exemptions on improvements to property located within its boundaries that meet the following criteria:

1. At least a 10% improvement to the value of the residential property. At least a 15% improvement to the value of commercial property if a building was previously on the site. If commercial property was previously vacant, all actual value added by the improvements is eligible for tax exemption.
2. Be located within the CURA boundaries (a map of which can be obtained from the City of Waterloo Community Planning & Development Department.)
3. This application must be filed with City prior to the 1st working day of February following the year when the improvements are completed to comply with the timeline of the State Code of Iowa, Section 404.4 unnumbered paragraph 2. However, a single application may be filed upon completion of an entire project requiring more than one year to construct or complete, providing prior approval has been granted by the City Council or County Board of Supervisors.

Please fill out the following information for your application to be submitted to the City Council.

NAME: Union Development Holdings, LLC Margaret Lopez-Blum, as agent
ADDRESS: c/o: The Annex Group 409 Massachusetts Avenue, Ste. 300, Indianapolis, IN 46204
TELEPHONE: 847.828.4272
SIGNATURE: [signature]
EMAIL: mblum@theannexgrp.com
DATE: 3/9/2022

A. What is the *Address* of the property being improved? Site address to be determined.

What is the *Legal Description* of the property? (May be available at County Recorder's Office on 2nd floor of the Courthouse)?

A 10.78 acre portion of *North Crossing Third Addition* in the East Half of the Southwest Quarter of Section 12, Township 89, Range 13 West of the 5th P.M., City of Waterloo, Black Hawk County Iowa and more particularly described on the attached - parcel identified as Lot 1.See Attached legal Description.

B. Indicate desired exemption schedule: (1 or 2)

1. _____ One Hundred Percent (100%) exemption for three years on the actual value added by improvements;
2. X A partial exemption on the actual value added by improvements according to the following schedule:

a. First Year----------80%
b. Second Year------70%
c. Third Year---------60%
d. Fourth Year-------50%
e. Fifth Year---------40%
f. Sixth Year---------40%
g. Seventh Year------30%
h. Eighth Year--------30%
i. Ninth Year---------20%
j. Tenth Year---------20%

C. What was the nature of the improvement(s)?

The Annex Group plans to develop ~180 affordable (60% AMI) one, two, and three bedroom multi-family apartments along with surface parking, amenity space, landscaping and open space on parcel identified as Lot 1 (see attached). This is a pre-construction application.

D. If this is not a single-family dwelling unit, which you own and reside in, will these improvements create a displacement of your tenants? _____ Yes X No

DO NOT Write Below this line – Office Use Only

E. City of Waterloo Building and Inspections Department Information:

Permit Number: TBD Date permit was issued: TBD Total permit(s) valuation: TBD

F. What was the cost of the improvement? TBD

G. Estimated or actual date of completion of these improvements? Fall of 2024

Note: The improvements to your home or business may not change the assessed value.
Note: City Council approval does not guarantee tax exemptions. The application must be reviewed and approved by the Black Hawk County Assessor's Office for criteria eligibility.

CITY OF WATERLOO OFFICE USE ONLY

_____ APPROVED DATED: _____ RESOLUTION NO: _____

_____ DENIED

BLACK HAWK COUNTY ASSESSOR OFFICE USE ONLY

_____ APPROVED DATED: _____

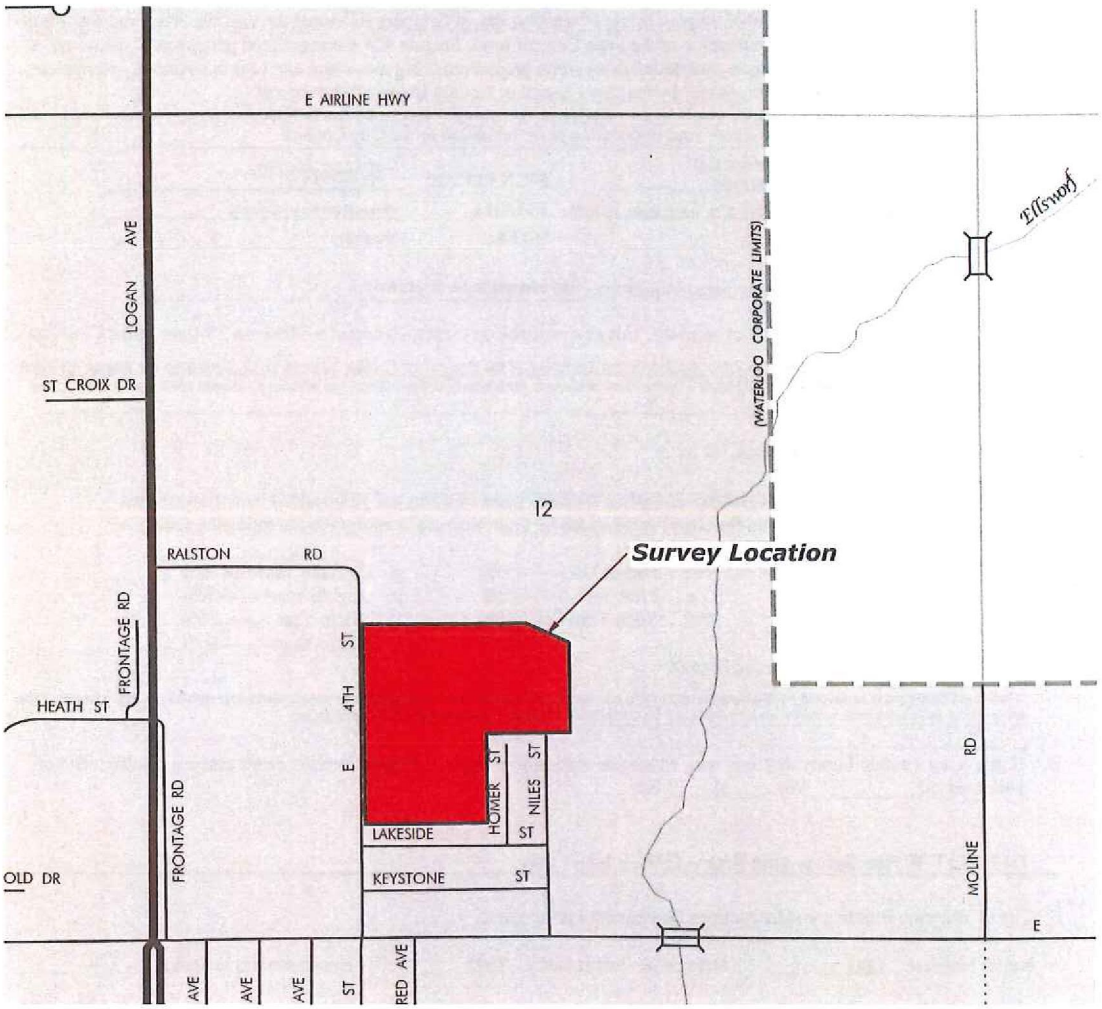
_____ DENIED

_____
T.J. Koenigsfeld
Black Hawk County Assessor

Index Legend
Prepared by & Returned to: Isaiah M. Reicks, PLS 22468
HRS, LLC - 2206 East Bremer Avenue, Waverly IA 50677
Proprietor: City of Waterloo & North Crossing, LLC
Requested By: City of Waterloo
County: Black Hawk
Section(s)-Township-Range: 12-T89N-R13W
Aliquot Part(s): E 1/2 - SW 1/4
City: Waterloo
Subdivision: North Crossing Third Addition

Final Plat

North Crossing Third Addition
in the E 1/2 - SW 1/4 of Section 12 - T89N - R13W, City of Waterloo, Black Hawk County, Iowa.



Basis of Bearing:
The Coordinate Basis for this survey and the subsequent Basis of Bearing is the Iowa State Plane Coordinate System North Zone (1401), Horizontal Control NAD 83 (2007), Vertical Control NAVD88 (Geoid 03). Control was acquired by localizing into the Black Hawk County GPS Control System utilizing points 119, 122, 123, 133, 135 & 170 and projecting from the cross of 119-135 and 133-170. Scale factor 1.0000905140 applied. Projection Point: Northing = 3,661,997.08' Easting = 5,240,996.83'

Notes:
See Sheet 1 for Location Map.
See Sheet 2 for Section Control.
See Sheet 3 for Survey Details & Legal Description.



LEGEND	
▲	= Section Corner Found
⊙	= Set 5/8"Ø Rebar w/YPC PLS 22468
✱	= Fd. 1/2"Ø Rebar w/YPC PLS 14809
●	= Fd. 1/2"Ø Rebar
Ø	= Fd. 3/4"Ø Pinched Pipe
⊠	= Fd. 1"Ø Pinched Pipe
———	= Survey Boundary Line
RPC,YPC,OPC,BPC = Red, Yellow, Orange, Blue Plastic Cap	
(0.00')	= Recorded Dimension

Map Not to Scale
Map Courtesy of the Iowa Department of Transportation
http://www.iowadot.gov/maps/

Property Pins to be set within 1 year of recording
FB: Black Hawk 10, Pgs. 61-64
Project Number: 2021-535 | Sheet: 1 | IMR

Herold-Reicks Surveying
New Hampton 641-394-2725 | Waverly 319-483-5187 | Clear Lake 641-231-8092
www.hrsurveying.com

PROFESSIONAL LAND SURVEYOR ISAIAH M. REICKS 22468 IOWA

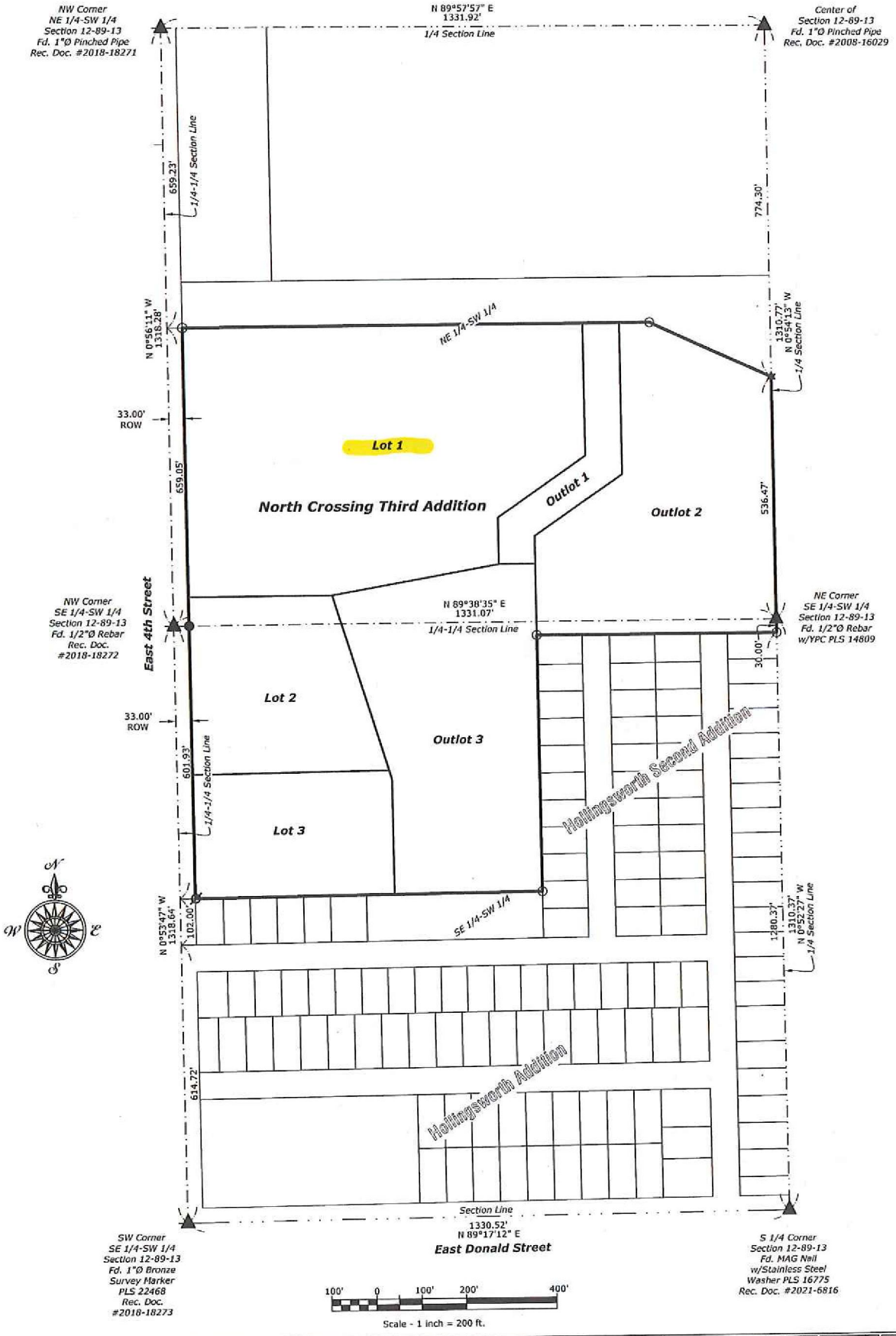
I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Land Surveyor under the laws of the State of Iowa. The unadjusted error of closure does not exceed 1:10,000 for the subdivision boundary and does not exceed 1:5,000 for any individual lot.

Isaiah M. Reicks Date:
License Number 22468
My license renewal date is December 31, 2021.
Sheets covered by this seal: 1-3

File:I:_Projects - WO\County Control Systems_WO\BLACK HAWK\BHCO-13\BHCO-13.dwg, 11/23/2021 9:01:19 AM

Final Plat

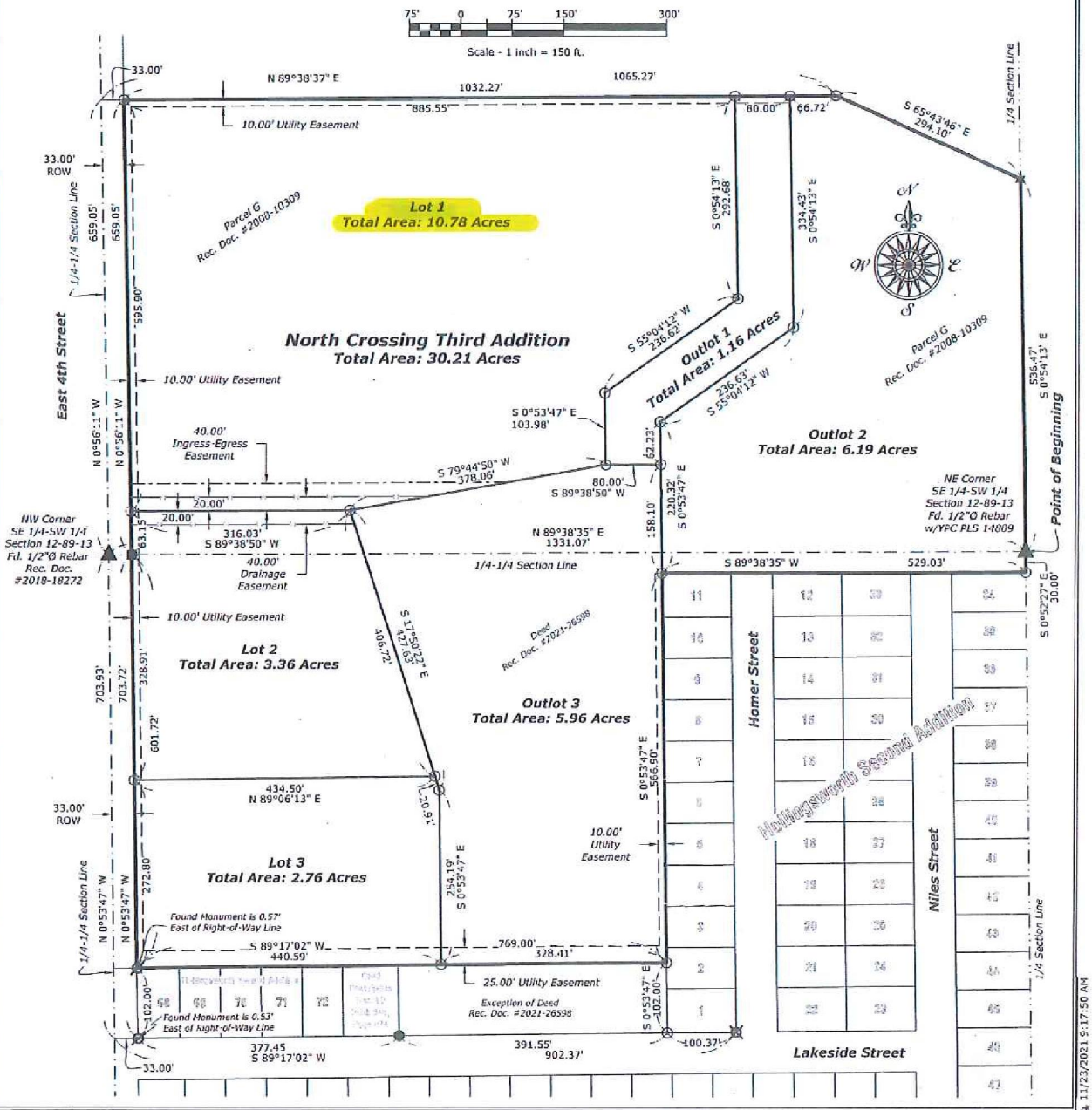
North Crossing Third Addition
in the E 1/2 - SW 1/4 of Section 12 - T89N - R13W, City of Waterloo, Black Hawk County, Iowa.



I:_Projects - WO\County Control Systems_WO\BLACK HAWK\BHCO-13\BHCO-13.dwg, 11/23/2021 8:57:12 AM

Final Plat

North Crossing Third Addition
in the E 1/2 - SW 1/4 of Section 12 - T89N - R13W, City of Waterloo, Black Hawk County, Iowa.



Legal Description:

North Crossing Third Addition in the East Half of the Southwest Quarter of Section 12, Township 89 North, Range 13 West of the 5th P.M., City of Waterloo, Black Hawk County, Iowa, and more particularly described as follows:

Beginning at the Northeast Corner of the Southeast Quarter of the Southwest Quarter of said Section;

Thence **South 00°52'27" East, 30.00 feet** along the East Line of said Quarter-Quarter Section to the Northeast Corner of Hollingsworth Second Addition;

Thence **South 89°38'35" West, 529.03 feet** along the North Line of said Addition to a Corner thereof;

Thence **South 00°53'47" East, 566.90 feet** along the West Line of said Addition to the Easterly Extension of the North Line of said Addition;

Thence **South 89°17'02" West, 769.00 feet** along said Easterly Extension and North Line thereof to the East Right-of-Way Line of East 4th Street;

Thence **North 00°53'47" West, 601.72 feet** along said East Right-of-Way Line;

Thence **North 00°56'11" West, 659.05 feet** along said East Right-of-Way Line to the Northwest Corner of Parcel G, as recorded in Document #2008-10309, on file in the Black Hawk County Recorder's Office, Waterloo Iowa;

Thence **North 89°38'37" East, 1032.27 feet** along the North Line of said Parcel G to a Corner thereof;

Thence **South 65°43'46" East, 294.10 feet** along the North Line of said Parcel G to the Northeast Corner thereof;

Thence **South 00°54'13" East, 536.47 feet** along the East Line of the Northeast Quarter of the Southwest Quarter of said Section to the Point of Beginning.

Containing **30.21 Acre(s)**, subject to any easements recorded or unrecorded.

Annex Group Subject Property (Lot 1 of the Proposed North Crossing 3rd Addition)

A part of Auditor's Parcel G, as recorded in Document #2008-10309, on file in the Black Hawk County Recorder's Office in Waterloo, Iowa, in the Northeast Quarter of the Southwest Quarter of Section 12, T89N, R13W of the Fifth P.M., Black Hawk County, City of Waterloo, being more particularly described as follows:

Commencing at the Southwest Corner of said Quarter-Quarter Section;

Thence North 0°56'11" West, 659.05 feet along the West Line of said Quarter-Quarter Section;

Thence North 89°38'37" East, 33.00 feet to the Point of Beginning, said point also being the Northwest Corner of said Auditor's Parcel G located on the East Right-of-Way Line of East 4th Street;

Thence continuing North 89°38'37" East, 885.55 feet along the North Line of said Auditor's Parcel G;

Thence South 0°54'13" East, 292.68 feet;

Thence South 55°04'12" West, 236.62 feet;

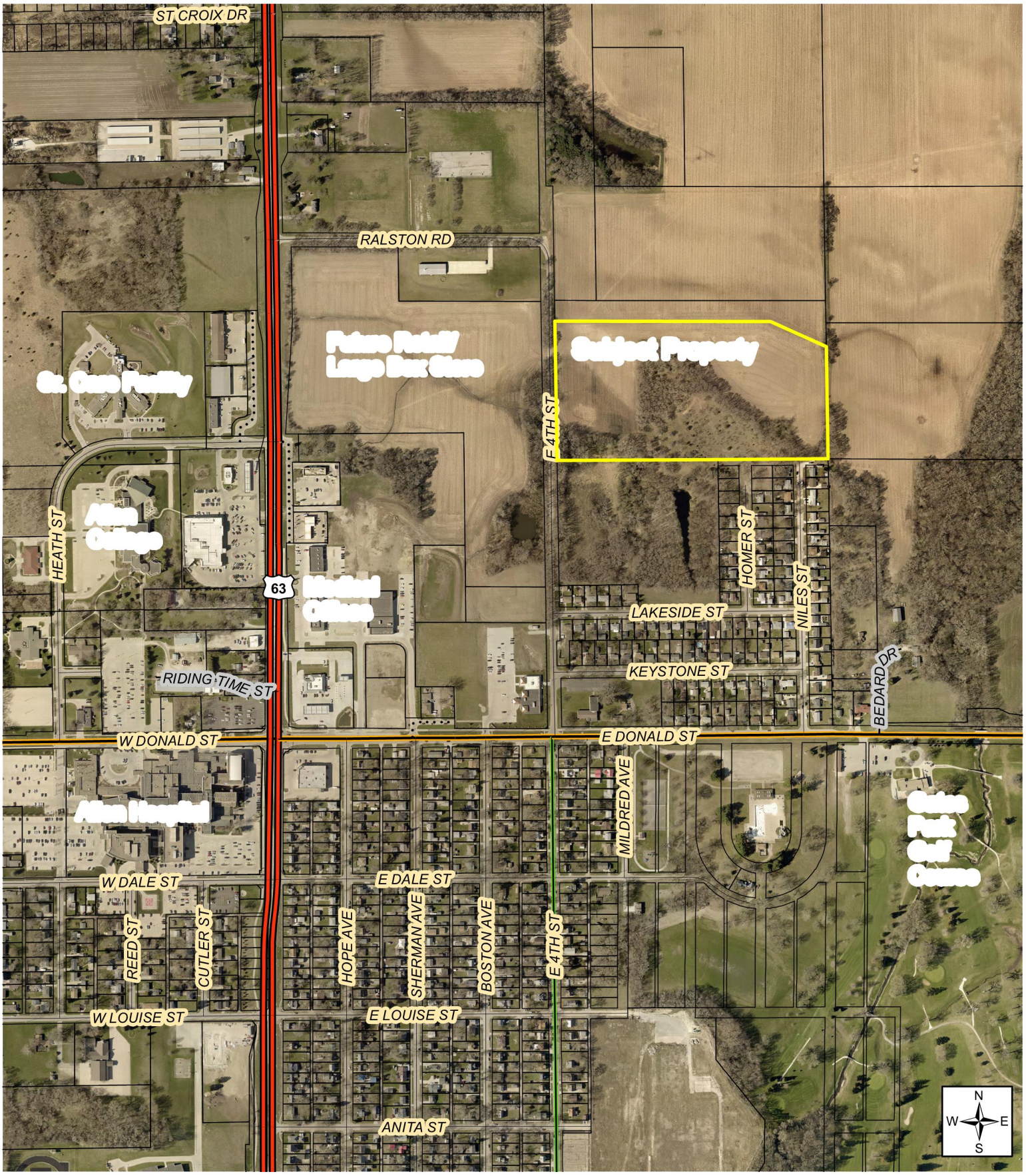
Thence South 0°53'47" East, 103.98 feet;

Thence South 79°44'50" West, 378.06 feet;

Thence South 89°38'50" West, 316.03 feet to the East Right-of-Way Line of East 4th Street;

Thence North 0°56'11" West, 595.90 feet along said East Right-of-Way Line to the Point of Beginning.

Containing 10.78 Acres, Subject to any easements recorded or unrecorded and further subject to easements required as part of the pending subdivision infrastructure.



City of Waterloo, Iowa

Site #1

4th Street

Preparer: Christopher S. Wendland, P.O. Box 596, Waterloo, Iowa 50704 (319) 234-5701
After recording, return to Community Planning & Development, 715 Mulberry Street, Waterloo, IA 50703.

DEVELOPMENT AGREEMENT

This Development Agreement (the "Agreement") is entered into as of _____, 2022, by and between Union Development Holdings, LLC ("Company"), and the City of Waterloo, Iowa ("City").

RECITALS

A. City is the owner of real property on E. 4th Street identified as parcel no. 8913-12-326-003, a portion of which is legally described as set forth on Exhibit "A" attached hereto (the "Property"). Company desires to undertake a project on the Property and is willing and able to finance and construct a total of at least 150 multifamily units and related improvements thereon.

B. City considers affordable housing development within the City a benefit to the community and is willing for the overall good and welfare of the community to provide financial incentives to encourage that goal. City believes that such development is in the vital and best interests of the City and in accordance with the public purposes and provisions of the applicable State and local laws and requirements under which the Projects (defined below) have been undertaken and are being assisted.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants set forth herein, the parties agree as follows:

1. **Sale of Property; Title.** Subject to the terms hereof, City shall convey the Property to Company for the sum of $1.00 (the "Purchase Price"). Conveyance shall be by quit claim deed, free and clear of all encumbrances arising by or through City except: (a) easements, servitudes, conditions and restrictions of record; (b) current and future real estate real property taxes and assessments subject to the agreements made herein; (c) general utility and right-of-way easements serving the Property; and (d) restrictions imposed by the City zoning ordinances and other applicable law. City shall have no duty to convey title to Company until Company has delivered to City

reasonable and satisfactory proof of financial ability to undertake and carry on the Project (defined below), which may take the form of a lending commitment letter. Company may, at its own expense, obtain whatever form of title evidence it desires. If title is unmarketable or subject to matters not acceptable to Company, and if City does not remedy or remove such objectionable matters within twenty (20) days following written notice of such objections from Company, or such additional time as agreed by the parties, Company may terminate this Agreement without further obligation. City shall provide any title documents it has in its possession, including any abstracts, within ten (10) days of the date of this Agreement to assist in title review.

2. **Delivery Date:** The City shall deliver the Property to the Company by the latter of: a) the receipt of all applicable development and construction permits as required for the Company to begin Improvements (defined below), or b) upon completion of the anticipated on-site and off-site improvements by others per the Preliminary Plat for North Crossing Third Addition prepared by Robinson Engineering Company attached hereto as Exhibit B (the "Delivery Date").

3. **Improvements by Company.** Company acknowledges that it has had a reasonable opportunity to inspect the Property and to conduct other due diligence related to the Project. Company agrees to accept the Property in its "AS IS" condition, without any warranty from City, expressed or implied, as to the condition of the Property, its marketability, or its fitness for any particular purpose. At its own cost Company shall clear all trees and shrubs necessary to undertake the Project (defined below), shall construct to a finished state at least 150 multifamily units, including installation of driveways and sidewalks, and be responsible for removal of all construction debris, proper leveling or shaping of groundscape, and grassing and/or landscaping (construction and finishing as so described are referred to collectively as the "Improvements"). The Improvements shall be constructed in accordance with the terms of this Agreement, all applicable City, state, and federal building codes and shall comply with all applicable City ordinances and other applicable law. Company shall submit specific plans, building designs and site plans for City review and approval before the commencement of construction and shall not substantially deviate from such plans, specifications or designs. Company will use its best efforts to obtain, or cause to be obtained, in a timely manner, all required permits, licenses and approvals, and will meet, in a timely manner, all requirements of all applicable local, state, and federal laws and regulations which must be obtained or met before the Improvements may be lawfully constructed. The Property, the Improvements, and all site preparation and development-related work to be undertaken and completed by Company under this Agreement are collectively referred to as the "Project".

4. **Timeliness of Construction; Possibility of Reverter.** The parties agree that Company's commitment to cause the Project to be undertaken and to construct the Improvements in a timely manner constitutes a material inducement for the City to extend the incentives provided for in this Agreement, and that without said commitment City would not have done so. Subject to Unavoidable Delays (defined below), Company having pursued and received a building permit, shall begin construction of the Improvements within 30 days of the Delivery Date. (the "Project Start Date"), and

construction of Improvements must be Substantially Completed within 24 months of the Project Start Date (the "Project Completion Date"). For purposes of this Agreement, "Substantially Completed" means the date on which the Improvements have been completed to the extent necessary for the City to issue a certificate of occupancy relating thereto.

If Company has not begun construction of the Improvements by the Project Start Date, City may terminate this Agreement as set forth in Section 14, and City shall have no further obligation hereunder with respect to such Project. If construction has not begun by the Project Start Date but the development of the Project is still imminent, the City Council may, but shall not be required to, grant an extension of the Project Completion Date. If construction has commenced within the required period or any extended period and is stopped and/or delayed as a result of an act of God, war, civil disturbance, court order, labor dispute, fire, or other cause beyond the reasonable control of Company (each of the foregoing is an "Unavoidable Delay"), then time lost as a result of Unavoidable Delays shall be added to extend the Project Completion Date by a number of days equal to the number of days lost as a result of Unavoidable Delays. If construction is not completed by the Project Completion Date or within the allowed period of extension, City may (i) grant an extension of the Project Completion Date, the granting of which extension will not be unreasonably withheld so long as Substantial Completion of construction is expected within a reasonable time period, or (ii) if Substantial Completion is not expected within a reasonable time period, terminate this Agreement as set forth in Section 14, title to the Property shall revert to the City, and City shall have no further obligation hereunder with respect to such Project nor any duty to compensate Company for any work or materials provided before the termination date or for the added value of improvements completed or partially completed. As promptly as possible, Company shall notify City in writing of the occurrence of any Unavoidable Delay and shall again notify City in writing when the Unavoidable Delay has ended.

5. **Reverter of Title; Indemnity.** In the event of any reverter of title, Company agrees that it shall, at its own expense, promptly execute all documents, including but not limited to a special warranty deed, or take such other actions as the City may reasonably request to effectuate said reverter and to deliver to City title to the Property that is free and clear of any lien, claim, charge, security interest, mortgage or encumbrance (collectively, "Liens") arising by or through Company. Company shall pay in full, so as to discharge or satisfy, all Liens on or against the Property. In connection with any reverter of title, Company shall not be entitled to a refund of the Purchase Price. ***Appointment of Attorney in Fact:*** If Company fails to deliver such documents, including but not limited to a special warranty deed, to City within sixty (60) days after written demand by City, then on Company's behalf and as its attorney-in-fact City shall be authorized, but not required, to execute the special warranty deed required by this Section, and for such limited purpose Company does hereby constitute and appoint City as its attorney-in-fact.

A. Indemnification by Company. Company agrees that it shall indemnify City and hold it harmless with respect to any demand, claim, cause of action, damage, cost, expense, liability or injury made, suffered, or incurred as a result of

Company's negligent act, error, omission, or willful misconduct in connection with the performance of any and all of its duties under this Agreement, or any Lien or Liens on or against the Property of any type or nature whatsoever that attaches to the Property by virtue of Company's ownership of same. If City files suit to enforce the terms of this Agreement and prevails in such suit, then Company shall be liable for all legal expenses, including but not limited to reasonable attorneys' fees, incurred by City. Company's duties of indemnity pursuant to this Section shall survive the expiration, termination or cancellation of this Agreement for any reason.

6. **Utilities.** Company will be responsible for extending water, sewer, telephone, telecommunications, electricity, gas and other utility services to any location on the Property and for payment of any associated connection fees.

7. **Incentives.** After the Improvements have been Substantially Completed, Company will be eligible for the following incentives:

A. Partial Tax Exemption. Because the Property is located in a designated Consolidated Urban Revitalization Area (CURA), the Property is eligible for tax exemption consistent with and to the extent provided for in Iowa law and City ordinance, provided that Company meets all requirements to qualify for such exemption.

7. **No Encumbrances; Limited Exception.** Until completion of the Improvements, Company agrees that it shall not create, incur, or suffer to exist any Liens on the Property, other than such mortgage or mortgages as may be reasonably necessary to finance Company's completion of the Improvements and of which Company notifies City before Company executes any such mortgage. Company may not mortgage the Property or any part thereof for any purpose except in connection with financing of the Improvements.

8. **No Assignment or Conveyance.** Company agrees that it will not sell, convey, assign or otherwise transfer its interest in the Property prior to completion of the Project, whether in whole or in part, to any other person or entity without the prior written consent of City. Reasonable grounds for the City to withhold its consent shall include but are not limited to the inability of the proposed transferee to demonstrate to the City's satisfaction that it has the financial ability to observe all of the terms to be performed by Company under this Agreement.

9. **Additional Covenants of Company.** In addition to the other promises, covenants and agreements of Company as provided elsewhere in this Agreement, Company agrees as follows:

A. Until the Improvements have been Substantially Completed, Company shall make such reports to City, in such detail and at such times as may be reasonably requested by City, as to the actual progress of Company with respect to construction of the Improvements.

B. Company will comply with all applicable land development laws and City and county ordinances, and all laws, rules and regulations relating to its businesses.

C. Company will cooperate fully with the City in resolution of any traffic, parking, trash removal or public safety problems which may arise in connection with the construction and operation of the Improvements.

10. **Representations and Warranties of City.** City hereby represents and warrants as follows:

A. City is not prohibited from consummating the transaction contemplated in this Agreement by any law, regulation, agreement, instrument, restriction, order or judgment.

B. Each person who executes and delivers this Agreement and all documents to be delivered hereunder is and shall be authorized to do so on behalf of City.

11. **Representations and Warranties of Company.** Company hereby represents and warrants as follows:

A. It is duly organized, validly existing, and in good standing under the laws of the state of its organization and is duly qualified and in good standing under the laws of the State of Iowa.

B. It has all requisite power and authority to own and operate its properties, to carry on its business as now conducted and as presently proposed to be conducted, and to enter into and perform its obligations under this Agreement.

C. This Agreement has been duly and validly authorized, executed and delivered by Company and, assuming due authorization, execution and delivery by the other parties hereto, is in full force and effect and is a valid and legally binding instrument of Company that is enforceable in accordance with its terms, except as the same may be limited by bankruptcy, insolvency, reorganization or other laws relating to or affecting creditors' rights generally.

D. The execution and delivery of this Agreement, the consummation of the transactions contemplated hereby, and the fulfillment of or compliance with the terms and conditions of this Agreement are not prevented by, limited by, in conflict with, or result in a violation or breach of, the terms, conditions or provisions of the articles of organization or operating agreement of Company or of any contractual restriction, evidence of indebtedness, agreement or instrument of whatever nature to which Company is now a party or by which it or its property is bound, nor do they constitute a default under any of the foregoing.

E. There are no actions, suits or proceedings pending or threatened against or affecting Company in any court or before any arbitrator or before or by any governmental body in which there is a reasonable possibility of an adverse decision which could materially adversely affect the business (present or prospective), financial position, or results of operations of Company or which in any manner raises any questions affecting the validity of the Agreement or Company's ability to perform its obligations under this Agreement.

12. **Indemnification and Releases.**

A. Company hereby releases City, its elected officials, officers, employees, and agents (collectively, the "indemnified parties") from, covenants and agrees that the indemnified parties shall not be liable for, and agrees to indemnify, defend and hold harmless the indemnified parties against, any loss or damage to property or any injury to or death of any person occurring at or about the Property or resulting from any defect in the Improvements caused by Company's negligent act, error, or omission during the performance of this Agreement . The indemnified parties shall not be liable for any damage or injury to the persons or property of Company or its directors, officers, employees, contractors or agents, or any other person who may be about the Property or the Improvements, due to any act of negligence or willful misconduct of any person, other than any act of negligence or willful misconduct on the part of any such indemnified party or its officers, employees or agents.

B. Except for anygross negligence, error, omission, or any unlawful act of the indemnified parties, Company agrees to protect and defend the indemnified parties, now or forever, and further agrees to hold the indemnified parties harmless, from any claim, demand, suit, action or other proceedings or any type or nature whatsoever, by any person or entity whatsoever that arises from: (1) any violation of any term or condition of this Agreement (except with respect to any suit, action, demand or other proceeding brought by Company against the City to enforce its rights under this Agreement), or (2) Company's negligent act, error, omission, or willful misconduct in connection with construction, installation, ownership, and operation of the Improvements, or (3) otherwise as a result of or in connection with the Project

C. The indemnification obligations under this Section shall include attorneys' fees and expenses incurred by any indemnified part. The provisions of this Section shall survive the expiration or termination of this Agreement.

13. **Default.** The following shall be "Events of Default" under this Agreement, and the term "Event of Default" shall mean any one or more of the following events that continues beyond any applicable cure periods:

A. Failure by Company to cause the construction of the Improvements on the Property to be commenced and completed pursuant to the terms, conditions and limitations of this Agreement;

B. Transfer by Company of any interest (either directly or indirectly) in the Improvements, the Property, or this Agreement, without the prior written consent of City, except as otherwise expressly provided in this Agreement;

C. Failure by any party hereto to substantially observe or perform any covenant, condition, obligation or agreement on its part to be observed or performed under this Agreement;

D. Company (1) files any petition in bankruptcy or for any reorganization, arrangement, composition, readjustment, liquidation, dissolution, or similar relief under the federal bankruptcy law or any similar state law; (2) makes an assignment for the benefit of its creditors; (3) admits in writing its inability to pay its debts generally as they become due; (4) is adjudicated a bankrupt or insolvent; or if a petition or answer proposing the adjudication of Company as a bankrupt or its reorganization under any present or future federal bankruptcy act or any similar federal or state law shall be filed in any court and such petition or answer shall not be discharged or denied within ninety (90) days after the filing thereof; or a receiver, trustee or liquidator of Company, or part thereof, shall be appointed in any proceedings brought against Company and shall not be discharged within ninety (90) days after such appointment, or if Company shall consent to or acquiesce in such appointment; or (5) defaults under any mortgage applicable to a Project Site formerly owned by City.

E. Any representation or warranty made by Company in this Agreement, or made by Company in any written statement or certificate furnished by Company pursuant to this Agreement, shall prove to have been incorrect, incomplete or misleading in any material respect on or as of the date of the issuance or making thereof.

14. **Remedies.**

A. Default by Company. Whenever any Event of Default in respect of Company occurs and is continuing, the City may terminate this Agreement, in whole or in part. Before exercising such remedy, City shall give 60 days' written notice to Company of the Event of Default, provided that by the conclusion of such period the Event of Default shall not have been cured, or the Event of Default cannot reasonably be cured within 60 days and Company shall not have provided assurances reasonably satisfactory to the City that the Event of Default will be cured as soon as reasonably possible. Upon termination by City pursuant to this Section 14(A), City may exercise any and all remedies available at law, equity, contract or otherwise for recovery of any sums paid by City to Company before the date of termination.

B. Default by City. Whenever any Event of Default in respect of City occurs and is continuing, Company may take such action against City to require it to specifically perform its obligations hereunder. Before exercising such

remedy, Company shall give 60 days' written notice to City of the Event of Default, provided that by the conclusion of such period the Event of Default shall not have been cured, or if the Event of Default cannot reasonably be cured within 60 days and City shall not have provided assurances reasonably satisfactory to the Company that the Event of Default will be cured as soon as reasonably possible. In the event that specific performance is not available for any reason whatsoever, Company may exercise any and all remedies available at law, equity, contract or otherwise for City's default hereunder.

C. Remedies under this Agreement shall be cumulative and in addition to any other right or remedy given under this Agreement or existing at law or in equity or by statute. Waiver as to any particular default, or delay or omission in exercising any right or power accruing upon any default, shall not be construed as a waiver of any other or any subsequent default and shall not impair any such right or power.

15. **Materiality of Company's Promises, Covenants, Representations, and Warranties.** Each and every promise, covenant, representation, and warranty set forth in this Agreement on the part of each party to be performed is a material term of this Agreement, and each and every such promise, covenant, representation, and warranty constitutes a material inducement for each party to enter this Agreement. Each party acknowledges that without such promises, covenants, representations, and warranties, the other party would not have entered this Agreement.

16. **Performance by City.** Company acknowledges and agrees that all of the obligations of City under this Agreement shall be subject to, and performed by City in accordance with, all applicable statutory, common law or constitutional provisions and procedures consistent with City's lawful authority. All covenants, stipulations, promises, agreements and obligations of City contained in this Agreement shall be deemed to be the covenants, stipulations, promises, agreements and obligations of City and not of any governing body member, officer, employee or agent of City in the individual capacity of such person.

17. **No Third-Party Beneficiaries.** No rights or privileges of any party hereto shall inure to the benefit of any contractor, subcontractor, material supplier, or any other person or entity, and no such contractor, subcontractor, material supplier, or other person or entity shall be deemed to be a third-party beneficiary of any of the provisions of this Agreement.

18. **Notices.** Any notice under this Agreement shall be in writing and shall be delivered in person, by overnight air courier service, by United States registered or certified mail, postage prepaid, or by facsimile (with an additional copy delivered by one of the foregoing means), and addressed:

(a) if to City, at 715 Mulberry Street, Waterloo, Iowa 50703, fax number 319-291-4571, Attention: Mayor, with copies to the City Attorney and the Community Planning and Development Director.

(b) if to Company, at 409 Massachusetts Avenue, Suite 300, Indianapolis, IN, 46204, Attention: Ryan Clark.

Delivery of notice shall be deemed to occur (i) on the date of delivery when delivered in person, (ii) one (1) business day following deposit for overnight delivery to an overnight air courier service which guarantees next day delivery, (iii) three (3) business days following the date of deposit if mailed by United States registered or certified mail, postage prepaid, or (iv) when transmitted by facsimile so long as the sender obtains written electronic confirmation from the sending facsimile machine that such transmission was successful. A party may change the address for giving notice by any method set forth in this Section.

19. **No Joint Venture.** Nothing in this Agreement shall, or shall be deemed or construed to, create or constitute any joint venture, partnership, agency, employment, or any other relationship between the City and Company nor to create any liability for one party with respect to the liabilities or obligations of the other party or any other person.

20. **Amendment, Modification, and Waiver.** No amendment, modification, or waiver of any condition, provision, or term of this Agreement shall be valid or of any effect unless made in writing, signed by the party or parties to be bound or by the duly authorized representative of same, and specifying with particularity the extent and nature of the amendment, modification, or waiver. Any waiver by any party of any default by another party shall not affect or impair any rights arising from any subsequent default.

21. **Severability; Reformation.** Each provision, section, sentence, clause, phrase, and word of this Agreement is intended to be severable. If any portion of this Agreement shall be deemed invalid or unenforceable, whether in whole or in part, the offending provision or part thereof shall be deemed severed from this Agreement and the remaining provisions of this Agreement shall not be affected thereby and shall continue in full force and effect. If, for any reason, a court finds that any portion of this Agreement is invalid or unenforceable as written, but that by limiting such provision or portion thereof it would become valid and enforceable, then such provision or portion thereof shall be deemed to be written, and shall be construed and enforced, as so limited.

22. **Captions.** All captions, headings, or titles in the paragraphs or sections of this Agreement are inserted only as a matter of convenience and/or reference, and they shall in no way be construed as limiting, extending, or describing either the scope or intent of this Agreement or of any provisions hereof.

23. **Binding Effect.** This Agreement shall be binding and shall inure to the benefit of the parties and their respective successors, assigns, and legal representatives.

24. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which, including signed counterparts delivered by facsimile or other electronic means, shall be deemed an original and all of which, taken together, shall constitute one and the same instrument.

25. **Entire Agreement.** This Agreement, together with the exhibits attached hereto, if any, constitutes the entire agreement of the parties and supersedes all prior or contemporaneous negotiations, discussions, understandings, or agreements, whether oral or written, with respect to the subject matter hereof.

26. **Time of Essence.** Time is of the essence of this Agreement.

IN WITNESS WHEREOF**,** the parties have executed this Development Agreement by their duly authorized representatives as of the date first set forth above.

[signatures on next page]

CITY OF WATERLOO, IOWA

By: _____
Quentin M. Hart, Mayor

Attest: _____
Kelley Felchle, City Clerk

UNION DEVELOPMENT HOLDINGS, LLC

By: _____
Kyle Bach, CEO

EXHIBIT “A”

Property Description

Annex Group Subject Property (Lot 1 of the Proposed North Crossing 3rd Addition)

A part of Auditor’s Parcel G, as recorded in Document #2008-10309, on file in the Black Hawk County Recorder’s Office in Waterloo, Iowa, in the Northeast Quarter of the Southwest Quarter of Section 12, T89N, R13W of the Fifth P.M., Black Hawk County, City of Waterloo, being more particularly described as follows:

Commencing at the Southwest Corner of said Quarter-Quarter Section;

Thence North 0°56’11” West, 659.05 feet along the West Line of said Quarter-Quarter Section;

Thence North 89°38’37” East, 33.00 feet to the Point of Beginning, said point also being the Northwest Corner of said Auditor’s Parcel G located on the East Right-of-Way Line of East 4th Street;

Thence continuing North 89°38’37” East, 885.55 feet along the North Line of said Auditor’s Parcel G;

Thence South 0°54’13” East, 292.68 feet;

Thence South 55°04’12” West, 236.62 feet;

Thence South 0°53’47” East, 103.98 feet;

Thence South 79°44’50” West, 378.06 feet;

Thence South 89°38’50” West, 316.03 feet to the East Right-of-Way Line of East 4th Street;

Thence North 0°56’11” West, 595.90 feet along said East Right-of-Way Line to the Point of Beginning.

Containing 10.78 Acres, Subject to any easements recorded or unrecorded and further subject to easements required as part of the pending subdivision infrastructure.

EXHIBIT “B”

Preliminary Plat of North Crossing Addition

See attached.

PRELIMINARY PLAT

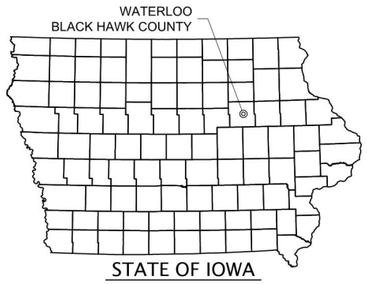
FOR

NORTH CROSSING THIRD ADDITION

TO THE CITY OF WATERLOO, BLACK HAWK COUNTY, IOWA

PN: 4301-21

11/24/2021



SHEET INDEX

SHEET	TITLE
PP0.1	COVER SHEET
PP0.2	SITE MAP
PP1.1	NORTHWEST QUADRANT
PP1.2	NORTHEAST QUADRANT
PP1.3	SOUTHWEST QUADRANT
PP1.4	SOUTHEAST QUADRANT

LEGAL DESCRIPTION

Part of the Southwest Quadrant of Section 12, Township 89 North, Range 13 West of the Fifth Prinipal Meridian more particularly described as follows:
Commencing at the East Quarter Corner of said Section 12;
Thence South 89° 58' 10" East, 100.01 feet;
Thence South 00° 49' 42" East, 33.00 feet to the Point of Beginning, being the intersection of the East Right-of-Way line of US Highway 63 and South Right-of-Way line of Ralston Road;
Thence South 89° 58' 10" East, 519.04 feet;
Thence South 00° 55' 36" East, 259.74 feet;
Thence South 89° 57' 15" East, 680.03 feet;
Thence South 00° 56' 11" East, 108.55 feet;
Thence North 89° 38' 37" East, 1,098.27 feet;
Thence South 65° 43' 46" East, 294.10 feet;
Thence South 00° 54' 09" East, 566.47 feet;
Thence South 89° 38' 35" West, 529.03 feet;
Thence South 00° 53' 47" East, 566.90 feet;
Thence South 89° 17' 02" West, 835.00 feet;
Thence South 00° 53' 47" East, 174.84 feet;
Thence North 89° 55' 10" West, 628.27 feet;
Thence North 00° 34' 01" West, 291.07 feet;
Thence South 89° 06' 13" West, 117.51 feet;
Thence 356.34 feet along a 230.00 foot radius curve concave northeasterly with a long chord bearing North 46° 30' 42 West, 321.76 feet;
Thence North 46° 00' 04" West, 14.18 feet;
Thence South 89° 09' 42" West, 53.17 feet;
Thence North 00° 51' 00" West, 10.00 feet;
Thence South 89° 09' 42" West, 163.92 feet;
Thence South 00° 46' 10" East, 10.00 feet;
Thence South 00° 49' 42" East, 138.59 feet;
Thence South 89° 07' 36" West, 36.00 feet;
Thence North 00° 49' 42" West, 68.98 feet;
Thence North 14° 16' 28" East, 58.34 feet;
Thence North 00° 49' 52" West, 274.51 feet;
Thence North 06° 45' 49" East, 25.30 feet;
Thence North 00° 21' 10" West, 382.22 feet;
Thence North 02° 22' 02" East, 256.50 feet;
Thence North 00° 49' 42" West, 362.25 feet to the Point of Beginning;

Excepting that portion of land described in Warranty Deed recorded in Book 658, Page 762 in the Black Hawk County, Iowa Recorders Office

Containing 71.91 Acres

CURRENT ZONING

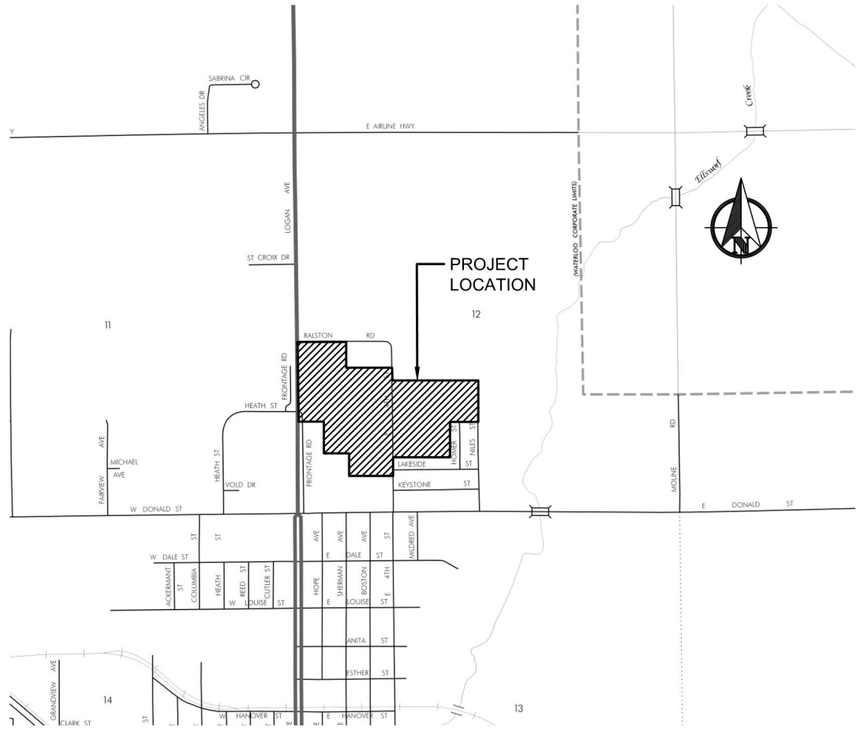
WEST OF 4th STREET: C-2 & C-P
EAST OF 4th STREET: R4-RP

PROPOSED ZONING

NO CHANGE

AVERAGE LOT SIZE

2.36 ACRES (FIGURE EXCLUDES ALL TRACTS)



LOCATION MAP
WATERLOO, IOWA
NTS

Robinson Engineering Company
Consulting Engineers

819 Second Street NE
Independence, Iowa 50644
319-334-7211

DEVELOPER

NOEL ANDERSON
CITY OF WATERLOO
715 MULBERRY STREET
WATERLOO, IOWA 50703

OWNERS

CITY OF WATERLOO
NORTH CROSSING, LLC

CIVIL ENGINEER

ROBINSON ENGINEERING
819 SECOND STREET NE
INDEPENDENCE, IOWA 50644
319-334-7211
PROJECT CONTACT: ALEX BOWER
ENGINEER: MONICA SMITH

NOTES

1. THIS PRELIMINARY PLAT IS A CONCEPTUAL REPRESENTATION OF THE PROPOSED DEVELOPMENT. ANY FINAL PLAT AND RELATED IMPROVEMENTS REQUIRED BY THE DEVELOPMENT SHALL MEET THE REQUIREMENTS OF THE CITY OF WATERLOO
2. FINAL EASEMENT SIZING SHALL BE REVIEWED AT TIME OF FINAL PLATTING. SIZING SHOWN IS BASED ON ASSUMED DEPTH AND SIZES OF UTILITIES
3. TRACT D SHALL BE DEDICATED TO THE CITY OF WATERLOO FOR STORM WATER CONVEYANCE
4. TRACT B SHALL BE RETAINED FOR FUTURE DEVELOPMENT FOR LAND CONVEYANCE AND IS NOT PROPOSED AS A DEVELOPABLE PARCEL.
5. TRACTS A AND C SHALL BE USED FOR STORM WATER DETENTION/RETENTION AND OVERFLOW ROUTING. FINAL SIZING IS DEPENDENT ON AN APPROVED STORM WATER MANAGEMENT REPORT.
6. TRACT E SHALL BE DEDICATED TO THE CITY OF WATERLOO FOR PUBLIC RIGHT-OF-WAY
7. TRACTS F AND G ARE PROPOSED TO BE DEDICATED TO ADJACENT PROPERTY OWNER(S) TO EXPAND EXISTING PARCELS AND/OR VACATE EXISTING RIGHT-OF-WAY
8. APPROPRIATE BUFFERING SHALL APPLY PER CITY CODE RELATING TO PERMITTED USE OF DIFFERENT ZONING ADJACENT TO EACH OTHER.
9. ALL LOT FRONTAGE (INCLUDING DOUBLE FRONTAGE), SHALL HAVE A 10' PUBLIC UTILITY EASEMENT FROM THE PROPERTY LINE INTO THE LOT UNLESS NOTED AS GREATER ON THIS DOCUMENT.
10. STREET LIGHT LOCATIONS SHOWN ON THE PRELIMINARY PLAT ARE SUBJECT TO DESIGN. FINAL LOCATIONS WILL BE COORDINATED WITH THE CITY OF WATERLOO AND MIDAMERICAN ENERGY FOR THE TYPE OF LUMINARY SELECTED AT THE TIME OF FINAL PLATTING. INTERVALS SHOWN ON PLAT ASSUME AN EFFECTIVE ILLUMINATION OF 300'-400'
11. ALL UTILITY EASEMENT SHOWN ARE SUBJECT TO UTILITY APPROVAL AT TIME OF FINAL PLATTING.
12. CONSTRUCTION OF NORTH FRONT DRIVE AND IT'S ASSOCIATED SIDEWALKS, RIGHT-OF-WAY DEDICATIONS, AND STORM INFRASTRUCTURE IS SUBJECT TO APPROVAL OF IOWA DOT AND FURTHER SUBJECT TO THE NEEDS OF END USERS FOR EACH DEVELOPED LOT.

PP0.1

11/24/2021
PRELIM



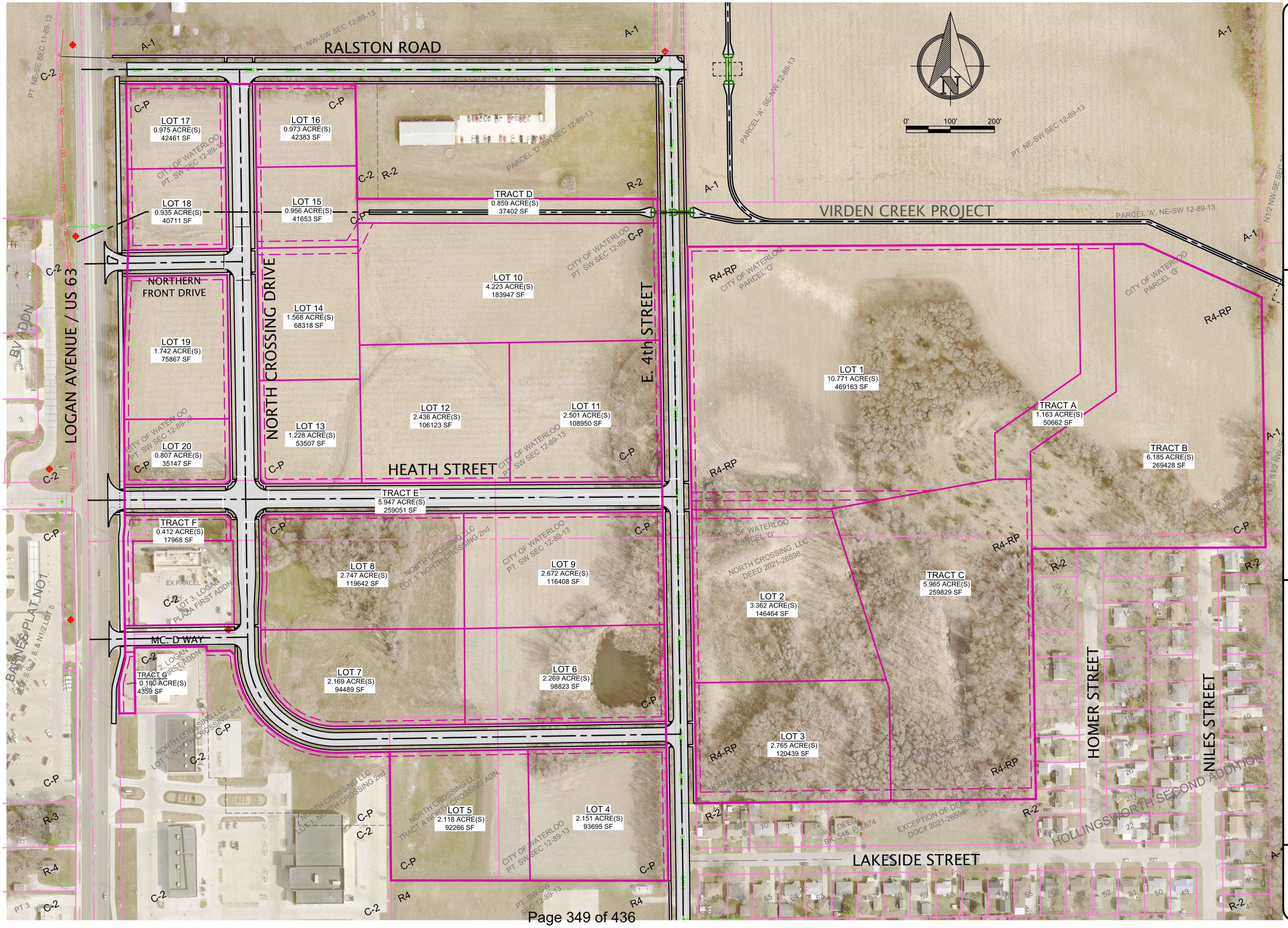
I hereby certify that this Engineering document was prepared by me or under my direct personal supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Iowa.

MONICA M. SMITH LICENSE NO. 15074

Signature Date

My renewal date is December 31, 2021

Pages or sheets covered by this seal: 'C' SHEETS



Robinson Engineering Company
Consulting Engineers

819 Second Street NE
Independence, Iowa 50644
319.334.7211

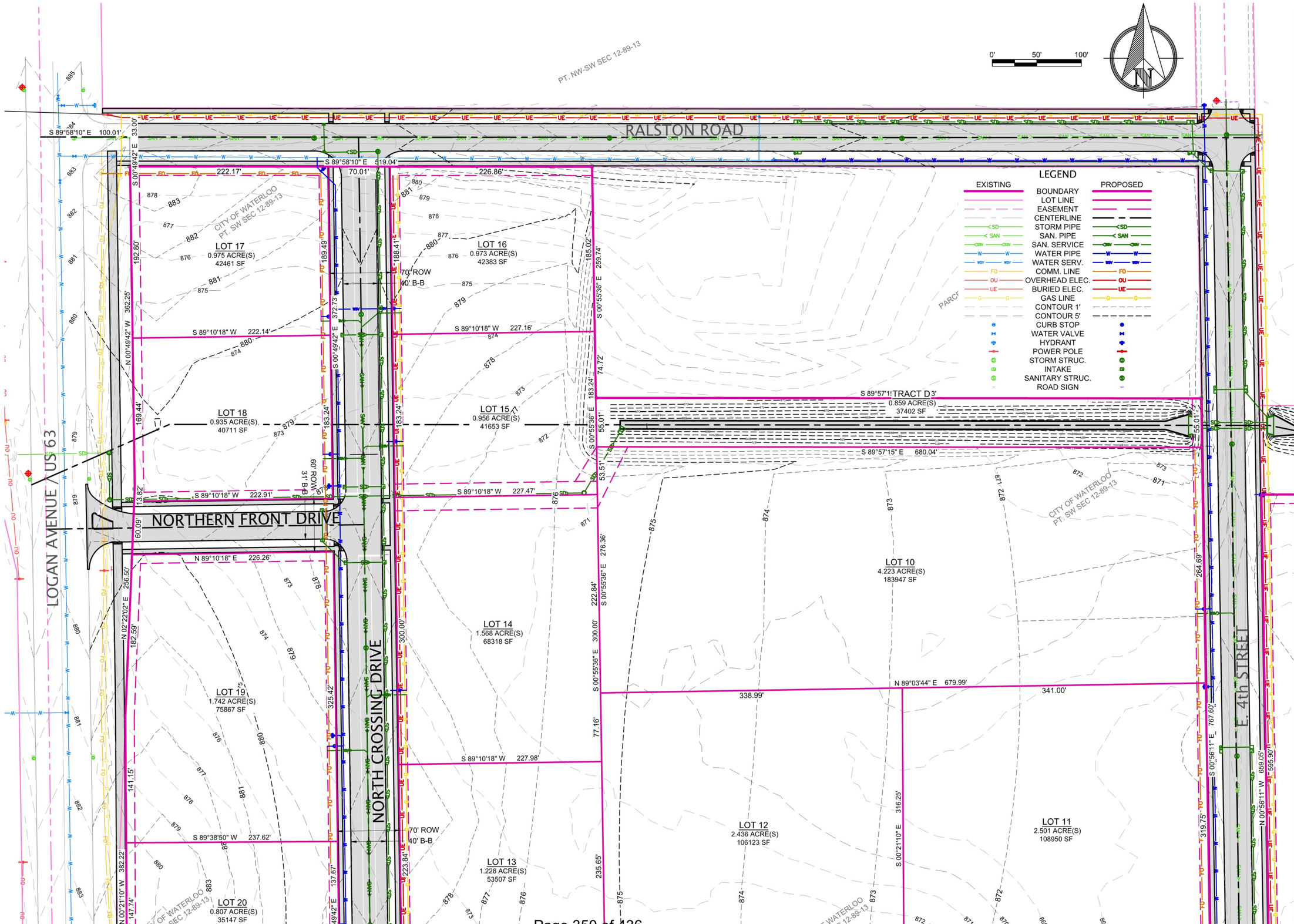
SITE MAP

PRELIMINARY PLAT
NORTH CROSSING THIRD ADDITION
PN: 4301-21

CITY OF WATERLOO
715 MULBERRY STREET
WATERLOO, IOWA 50703

PP0.2

11/24/2021
PRELIM



Robinson Engineering Company
Consulting Engineers
819 Second Street NE
Independence, Iowa 50644
319.334.7211

NORTHWEST QUADRANT

PRELIMINARY PLAT
NORTH CROSSING THIRD ADDITION
PN: 4301-21

CITY OF WATERLOO
715 MULBERRY STREET
WATERLOO, IOWA 50703

PP1.1

11/24/2021
PRELIM

RALSTON ROAD

E. 4th STREET

VIRDEN CREEK PROJECT

PARCEL 'A', SE-NW 12-89-13

PT. NE-SW SEC 12-89-13

N1/2 NW-SE SEC 12-89-13

PARCEL 'A', NE-SW 12-89-13

31' B-B

66' ROW (EXISTING)

55.01'

264.69'

767.60'

S 00°56'11" E

N 00°56'11" W 659.05'

595.30'

319.75'

70.00'

N 89°38'37" E 1032.27'

885.55'

10' PUBLIC UTILITY EASEMENT

CITY OF WATERLOO PARCEL 'G'

LOT 1
10.771 ACRE(S)
469163 SF

TRACT A
1.163 ACRE(S)
50662 SF

TRACT B
6.185 ACRE(S)
269428 SF

80.00'

66.72'

S 65°43'46" E 294.10'

S 00°54'13" E 334.43'

S 00°54'13" E 292.68'

S 55°04'12" W 236.63'

S 00°53'47" E 103.98'

5:1

62.23'

220.32'

N 00°53'47" W

S 89°38'50" W 80.00'

S 00°54'09" E 566.47'

S 79°44'50" W 378.06'

40' INGRESS / EGRESS EASEMENT FOR DETENTION AND DRAINAGE MAINTENANCE

20' STORM SEWER AND DRAINAGE EASEMENT

PT. S1/2 NW-SE SEC 12-89-13

LEGEND

EXISTING		PROPOSED
	BOUNDARY	
	LOT LINE	
	EASEMENT	
	CENTERLINE	
SD	STORM PIPE	SD
SAN	SAN. PIPE	SAN
SSV	SAN. SERVICE	SSV
W	WATER PIPE	W
WSV	WATER SERV.	WSV
FO	COMM. LINE	FO
OU	OVERHEAD ELEC.	OU
UE	BURIED ELEC.	UE
G	GAS LINE	G
	CONTOUR 1'	
	CONTOUR 5'	
	CURB STOP	
	WATER VALVE	
	HYDRANT	
	POWER POLE	
	STORM STRUC.	
	INTAKE	
	SANITARY STRUC.	
	ROAD SIGN	

0' 50' 100'

Robinson Engineering Company
Consulting Engineers
819 Second Street NE
Independence, Iowa 50644
319.334.7211

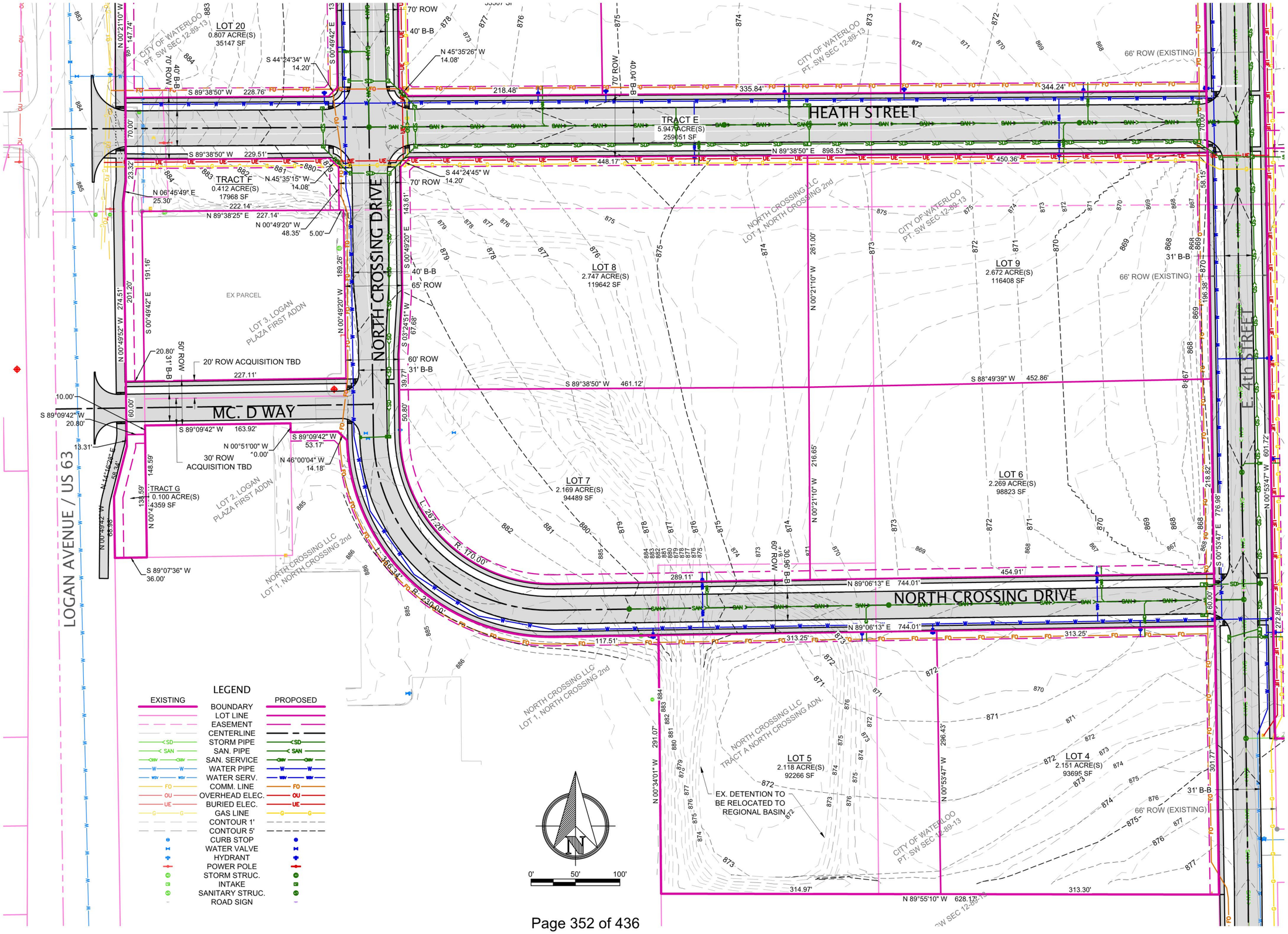
NORTHEAST QUADRANT

PRELIMINARY PLAT
NORTH CROSSING THIRD ADDITION
PN: 4301-21

CITY OF WATERLOO
715 MULBERRY STREET
WATERLOO, IOWA 50703

PP1.2

11/24/2021
PRELIM



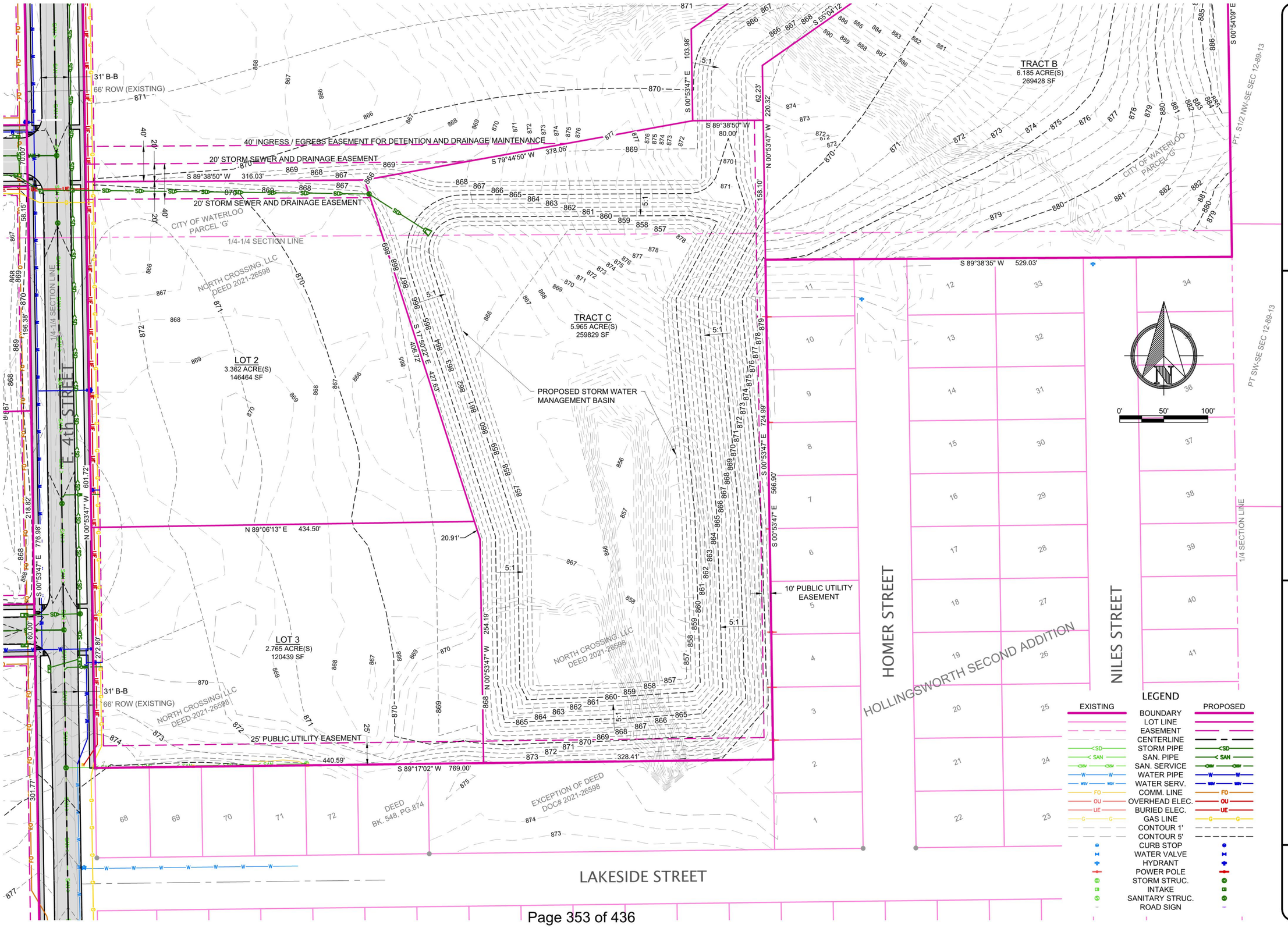
Robinson Engineering Company
Consulting Engineers
819 Second Street NE
Independence, Iowa 50644
319.334.7211

SOUTHWEST QUADRANT

PRELIMINARY PLAT
NORTH CROSSING THIRD ADDITION
PN: 4301-21

CITY OF WATERLOO
715 MULBERRY STREET
WATERLOO, IOWA 50703

PP1.3
11/24/2021
PRELIM



Robinson Engineering Company
Consulting Engineers
819 Second Street NE
Independence, Iowa 50644
319.334.7211

SOUTHEAST QUADRANT

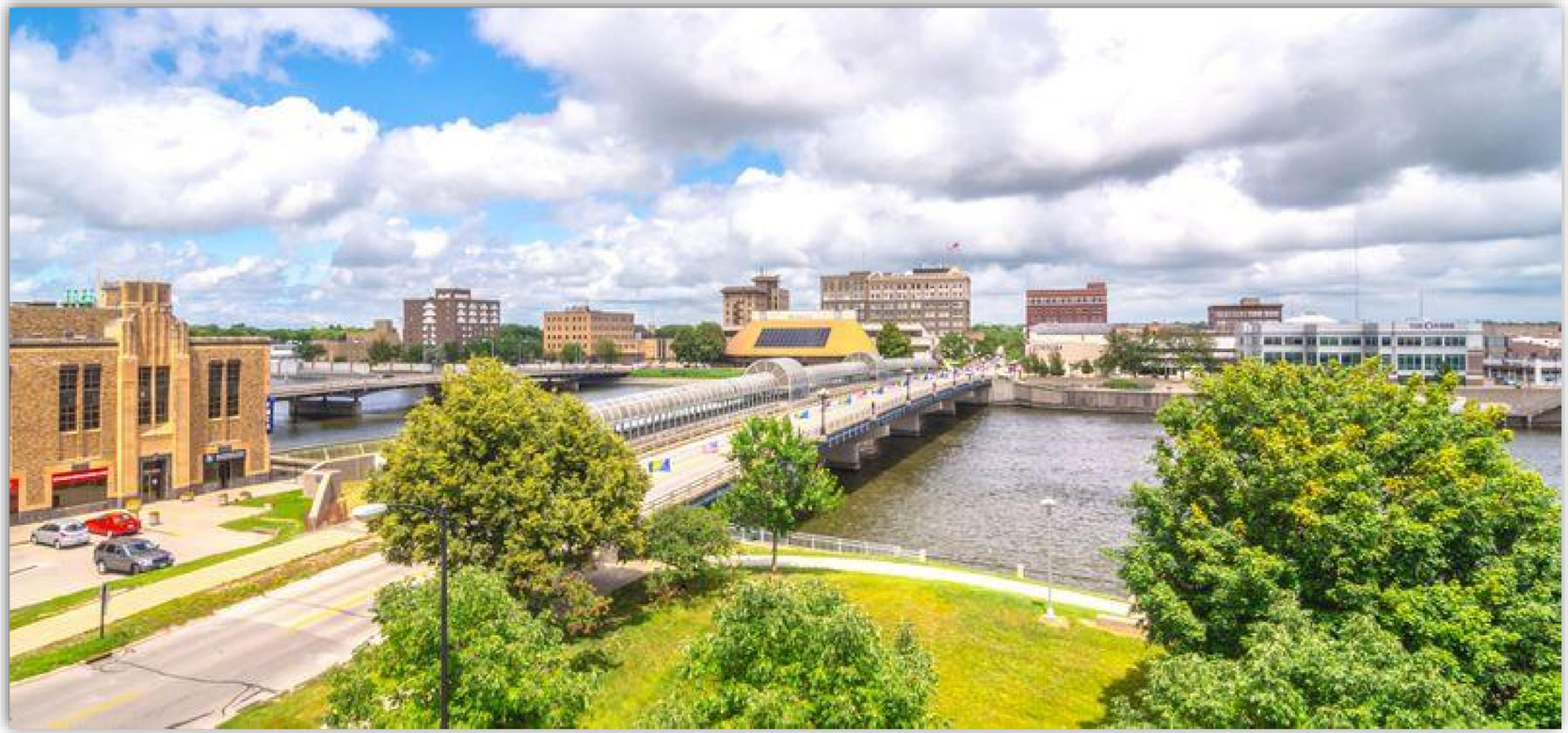
PRELIMINARY PLAT
NORTH CROSSING THIRD ADDITION
PN: 4301-21

CITY OF WATERLOO
715 MULBERRY STREET
WATERLOO, IOWA 50703

PP1.4
11/24/2021
PRELIM

UNION AT NORTH CROSSING

Waterloo, IA



THE ANNEX GROUP®

About US

The Annex Group® is an Indiana based multi-family housing developer, general contractor, and owner with a portfolio of communities valued at more than $500 million. Combining the career experience of its entire leadership team, The Annex Group has overseen more than $1 billion in single family, multi-family, mixed-use and other commercial projects including redevelopment and ground-up construction. Our developments create community and improve quality of life. We are proud that each of our developments to date has lived up to its purpose.



Chief Executive Officer



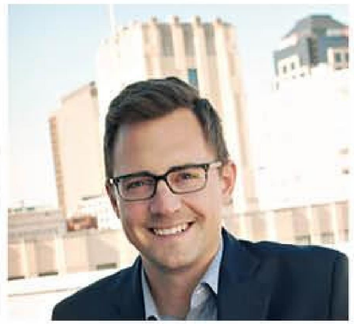
President



Chief Strategy Officer & General Counsel



Chief Financial Officer



VP of Development



VP of Construction



Senior Director of Development

15-YEARS OF EXPERIENCE

AFFORDABLE HOUSING FOCUSED

OVER $1 BILLION IN PROJECTS

VERTICALLY INTEGRATED

UNDERSERVED MARKET FOCUSED

PORTFOLIO



Union at Oak Grove
Howell, MI
Affordable Housing

Expected Delivery: October 2023
New Construction, Ground Up Development
Status: Under Construction
220 units



Union at 16th
Indianapolis, IN
Affordable Housing

Expected Delivery: December 2021
New Construction, Ground Up Development
Status: Under Construction
159 units



The Annex of Ruston
Ruston, LA
Student housing serving students of Louisiana Tech University

New Construction, Ground Up Development
Status: Under Construction
118 units / 324 beds



Union at the Loop
Lawrence, KS
Affordable Housing

Expected Delivery: October 2022
New Construction, Ground Up Development
Status: Under Construction
248 units



The Annex of Memphis
Memphis, TN
Student Housing

Delivered: August 2021
New Construction, Ground Up Development
Status: Operational
85 units / 208 beds



Union at Washington
Kokomo, IN
Affordable housing

Delivered: July 2020
New Construction, Ground Up Development
Status: Operational
51 units



Union at Wiley
Cedar Rapids, IA
Affordable Housing

Expected Delivery: October 2022
New Construction, Ground Up Development
Status: Under Construction
180 units



Union at Crescent
Bloomington, IN
Affordable housing

Delivered: August 2020
New Construction, Ground Up Development
Status: Operational
146 units



The Annex of Oshkosh
Oshkosh, WI
Student housing serving students of University of Wisconsin-Oshkosh

Delivered: September 2018
New Construction, Ground Up Development
Status: Operational
140 units / 310 beds



The Annex of Bozeman
Bozeman, MT
Workforce Housing

Expected Delivery: August 2022
New Construction, Ground Up Development
Status: Under Construction
134 units



Public Private Partnership (P3)
Monroe, LA
On-Campus Housing University of Louisiana at Monroe

Delivered: December 2020
New Construction, Ground Up Development
Status: Developed
127 units / 372 beds



The Annex of Terre Haute
Terre Haute, IN
Student housing serving students of Indiana State University

Delivered: August 2018
New Construction, Ground Up Development
Status: Operational
254 units / 408 beds

Company Accolades

THE ANNEX OF KOKOMO AWARDED BEST STUDENT HOUSING COMMUNITY AT 2017 IAA PRODIGY AWARDS

INDIANAPOLIS, IN – The Annex of Kokomo, a student housing community in Kokomo Indiana, managed by Landmark, was awarded Best Student Housing Community in Indiana by theIndiana Apartment Association's (IAA) 2017 Prodigy Awards.

THE ANNEX OF KOKOMO RECEIVED 2017 BEST OF KOKOMO AWARD

KOKOMO , IN - Annex of Kokomo has been selected for the 2017 Best of Kokomo Award in the Student Housing Center category by the Kokomo Award Program.

PATTERN MILL PRESENTED 2017 EXCELLENCE IN AFFORDABLE HOUSING AWARD

INDIANAPOLIS, IN - Pattern Mill, an affordable housing community located in Connersville, IN, was awarded 2017 Excellence in Affordable Housing at the Indiana Housing

INDIANAPOLIS BUSINESS JOURNAL UNVEILED ANNEX STUDENT LIVING AS FASTEST GROWING COMPANY FOR 2016

INDIANAPOLIS, IN - Annex Student Living: The Indianapolis Business Journal announced Annex Student Living as the Fastest Growing Company in its Fast 25 awards ceremony.

INDIANAPOLIS BUSINESS JOURNAL NAMED ANNEX STUDENT LIVING AS TOP 10 FASTEST-GROWING INDIANAPOLIS BUSINESS IN 2015.

INDIANAPOLIS, IN - Annex Student Living made the top ten in the Indianapolis Business Journal's annual ranking of the 25 fastest-growing private companies in the Indianapolis area.

ANNEX STUDENT LIVING NAMED AN INDIANA 'COMPANIES TO WATCH' 2015 WINNER

INDIANAPOLIS, IN – Annex Student Living has been named 'Companies to Watch' by the Office of Small Business and Entrepreneurship (OSBE)

UNION AT CRESCENT AWARDED BEST TAX CREDIT AFFORDABLE HOUSING COMMUNITY AT 2021 IAA PRODIGY AWARDS

INDIANAPOLIS, IN – Union at Crescent, an affordable housing community in Bloomington, Indiana, managed by Crestline, was awarded Best Tax Credit Affordable Housing Community by the Indiana Apartment Association's (IAA) 2021 Prodigy Awards.

THE ANNEX GROUP WAS AWARDED BEST STUDENT HOUSING DEVELOPMENT FIRM

INDIANAPOLIS, IN – The Annex Group® was awarded Best Student Housing Development Firm - Midwest USA by the 2019 BUILD Real Estate and Property Awards.

THE ANNEX OF TERRE HAUTE AWARDED BEST STUDENT HOUSING COMMUNITY AT 2019 IAA PRODIGY AWARDS

INDIANAPOLIS, IN – The Annex of Terre Haute, a student housing community in Terre Haute, Indiana, managed by Landmark, was awarded Best Student Housing Community by the Indiana Apartment Association's (IAA) 2019 Prodigy Awards.

THE ANNEX ON TENTH AWARDED BEST STUDENT HOUSING COMMUNITY AT 2018 IAA PRODIGY AWARDS

INDIANAPOLIS, IN – The Annex on Tenth, a student housing community in Indianapolis Indiana,managed by Landmark, was awarded Best Student Housing Community by the Indiana Apartment Association's (IAA) 2018 Prodigy Award

THE ANNEX OF TERRE HAUTE AWARDED BEST OVERALL MARKETING PROGRAM AND BEST LEASE-UP COMMUNITY AT 2018 IAA PRODIGY

INDIANAPOLIS, IN – The Annex of Terre Haute, a student housing community in Terre Haute Indiana, managed by Landmark, was awarded Best Overall Community Marketing Program and Best Lease-Up Community by the Indiana Apartment Association's (IAA) 2018 Prodigy Awards.

INDIANAPOLIS BUSINESS JOURNAL UNVEILED THE ANNEX GROUP AS SEVENTH FASTEST GROWING COMPANY FOR 2017

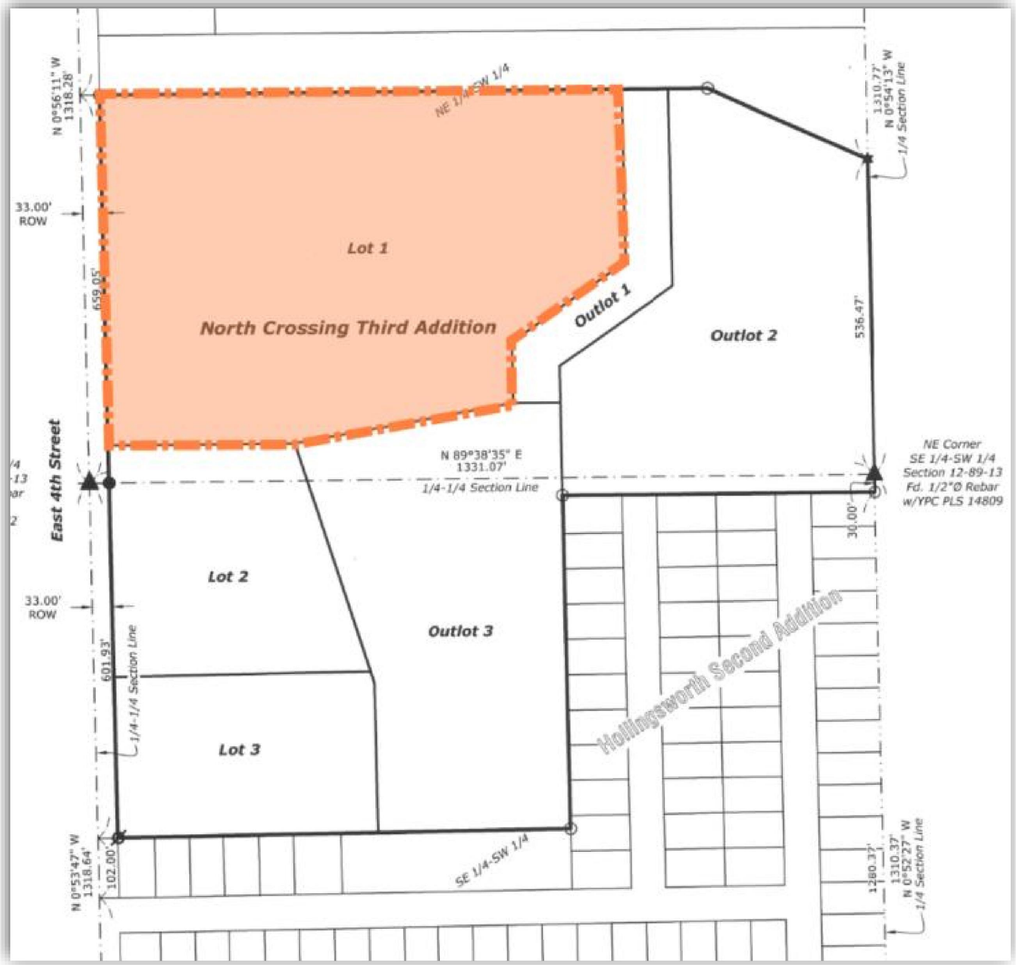
INDIANAPOLIS, IN - THE ANNEX GROUP: The Indianapolis Business Journal announced The Annex Group as one of the Fastest Growing Company's in its Fast 25 awards ceremony.

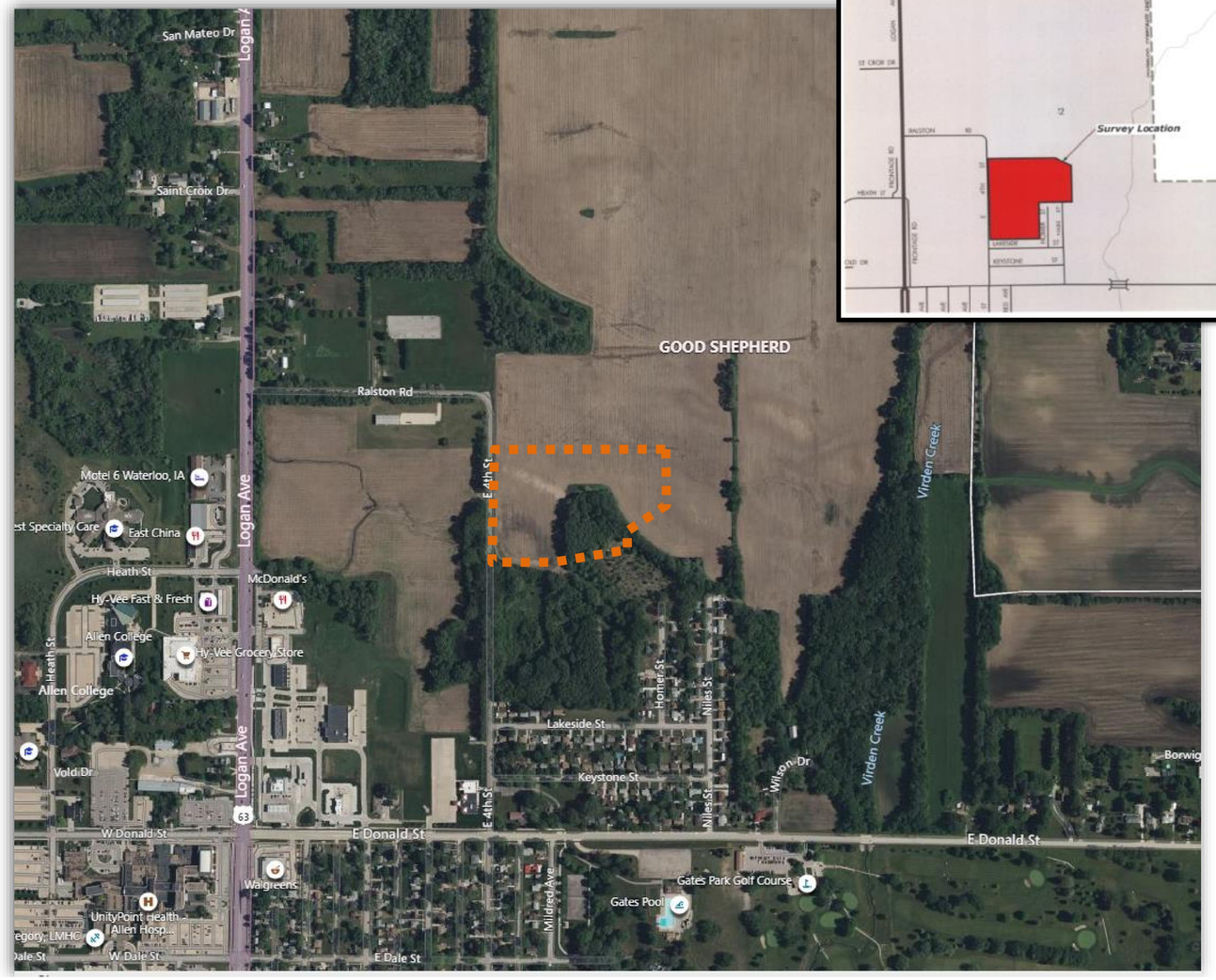
THE ANNEX OF RICHMOND AWARDED BEST OVERALL CURB APPEAL IN IAA PRODIGY AWARDS

INDIANAPOLIS, IN – The Annex of Richmond, a student housing community in Richmond Indiana, managed by Landmark, was awarded Best Overall Curb Appeal in Indiana by the Indiana Apartment Association's (IAA) 2017 Prodigy Awards.

Union at North Crossing

Waterloo, IA





Site Features



- Master Developer (North Crossing, LLC) ~30 acres
  - Rough graded, utilities stubbed, regional detention
- Annex | City Development Agreement – 10.78 acres
- Zoning:
  - R-P, Planned Residence District
  - R-4, Multiple Residence District
- Amenity rich location:
  - Near Transit
  - Restaurants, Grocery, Recreation
  - Healthcare
- Employment Opportunities



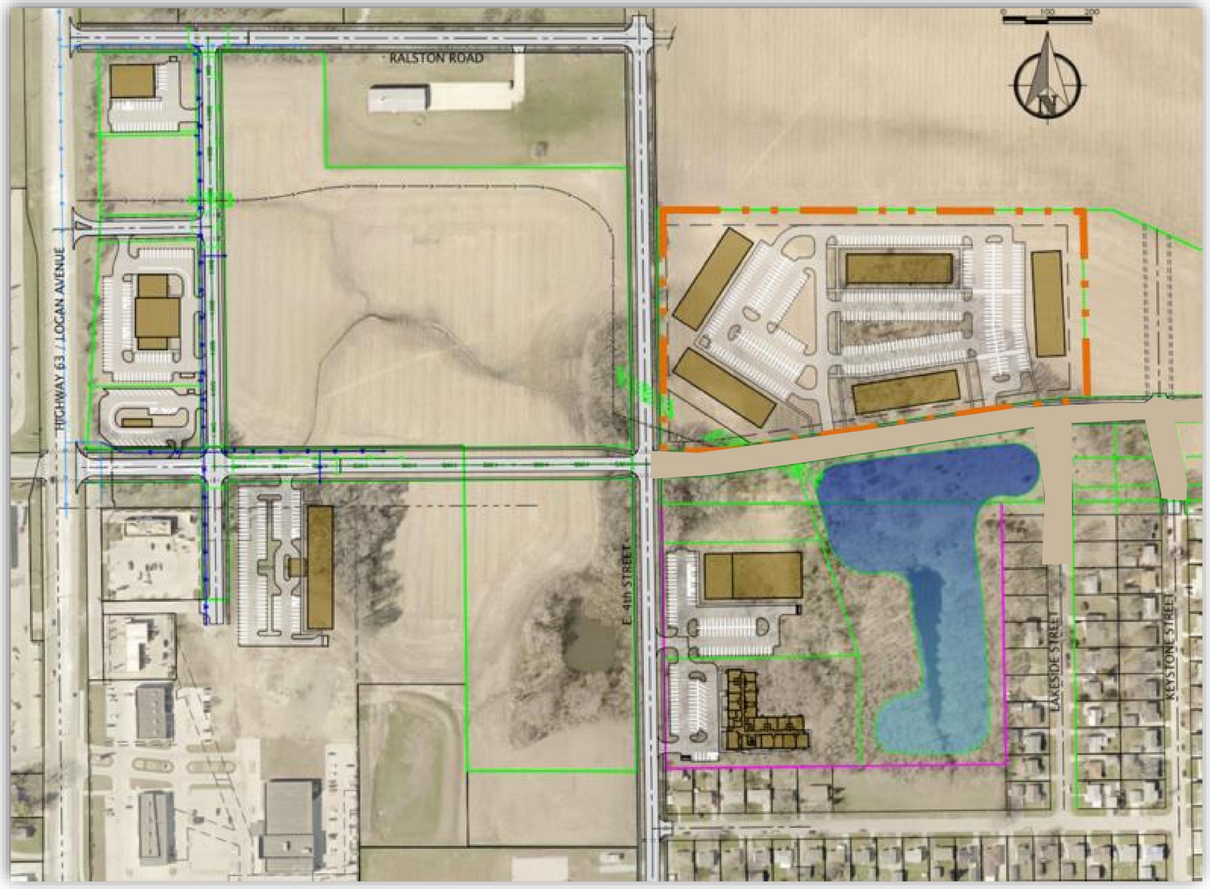
Preliminary Development Concept

Development Proposal	
180 Units	54 1bd 72 2bd 54 3bd
Rent/Income	60% AMI
Construction Start	Q1 2023
Market Entry	Q1 2024
Construction Completion	Q4 2024



Elevation – example only, subject to change

Initial test fit, subject to change



Affordable Need

40% of Waterloo renters paying too much for housing, study shows

The Courier Amie Rivers Dec 21, 2021, Updated Jan 26, 2022

Waterloo - Poverty and unemployment are “relatively high” in Waterloo, with 1 in 6 homeowners and ***2 of 5 renters paying more than 35% of their income for housing.*** Many low-income residents don’t make enough money at their jobs to afford a median-priced home in the city, according to a recent study.

Councilor Jonathan Grieder said he read the study “a couple of times,” calling the issue “incredibly important.” He said the study was “eye-opening” in terms of the disparities**: *16.7% of homeowners and 41.2% of renters were found to be paying more than 35% of their income toward mortgage or rent.***
“That is a very scary number when we think about retention rates of renters,” he said. “This is a gauntlet being thrown down to do something about it. ... Housing is fundamental, and everyone should be able to afford a home.” Councilor Dave Boesen agreed the numbers were concerning, but worried INRCOG was using old data. Brian Schoon, who presented the report on behalf of Phillips, noted numbers would be updated as more Census Bureau data comes out.

Mayor Quentin Hart said ***affordable housing is one of the city’s 2030 Vision goals and is “definitely a priority. Within the next month or two, we will be coming before you with options for plans,”*** he said.

... Waterloo had an average of 142 new housing units permitted annually, or around 0.46% of the city’s total housing stock — below the 1% considered an “optimal” housing market.

$9M awarded to local housing trust funds; more than half-million to Cedar Valley

The Courier Amie Rivers Jan 7, 2022

More than $9 million will be awarded to 27 local housing trust funds around Iowa in 2022, the largest amount allocated by the Legislature since the State Housing Trust Fund was created in 2003, according to the Iowa Finance Authority... ***money going to between seven and 11 different agencies, each of which will work on “decent, safe and affordable housing for Iowans,”*** according to the Iowa Finance Authority, which notes the program has granted $93 million statewide since 2003, benefiting more than 31,000 families***...“The age of the units in our region, they’re older,” Schoon said. “Just keeping up homes that are aging is a challenge.” The $9 million this year is expected to help around 2,100 families.*** IFA Executive Director Debi Durham said in a release...***“This funding increase will soon make a very real impact on Iowans and our communities.”***

Additional Project Details

Union at North Crossing – Anticipated Timeline	
IFA Application Process	May – August 2022
Site Plan Amendment	May – August 2022
Site | Building Permit Completion	December – February 2023
Construction Start	February 2023*
Construction Completion	September 2024
Community Served	+300 Residents
Community Investment	$32MM - $38MM

2021 Eligible Income (Min/Max) 60% AMI		
1 Bedroom / 1 Bath	$28,594	$35,580
2 Bedroom / 2 Bath	$34,286	$40,020
3 Bedroom / 2 Bath	$39,634	$48,060

Community Amenities

Clubhouse Fitness Center
Pet Area Playground
Outdoor Picnic Area

In-Unit Amenities

Garbage Disposal LVT Flooring
Washer/Dryers Balconies



Elevation – example only, subject to change

**Dependent upon permit receipt and Master Developer site delivery*



THE ANNEX GROUP®

www.theannexgrp.com

Mission:

To create a positive impact with the people who live, work, and are involved in our communities.

CITY OF WATERLOO

Council Communication

Sale and conveyance of City property located at 615 Glenwood Street, in the amount of $5,000.00, to Bertha Johnson, including a development agreement for the rehabilitation of the home on the property.

City Council Meeting: 4/4/2022
Prepared: 3/15/2022

ATTACHMENTS:

Description	Type
Development Agreement - Bertha Johnson	Backup Material

SUBJECT:	Motion to receive and file proof of publication of notice of public hearing. HOLD HEARING - No comments on file. Motion to close hearing and receive and file oral and written comments. Resolution authorizing the sale and conveyance of city owned property located at 615 Glenwood Street, in the amount of $5,000.00 to Bertha Johnson, and authorizing the Mayor and City Clerk to execute said documents. Resolution approving a Development Agreement with Bertha Johnson for the rehabilitation of the home located at 615 Glenwood Street, and authorizing the Mayor and City Clerk to execute said document.
Submitted by:	Submitted By: Noel Anderson, Community Planning and Development Director
Recommended Action:	Approval
Summary Statement:	The City of Waterloo acquired the home at 615 Glenwood Street via 657A in July of 2021. Bertha Johnson would like to purchase and rehabilitate the home.
Neighborhood Impact:	Rehabilitation of the home would largely benefit the neighborhood by bringing it to livable standards and also bring investment and occupants to a home that has been empty for a number of years.
Data/Analysis and Strategies:	Sale of Property
Expenditure Required/Source of Funds:	Upon completion and final inspection of the rehabilitation, the City of Waterloo will refund the $5,000 purchase price and provide a $5,000 incentive in accordance with the City's infill housing policy, to be paid from nuisance abatement bonds.
Legal Descriptions:	A part of the Southeast Quarter of Section 24, Township 89 North, Range 13 West of the Fifth Principal Meridian, in the City of Waterloo, in Black Hawk County, Iowa, bounded and described as follows: Commencing at the Southwest corner of Lot 11 in Hardy & Virden's Plat, Waterloo, Iowa, (now vacated); running thence East along the South line of said Lot to the Southwesterly line of the right of way of the Illinois Central Rail Road

Company; thence Northwesterly along the Southwesterly line of said right of way to the West line of said Lot 11; thence South along the West line of said Lot 11 to the point of beginning.

Preparer: Christopher S. Wendland, P.O. Box 596, Waterloo, Iowa 50704 (319) 234-5701
After recording, return to Community Planning & Development, 715 Mulberry Street, Waterloo, IA 50703.

DEVELOPMENT AGREEMENT

This Development Agreement (the "Agreement") is entered into as of _____, 2022, by and between Bertha M. Johnson ("Developer"), and the City of Waterloo, Iowa ("City").

RECITALS

A. Developer is willing and able to finance and rehabilitate an existing property located at 615 Glenwood Street, Waterloo, Iowa (the "Property"), legally described as set forth on Exhibit "A" attached hereto.

B. City considers economic development within the City a benefit to the community and is willing for the overall good and welfare of the community to provide financial incentives so as to encourage that goal. City believes that rehabilitation of the Property is in the best interests of the City and in accordance with the public purposes and provisions of the applicable State and local laws and requirements under which the project has been undertaken and is being assisted.

AGREEMENT

NOW, THEREFORE, in consideration of the mutual covenants set forth herein, the parties agree as follows:

1. **Sale of Property; Title.** Subject to the terms hereof, City shall convey the Property to Developer for the sum of $5,000.00 (the "Purchase Price"). Conveyance shall be by quit claim deed, free and clear of all encumbrances arising by or through City except: (a) easements, servitudes, conditions and restrictions of record; (b) current and future real estate real property taxes and assessments subject to the agreements made herein; (c) general utility and right-of-way easements serving the Property; and (d) restrictions imposed by the City zoning ordinances and other applicable law. City shall have no duty to convey title to Developer until Developer delivers to City

reasonable and satisfactory proof of financial ability to undertake and carry on the Project (defined below), which may take the form of a lending commitment letter. Developer may, at its own expense, obtain whatever form of title evidence it desires. If title is unmarketable or subject to matters not acceptable to Developer, and if City does not remedy or remove such objectionable matters in timely fashion following written notice of such objections from Developer, Developer may terminate this Agreement. City shall provide any title documents it has in its possession, including any abstracts, to assist in title review.

2. **Improvements by Developer.** Developer acknowledges that it has had a reasonable opportunity to inspect the Property and to conduct other due diligence related to the Project. Developer agrees to accept the Property in its "AS IS" condition, without any warranty from City, expressed or implied, as to the condition of the Property, its marketability, or its fitness for any particular purpose. Developer shall rehabilitate the existing structures on the Property for single-family residential purposes and make other improvements to the buildings and grounds (collectively, the "Improvements"). The Improvements shall be constructed in accordance with the terms of this Agreement, all applicable City, state, and federal building codes and shall comply with all applicable City ordinances and other applicable law. Attached as Exhibit "B" are Developer's specific renovation plans and estimated project budget. Developer will use its best efforts to obtain, or cause to be obtained, in a timely manner, all required permits, licenses and approvals, and will meet, in a timely manner, all requirements of all applicable local, state, and federal laws and regulations which must be obtained or met before the Improvements may be lawfully constructed. The Property, the Improvements, and all other work to make the project site usable for Developer's purposes as contemplated by this Agreement are collectively referred to as the "Project".

3. **Timeliness of Construction; Possibility of Reverter.** The parties agree that Developer's commitment to cause the Project to be undertaken and to rehabilitate the Property in a timely manner constitutes a material inducement for the City to extend the development incentives provided for in this Agreement, including but not limited to its commitment to convey the Property to Developer, and that without said commitment City would not have done so. Subject to Unavoidable Delays (defined below), Developer must obtain a building permit and begin construction of the Improvements within four (4) months from the date of that it receives title to the Property from City (the "Project Start Date"), and Substantially Complete rehabilitation within twelve (12) months after the date of this Agreement (the "Project Completion Date"). For purposes of this Agreement, "Substantially Completed" means the date on which the rehabilitation Improvements have been completed to the extent necessary for the City to issue a certificate of occupancy relating thereto.

If Developer has not begun Improvements before the Project Start Date, City may terminate this Agreement as set forth in Section 13, title to the Property shall revert to City, and City shall have no further obligation hereunder. If rehabilitation has not begun by the Project Start Date but the commencement of the Project is still

imminent, the City Council may, but shall not be required to, grant an extension of the Project Completion Date. If rehabilitation work has commenced within the required period or any extended period and is stopped and/or delayed as a result of an act of God, war, civil disturbance, court order, labor dispute, fire, or other cause beyond the reasonable control of Developer (each of the foregoing is an "Unavoidable Delay"), then time lost as a result of Unavoidable Delays shall be added to extend the Project Completion Date by a number of days equal to the number of days lost as a result of Unavoidable Delays, and thereafter if the Improvements are not completed within the allowed period of extension, City may terminate this Agreement as set forth in Section 13, title to the Property shall revert to City, and City shall have no further obligation hereunder.

4. **Reverter of Title; Indemnity.** In the event of any reverter of title, Developer agrees that it shall, at its own expense, promptly execute all documents, including but not limited to a special warranty deed, or take such other actions as the City may reasonably request to effectuate said reverter and to deliver to City title to the Property that is free and clear of any lien, claim, charge, security interest, mortgage or encumbrance (collectively, "Liens") arising by or through Developer. Developer shall pay in full, so as to discharge or satisfy, all Liens on or against the Property. In connection with any reverter of title, Developer shall not be entitled to a refund of the Purchase Price. ***Appointment of Attorney in Fact:*** If Developer fails to deliver such documents, including but not limited to a special warranty deed, to City within thirty (30) days after written demand by City, then City shall be authorized to execute, on Developer's behalf and as its attorney-in-fact, the special warranty deed required by this Section, and for such limited purpose Developer does hereby constitute and appoint City as its attorney-in-fact.

Developer further agrees that it shall indemnify City and hold it harmless with respect to any demand, claim, cause of action, damage, cost, expense, liability or injury made, suffered, or incurred as a result of or in connection with the Project, or Developer's failure to carry on or complete same, or any Lien or Liens on or against the Property of any type or nature whatsoever that attaches to the Property by virtue of Developer's ownership of same. If City files suit to enforce the terms of this Agreement and prevails in such suit, then Developer shall be liable for all legal expenses, including but not limited to reasonable attorneys' fees, incurred by City. Developer's duties of indemnity pursuant to this Section shall survive the expiration, termination or cancellation of this Agreement for any reason.

5. **Deed-Back Option.** If Developer determines at any time that the Project is not economically feasible, such as by discovery of unanticipated structural problems or for other reasons as determined by Developer, then upon thirty (30) days' advance written notice to City Developer may deed the Property back to City on the terms set forth in Section 4, and thereafter neither party shall have any further obligation under this Agreement except as provided in Section 4. In connection with any reconveyance of title to City, Developer shall not be entitled to a refund of the Purchase Price or to reimbursement of any Project costs incurred or expended by Developer.

6. **Utilities.** Developer will be responsible for obtaining or extending water, sewer, telephone, electricity, gas and other utility services to any location on the Project Site and for payment of any associated connection fees and costs of usage after the date of conveyance from City.

7. **Additional City Incentives.** In addition to the other incentives provided by City to Developer under this Agreement, City agrees to provide the following assistance to facilitate the Project:

A. Purchase Price Refund. Within thirty (30) days after Developer has Substantially Completed the Improvements and has obtain final inspection on all permits obtained for the Project, City will refund the Purchase Price to Developer.

B. Rehabilitation Grant. Concurrently with refund of the Purchase Price pursuant to paragraph A above, City will make a $5,000.00 rehabilitation grant to Developer.

8. **No Encumbrances; Limited Exception.** Until completion of the Improvements, Developer agrees that it shall not create, incur, or suffer to exist any Liens on the Property, other than such mortgage or mortgages as may be reasonably necessary to finance Developer's completion of the Improvements and of which Developer notifies City before Developer executes any such mortgage. Developer may not mortgage the Property or any part thereof for any purpose except in connection with financing of the Improvements.

9. **No Assignment or Conveyance.** Developer agrees that it will not sell, convey, assign or otherwise transfer its interest in the Property prior to completion of the Project, whether in whole or in part, to any other person or entity without the prior written consent of City. Reasonable grounds for the City to withhold its consent shall include but are not limited to the inability of the proposed transferee to demonstrate to the City's satisfaction that it has the financial ability to observe all of the terms to be performed by Developer under this Agreement.

10. **Representations and Warranties of City.** City hereby represents and warrants as follows:

A. City is not prohibited from consummating the transaction contemplated in this Agreement by any law, regulation, agreement, instrument, restriction, order or judgment.

B. Each person who executes and delivers this Agreement and all documents to be delivered hereunder is and shall be authorized to do so on behalf of City.

11. **Representations and Warranties of Developer.** Developer hereby represents and warrants as follows:

A. This Agreement has been duly and validly authorized, executed and delivered by Developer and, assuming due authorization, execution and delivery by the other parties hereto, is in full force and effect and is a valid and legally binding instrument of Developer that is enforceable in accordance with its terms, except as the same may be limited by bankruptcy, insolvency, reorganization or other laws relating to or affecting creditors' rights generally.

B. The execution and delivery of this Agreement, the consummation of the transactions contemplated hereby, and the fulfillment of or compliance with the terms and conditions of this Agreement are not prevented by, limited by, in conflict with, or result in a violation or breach of, the terms, conditions or provisions of any contractual restriction, evidence of indebtedness, agreement or instrument of whatever nature to which Developer is now a party or by which it or its property is bound, nor do they constitute a default under any of the foregoing.

C. There are no actions, suits or proceedings pending or threatened against or affecting Developer in any court or before any arbitrator or before or by any governmental body in which there is a reasonable possibility of an adverse decision which could materially adversely affect the business (present or prospective), financial position, or results of operations of Developer or which in any manner raises any questions affecting the validity of the Agreement or Developer's ability to perform its obligations under this Agreement.

12. **Default.** The following shall be "Events of Default" under this Agreement, and the term "Event of Default" shall mean any one or more of the following events that continues beyond any applicable cure periods:

A. Failure by Developer to cause the rehabilitation Improvements to be commenced and completed pursuant to the terms, conditions and limitations of this Agreement;

B. Transfer by Developer of any interest (either directly or indirectly) in the Improvements, the Property, or this Agreement, without the prior written consent of City;

C. Failure by any party hereto to substantially observe or perform any covenant, condition, obligation or agreement on its part to be observed or performed under this Agreement;

D. Any representation or warranty made by Developer in this Agreement, or made by Developer in any written statement or certificate furnished by Developer pursuant to this Agreement, shall prove to have been incorrect, incomplete or misleading in any material respect on or as of the date of the issuance or making thereof.

E. Developer (1) files any petition in bankruptcy or for any reorganization, arrangement, composition, readjustment, liquidation, dissolution, or similar relief under the federal bankruptcy law or any similar state law; (2) makes an assignment for the benefit of its creditors; (3) admits in writing its inability to pay its debts generally as they become due; (4) is adjudicated a bankrupt or insolvent; or if a petition or answer proposing the adjudication of Developer as a bankrupt or its reorganization under any present or future federal bankruptcy act or any similar federal or state law shall be filed in any court and such petition or answer shall not be discharged or denied within ninety (90) days after the filing thereof; or a receiver, trustee or liquidator of Developer, or part thereof, shall be appointed in any proceedings brought against Developer and shall not be discharged within ninety (90) days after such appointment, or if Developer shall consent to or acquiesce in such appointment; or (5) defaults under any mortgage applicable to the Property.

13. Remedies.

A. Default by Developer. Whenever any Event of Default in respect of Developer occurs and is continuing, the City may terminate this Agreement. Before exercising such remedy, City shall give 30 days' written notice to Developer of the Event of Default, provided that by the conclusion of such period the Event of Default shall not have been cured, or the Event of Default cannot reasonably be cured within 30 days and Developer shall not have provided assurances reasonably satisfactory to the City that the Event of Default will be cured as soon as reasonably possible. Upon termination, City may exercise any and all remedies available at law, equity, contract or otherwise for recovery of any sums paid by City to Developer before the date of termination or to recover ownership of the Property as set forth in this Agreement.

B. Default by City. Whenever any Event of Default in respect of Developer occurs and is continuing, Developer may take such action against City to require it to specifically perform its obligations hereunder. Before exercising such remedy, Developer shall give 30 days' written notice to City of the Event of Default, provided that by the conclusion of such period the Event of Default shall not have been cured, or if the Event of Default cannot reasonably be cured within 30 days and City shall not have provided assurances reasonably satisfactory to the Developer that the Event of Default will be cured as soon as reasonably possible.

C. Remedies under this Agreement shall be cumulative and in addition to any other right or remedy given under this Agreement or existing at law or in equity or by statute. Waiver as to any particular default, or delay or omission in exercising any right or power accruing upon any default, shall not be construed as a waiver of any other or any subsequent default and shall not impair any such right or power.

14. **Indemnification.** Developer hereby releases City, its elected officials, officers, employees, and agents (collectively, the "indemnified parties") from, covenants and agrees that the indemnified parties shall not be liable for, and agrees to indemnify, defend and hold harmless the indemnified parties against, any loss or damage to property or any injury to or death of any person occurring at or about the Project site or resulting from any defect in the Improvements. The indemnified parties shall not be liable for any damage or injury to the persons or property of Developer or its directors, officers, employees, contractors or agents, or any other person who may be about the Project site or the Improvements, due to any act of negligence or willful misconduct of any person, other than any act of negligence or willful misconduct on the part of any such indemnified party or its officers, employees or agents. The provisions of this Section shall survive the expiration or termination of this Agreement.

15. **Materiality of Developer's Promises, Covenants, Representations, and Warranties.** Each and every promise, covenant, representation, and warranty set forth in this Agreement on the part of Developer to be performed is a material term of this Agreement, and each and every such promise, covenant, representation, and warranty constitutes a material inducement for City to enter this Agreement. Developer acknowledges that without such promises, covenants, representations, and warranties, City would not have entered this Agreement. Upon breach of any promise or covenant, or in the event of the incorrectness or falsity of any representation or warranty, City may, at its sole option and in addition to any other right or remedy available to it, terminate this Agreement and declare it null and void.

16. **Performance by City.** Developer acknowledges and agrees that all of the obligations of City under this Agreement shall be subject to, and performed by City in accordance with, all applicable statutory, common law or constitutional provisions and procedures consistent with City's lawful authority. All covenants, stipulations, promises, agreements and obligations of City contained in this Agreement shall be deemed to be the covenants, stipulations, promises, agreements and obligations of City and not of any governing body member, officer, employee or agent of City in the individual capacity of such person.

17. **No Third-Party Beneficiaries.** No rights or privileges of any party hereto shall inure to the benefit of any contractor, subcontractor, material supplier, or any other person or entity, and no such contractor, subcontractor, material supplier, or other person or entity shall be deemed to be a third-party beneficiary of any of the provisions of this Agreement.

18. **Notices.** Any notice under this Agreement shall be in writing and shall be delivered in person, by overnight air courier service, by United States registered or certified mail, postage prepaid, or by facsimile (with an additional copy delivered by one of the foregoing means), and addressed:

(a) if to City, at 715 Mulberry Street, Waterloo, Iowa 50703, fax number 319-291-4571, Attention: Mayor, with copies to the City Attorney and the Community Planning and Development Director.

(b) if to Developer, at 521 Fowler Street, Waterloo, Iowa 50703.

Delivery of notice shall be deemed to occur (i) on the date of delivery when delivered in person, (ii) one (1) business day following deposit for overnight delivery to an overnight air courier service which guarantees next day delivery, (iii) three (3) business days following the date of deposit if mailed by United States registered or certified mail, postage prepaid, or (iv) when transmitted by facsimile so long as the sender obtains written electronic confirmation from the sending facsimile machine that such transmission was successful. A party may change the address for giving notice by any method set forth in this Section.

19. **No Joint Venture.** Nothing in this Agreement shall, or shall be deemed or construed to, create or constitute any joint venture, partnership, agency, employment, or any other relationship between the City and Developer nor to create any liability for one party with respect to the liabilities or obligations of the other party or any other person.

20. **Amendment, Modification, and Waiver.** No amendment, modification, or waiver of any condition, provision, or term of this Agreement shall be valid or of any effect unless made in writing, signed by the party or parties to be bound or by the duly authorized representative of same, and specifying with particularity the extent and nature of the amendment, modification, or waiver. Any waiver by any party of any default by another party shall not affect or impair any rights arising from any subsequent default.

21. **Severability; Reformation.** Each provision, section, sentence, clause, phrase, and word of this Agreement is intended to be severable. If any portion of this Agreement shall be deemed invalid or unenforceable, whether in whole or in part, the offending provision or part thereof shall be deemed severed from this Agreement and the remaining provisions of this Agreement shall not be affected thereby and shall continue in full force and effect. If, for any reason, a court finds that any portion of this Agreement is invalid or unenforceable as written, but that by limiting such provision or portion thereof it would become valid and enforceable, then such provision or portion thereof shall be deemed to be written, and shall be construed and enforced, as so limited.

22. **Captions.** All captions, headings, or titles in the paragraphs or sections of this Agreement are inserted only as a matter of convenience and/or reference, and they shall in no way be construed as limiting, extending, or describing either the scope or intent of this Agreement or of any provisions hereof.

23. **Binding Effect.** This Agreement shall be binding and shall inure to the benefit of the parties and their respective successors, assigns, and legal representatives.

24. **Counterparts.** This Agreement may be executed in one or more counterparts, each of which shall be deemed an original and all of which, taken together, shall constitute one and the same instrument.

25. **Entire Agreement.** This Agreement, together with the exhibits attached hereto, constitutes the entire agreement of the parties and supersedes all prior or contemporaneous negotiations, discussions, understandings, or agreements, whether oral or written, with respect to the subject matter hereof.

26. **Time of Essence.** Time is of the essence of this Agreement.

IN WITNESS WHEREOF, the parties have executed this Development Agreement by their duly authorized representatives as of the date first set forth above.

CITY OF WATERLOO, IOWA

By: _____
Quentin M. Hart, Mayor

Attest: _____
Kelley Felchle, City Clerk

DEVELOPER

Bertha Johnson
Bertha M. Johnson

EXHIBIT "A"

Legal Description of Property

A part of the Southeast Quarter of Section 24, Township 89 North, Range 13 West of the Fifth Principal Meridian, in the City of Waterloo, in Black Hawk County, Iowa, bounded and described as follows: Commencing at the Southwest comer of Lot 11 in Hardy & Virden's Plat, Waterloo, Iowa, (now vacated); running thence East along the South line of said Lot to the Southwesterly line of the right of way of the Illinois Central Rail Road Company; thence Northwesterly along the Southwesterly line of said right of way to the West line of said Lot 11; thence South along the West line of said Lot 11 to the point of beginning.

EXHIBIT "B"

Project Plans and Budget

See attached.

CITY OF WATERLOO

Council Communication

Resolution approving a Professional Services Agreement with AECOM of Waterloo, Iowa, in an amount not to exceed $134,900.00, for SRF coordination and construction related services, in conjunction with the FY 2023 Phase IVA3 CIPP Lining Project, Contract No. 1063, and authorizing the Mayor to execute said document.

City Council Meeting: 4/4/2022
Prepared: 3/13/2022

ATTACHMENTS:

	Description	Type
🗋	AECOM Professional Service Agreement	Backup Material
🗋	Memo to Mayor and Council	Backup Material

SUBJECT:	Resolution approving a Professional Services Agreement with AECOM of Waterloo, Iowa, in an amount not to exceed $134,900.00, for SRF coordination and construction related services, in conjunction with the FY 2023 Phase IVA3 CIPP Lining Project, Contract No. 1063, and authorizing the Mayor to execute said document.
Submitted by:	Submitted By: Matt Hosford, Assistant Director and Collection Systems Superintendent

Expenditure Required/Source of Funds: $134,900.00 SRF/Sewer Funds

AECOM
501 Sycamore Street
Suite 222
Waterloo, Iowa 50703
www.aecom.com

319-232-6531 tel
319-232-0271 fax

CITY OF WATERLOO, IOWA
SANITARY SEWER IMPROVEMENTS
FY 2023 PHASE IVA3 CIPP LINING PROJECT
DESIGN AND CONSTRUCTION-RELATED SERVICES

PROFESSIONAL SERVICE AGREEMENT

This Agreement is made and entered by and between AECOM Technical Services, Inc., 501 Sycamore Street, Suite 222, Waterloo, Iowa, hereinafter referred to as "ATS" and City of Waterloo, 715 Mulberry Street, Waterloo, Iowa, hereinafter referred to as "CLIENT."

IN CONSIDERATION of the covenants hereinafter set forth, the parties hereto mutually agree as follows:

I. SCOPE OF SERVICES

ATS shall perform professional Services (the "Services") in connection with CLIENT's facilities in accordance with the Scope of Services set forth in Exhibit A attached hereto.

II. ATS'S RESPONSIBILITIES

ATS shall, subject to the terms and provisions of this Agreement:

(a) Appoint one or more individuals who shall be authorized to act on behalf of ATS and with whom CLIENT may consult at all reasonable times, and whose instructions, requests, and decisions will be binding upon ATS as to all matters pertaining to this Agreement and the performance of the parties hereunder.

(b) Use all reasonable efforts to complete the Services within the time period mutually agreed upon, except for reasons beyond its control.

(c) Perform the Services in accordance with generally accepted professional engineering standards in existence at the time of performance of the Services. If during the two-year period following the completion of Services, it is shown that there is an error in the Services solely as a result of ATS's failure to meet these standards, ATS shall re-perform such substandard Services as may be necessary to remedy such error at no cost to CLIENT. Since ATS has no control over local conditions, the cost of labor and materials, or over competitive bidding and market conditions, ATS does not guarantee the accuracy of any construction cost estimates as compared to contractor's bids or the actual cost to the CLIENT. ATS makes no other warranties either express or implied and the parties' rights, liabilities, responsibilities and remedies with respect to the quality of Services, including claims alleging negligence, breach of warranty and breach of contract, shall be exclusively those set forth herein.

(d) ATS shall, if requested in writing by CLIENT, for the protection of CLIENT, require from all vendors and subcontractors from which ATS procures equipment, materials or services for the project, guarantees with respect to such equipment, materials and services. All such guarantees shall be made available to CLIENT to the full extent of

the terms thereof. ATS's liability with respect to such equipment, and materials obtained from vendors or services from subcontractors, shall be limited to procuring guarantees from such vendors or subcontractors and rendering all reasonable assistance to CLIENT for the purpose of enforcing the same.

(e) ATS will be providing estimates of costs to the CLIENT covering an extended period of time. ATS does not have control over any such costs, including, but not limited to, costs of labor, material, equipment or services furnished by others or over competitive bidding, marketing or negotiating conditions, or construction contractors' methods of determining their prices. Accordingly, it is acknowledged and understood that any estimates, projections or opinions of probable project costs provided herein by ATS are estimates only, made on the basis of ATS's experience and represent ATS's reasonable judgment as a qualified professional. ATS does not guaranty that proposals, bids or actual project costs will not vary from the opinions of probable costs prepared by ATS, and the CLIENT waives any and all claims that it may have against ATS as a result of any such variance.

III. CLIENT'S RESPONSIBILITIES

CLIENT shall at such times as may be required for the successful and expeditious completion of the Services;

(a) Provide all criteria and information as to CLIENT's requirements; obtain all necessary approvals and permits required from all governmental authorities having jurisdiction over the project; and designate a person with authority to act on CLIENT's behalf on all matters concerning the Services.

(b) Furnish to ATS all existing studies, reports and other available data pertinent to the Services, and obtain additional reports, data and services as may be required for the project. ATS shall be entitled to rely upon all such information, data and the results of such other services in performing its Services hereunder.

IV. INDEMNIFICATION

ATS agrees to indemnify and hold harmless CLIENT from and against any and all suits, actions, damages, loss, liability or costs (including, without limitation, reasonable attorneys' fees directly related thereto) for bodily injury or death of any person or damage to third party property if and to the extent arising from the negligent errors or omissions or willful misconduct of ATS during the performance of the Services hereunder.

V. INSURANCE

Commencing with the performance of the Services, and continuing until the earlier of acceptance of the Services or termination of this Agreement, ATS shall maintain standard insurance policies as follows:

(a) Workers' Compensation and/or all other Social Insurance in accordance with the statutory requirements of the state having jurisdiction over ATS's employees who are engaged in the Services, with Employer's Liability not less than One Hundred Thousand Dollars ($100,000) each accident;

(b) Commercial General Bodily Injury and Property Damage Liability and Automobile liability insurance including owned, non-owned, or hired, each in a combined single limit of One Million Dollars ($1,000,000) each occurrence for bodily injury and property damage liability. This policy includes Contractual Liability coverage. ATS agrees to name CLIENT as Additional Insured on this policy, but only to the extent of ATS's negligence under this Agreement and only to the extent of the insurance limits specified herein.

(c) Professional Liability Insurance with limits of $1,000,000 per claim and in the aggregate covering ATS against all sums which ATS may become legally obligated to pay on account of any professional liability arising out of the performance of this Agreement.

ATS agrees to provide CLIENT with certificates of insurance evidencing the above-described coverage prior to the start of Services hereunder and annually thereafter if required. ATS shall provide prompt notice to the CLIENT in the event of cancellation, material change, or non-renewal per standard ISO Acord Form wording and the policy provisions.

VI. COMPENSATION AND TERMS OF PAYMENT

Compensation for the services shall be on an hourly basis in accordance with the hourly fees and other direct expenses in effect at the time the services are performed. Total compensation is a not-to-exceed fee of One Hundred Thirty-Four Thousand Nine Hundred Dollars ($134,900.00).

ATS may bill the Client monthly for services completed at the time of billing. CLIENT agrees to pay ATS the full amount of such invoice within thirty (30) days after receipt thereof. In the event CLIENT disputes any invoice item, CLIENT shall give ATS written notice of such disputed item within ten (10) days after receipt of invoice and shall pay to ATS the undisputed portion of the invoice according to the provisions hereof. CLIENT agrees to abide by any applicable statutory prompt pay provisions currently in effect.

VII. TERMINATION

CLIENT may, with or without cause, terminate the Services at any time upon fourteen (14) days written notice to ATS. The obligation to provide further Services under this Agreement may be terminated by either party upon fourteen (14) days' written notice in the event of substantial failure by the other party to perform in accordance with the terms hereof through no fault of the terminating party, providing such defaulting party has not cured such failure, or, in the event of a non-monetary default, commenced reasonable actions to cure such failure. In either case, ATS will be paid for all expenses incurred and Services rendered to the date of the termination in accordance with compensation terms of Article VI.

VIII. OWNERSHIP OF DOCUMENTS

(a) Sealed original drawings, specifications, final project specific calculations and other instruments of service which ATS prepares and delivers to CLIENT pursuant to this Agreement shall become the property of CLIENT when ATS has been compensated for Services rendered. CLIENT shall have the right to use such instruments of service solely for the purpose of the construction, operation and maintenance of the Facilities. Any other use or reuse of original or altered files shall be at CLIENT’s sole risk without liability or legal exposure to ATS and CLIENT agrees to release, defend

and hold ATS harmless from and against all claims or suits asserted against ATS in the event such documents are used for a purpose different than originally prepared even though such claims or suits may be based on allegations of negligence by ATS. Nothing contained in this paragraph shall be construed as limiting or depriving ATS of its rights to use its basic knowledge and skills to design or carry out other projects or work for itself or others, whether or not such other projects or work are similar to the work to be performed pursuant to this Agreement.

(b) Any files delivered in electronic medium may not work on systems and software different than those with which they were originally produced and ATS makes no warranty as to the compatibility of these files with any other system or software. Because of the potential degradation of electronic medium over time, in the event of a conflict between the sealed original drawings and the electronic files, the sealed drawings will govern.

IX. MEANS AND METHODS

(a) ATS shall not have control or charge of and shall not be responsible for construction means, methods, techniques, sequences or procedures, or for safety measures and programs including enforcement of Federal and State safety requirements, in connection with construction work performed by CLIENT's construction contractors. Nor shall ATS be responsible for the supervision of CLIENT's construction contractors, subcontractors or of any of their employees, agents and representatives of such contractors; or for inspecting machinery, construction equipment and tools used and employed by contractors and subcontractors on CLIENT's construction projects and shall not have the right to stop or reject work without the thorough evaluation and approval of the CLIENT. In no event shall ATS be liable for the acts or omissions of CLIENT's construction contractors, subcontractors or any persons or entities performing any of the construction work, or for the failure of any of them to carry out construction work under contracts with CLIENT.

(b) In order that ATS may be fully protected against such third-party claims, CLIENT agrees to obtain and maintain for the benefit of ATS the same indemnities and insurance benefits obtained for the protection of the CLIENT from any contractor or subcontractor working on the project and shall obtain from that contractor/subcontractor insurance certificates evidencing ATS as an additional named insured.

X. INDEPENDENT CONTRACTOR

ATS shall be an independent contractor with respect to the Services to be performed hereunder. Neither ATS nor its subcontractors, nor the employees of either, shall be deemed to be the servants, employees, or agents of CLIENT.

XI. PRE-EXISTING CONDITIONS

Anything herein to the contrary notwithstanding, title to, ownership of, legal responsibility and liability for any and all pre-existing contamination shall at all times remain with CLIENT. "Pre-existing contamination" is any hazardous or toxic substance present at the site or sites concerned which was not brought onto such site or sites by ATS. CLIENT agrees to release, defend, indemnify and hold ATS harmless from and against any and all liability which may in

any manner arise in any way directly or indirectly caused by such pre-existing contamination except if such liability arises from ATS's sole negligence or willful misconduct.

CLIENT shall, at CLIENT's sole expense and risk, arrange for handling, storage, transportation, treatment and delivery for disposal of pre-existing contamination. CLIENT shall be solely responsible for obtaining a disposal site for such material. CLIENT shall look to the disposal facility and/or transporter for any responsibility or liability arising from improper disposal or transportation of such waste. ATS shall not have or exert any control over CLIENT in CLIENT's obligations or responsibilities as a generator in the storage, transportation, treatment or disposal of any pre-existing contamination. CLIENT shall complete and execute any governmentally required forms relating to regulated activities including, but not limited to generation, storage, handling, treatment, transportation, or disposal of pre-existing contamination. In the event that ATS executes or completes any governmentally required forms relating to regulated activities including but not limited to storage, generation, treatment, transportation, handling or disposal of hazardous or toxic materials, ATS shall be and be deemed to have acted as CLIENT's agent.

For ATS's services requiring drilling, boring, excavation or soils sampling, CLIENT shall approve selection of the contractors to perform such services, all site locations, and provide ATS with all necessary information regarding the presence of underground hazards, utilities, structures and conditions at the site.

XII. LIMITATION OF LIABILITY

CLIENT agrees that ATS's liability for the act, error or omission in its performance of services under this Agreement shall in no event exceed the amount of the total compensation received by ATS. It is intended by the parties to this Agreement that ATS's services in connection with the project anticipated herein shall not subject ATS's individual employees, officers, or directors to any personal legal exposure for the risks associated with this project.

XIII. DISPUTE RESOLUTION

If a dispute arises out of, or relates to, the breach of this Agreement and if the dispute cannot be settled through negotiation, then ATS and the CLIENT agree to submit the dispute to mediation. In the event ATS or the CLIENT desires to mediate any dispute, that party shall notify the other party in writing of the dispute desired to be mediated. If the parties are unable to resolve their differences within 10 days of the receipt of such notice, such dispute shall be submitted for mediation in accordance with the procedures and rules of the American Arbitration Association (or any successor organization) then in effect. The deadline for submitting the dispute to mediation can be changed if the parties mutually agree in writing to extend the time between receipt of notice and submission to mediation. The expenses of the mediator shall be shared 50 percent by ATS and 50 percent by the CLIENT. This requirement to seek mediation shall be a condition required before filing an action at law or in equity. However, prior to or during the negotiations or the mediation either party may initiate litigation that would otherwise be barred by a statute of limitations, and ATS may pursue any property liens or other rights it may have to obtain security for the payment of its invoices.

XIV. MISCELLANEOUS

(a) This Agreement constitutes the entire agreement between the parties hereto and supersedes any oral or written representations, understandings, proposals, or communications heretofore entered into by or on account of the parties and may not

be changed, modified, or amended except in writing signed by the parties hereto. In the event of any conflict between this contract document and any of the exhibits hereto, the terms and provisions of this contract document shall control. In the event of any conflict among the exhibits, the exhibit of the latest date shall control.

(b) This Agreement shall be governed by the laws of the State of Iowa.

(c) ATS may subcontract any portion of the Services to a subcontractor approved by CLIENT. In no case shall CLIENT's approval of any subcontract relieve ATS of any of its obligations under this Agreement.

(d) In no event shall either party be liable to the other for indirect or consequential damages, including, but not limited to, loss of use, loss of profit or interruption of business, whether arising in contract, tort (including negligence), statute, or strict liability.

(e) In the event CLIENT uses a purchase order form to administer this Agreement, the use of such form shall be for convenience purposes only, and any typed provision in conflict with the terms of this Agreement and all preprinted terms and conditions contained in or on such forms shall be deemed stricken and null and void.

(f) This Agreement gives no rights or benefits to anyone other than CLIENT and ATS and does not create any third-party beneficiaries to the Agreement.

IN WITNESS WHEREOF, the parties hereto have executed this agreement on the day and year written below.

APPROVED FOR CITY OF WATERLOO	**APPROVED FOR AECOM**
By:_____	By: Douglas W. Schindel
Printed Name: Quentin Hart	Printed Name: Douglas W. Schindel, P.E
Title: Mayor	Title: Associate Vice President
Date:_____	Date: March 14, 2022

CITY OF WATERLOO, IOWA
SANITARY SEWER IMPROVEMENTS
FY 2023 PHASE IVA3 CIPP LINING PROJECT
DESIGN AND CONSTRUCTION-RELATED SERVICES

EXHIBIT A

I. Project Description

This project consists of the Design, SRF Coordination, Bidding and Construction-Related Services of CIPP Phase IVA3 in SRF Service Area 19.

II. Scope of Services

The Scope of Services will encompass and include services, materials, equipment, personnel and supplies necessary to provide design and construction-related services for the project defined above. The Scope of Services is further defined by the following tasks:

Design Services

Task 1 - Kickoff Meeting. Conduct a project kickoff meeting with WPCF staff to review the project objectives and goals.

Task 2 - CIPP Design. ATS will use the existing condition assessment information to design the CIPP work in SA 19 south of Rachael Street and Ravenwood Drive. The estimated construction cost for this work is approximately $930,000.00.

Task 3 - Construction Plans and Project Manual. ATS will produce plans and project manual necessary to receive competitive bids to construct the project.

Task 4 - Iowa DNR Wastewater Construction Permit Application. ATS will prepare an Iowa DNR Wastewater Construction Permit Application for the project.

Task 5 - Estimate of Probable Costs. ATS will prepare an estimate of probable costs based on the contract documents.

Task 6 - Distribution of Bid Documents. ATS will use QuestCDN to advertise and post the construction documents for Phase IVA3. ATS will send the advertisement for bids to the contractors that have previously acquired plans for Phases I, II, III, IVA and IVA2.

Task 7 - Respond to Bidders Questions. Respond to questions that bidders may have regarding the project. Prepare addenda as needed for project.

Task 8 - Attend Bid Opening. Attend bid opening, review bids, prepare bid tabulation and make recommendation to the City.

Task 9 - Administration and Meetings. ATS will administer and coordinate project activities and liaise between the WPCF staff, ATS and regulatory agencies. Two meetings are anticipated with the WPCF staff specific to this project.

Task 10 - SRF Coordination. Prepare and Submit Post-Bid and Closeout SRF documents for Phase IVA3.

- Post-Bid Documents including Bid Tabulation, Bid Recommendation, Notice of Award, Contractor SRF Bid Documents, Bonds, Insurance, Construction Contract and Notice to Proceed

- Closeout Documents including Davis-Bacon Compliance Report, American Iron and Steel Self Certification, MBE-WBE Utilization and Certificate of Completion

Construction-Related Services

Task 11 - Construction-Related Services, Phase IVA3. The following tasks will be completed as part of the construction-related services during construction of the project:

- Conduct a preconstruction conference attended by representatives of the Contractor, Client and affected utilities.

- Review shop drawings and other submittals, as required of the Contractor by the contract documents, for conformance with the design concept of the project and compliance with the information given in the contract documents.

- Answer design questions from the Client, Contractor, field staff and appropriate agencies.

- Prepare monthly applications for payment based on information provided by field staff and Contractor and forward to the Client for execution with a recommendation for approval and payment.

- Perform construction site visits by design personnel at appropriate stages of construction to review the quality of the work and to determine whether the work conforms to the contract documents.

- Prepare and assist the Client and Contractor in processing contract change orders.

- Provide periodic field observation during construction to review the work of the Contractor to determine if the work is proceeding and conforming in accordance with the contract documents. Staffing requirements may be adjusted during the project in relation to the level of construction activity.

- Consider and evaluate Contractor's suggestions for modifications and report them with recommendations to the Client.

- Participate in a review of the project with the Client and field staff near completion and prepare a list of items to be completed or corrected.

- Participate in a field review of the completed project with the Client and field staff before a final application for payment is processed for the Contractor.

- Maintain files for correspondence, reports of the job conferences, shop drawings and sample submissions, reproductions of original contract documents including addenda, change orders, field modifications, additional drawings issued subsequent to the execution of the contract, engineering clarifications and interpretations of the contract documents, progress reports and other project-related documents.

- Provide the Client with a copy of record drawings for the project based on the construction records of the field staff and the Contractor showing those changes made during construction considered significant.

- Assist the Client with the final close-out documentation from the Contractor.

CITY OF WATERLOO, IOWA

WASTE MANAGEMENT SERVICES DEPARTMENT

3505 Easton Ave. • Waterloo, IA 50703 • Phone (319) 291-4553

Date: March 14, 2022

To: Waterloo Mayor and City Council

From: Matthew Hosford, P.E., Collection Systems Superintendent

Re: Resolution Approving Professional Services Agreement with AECOM Technical Services, Inc., for Pipelining Phase IVA3 (Contract No. 1063)

Background Discussion

The Cured-in-Place (CIP) Pipelining Project Phase IVA3 is the annual continuation of the City's sanitary sewer lining and manhole rehabilitation program. This project addresses target areas identified as part of the Sanitary Sewer Master Plan which require repair and is a requirement of the consent decree. Specifically portions of Service Area 19 are included. The project includes cleaning, root removal, televising, CIP pipelining, lateral grouting, and manhole rehabilitation. AECOM will prepare the plans, specifications, and engineer's estimate of costs. This project is part of the approved Capital Improvements Program and is funded from the sewer fund through the State Revolving Fund (SRF) program.

Recommended Action

It is recommended that the City Council support the resolution to approve the Professional Services Agreement with AECOM in the amount of $134,900.00

CITY OF WATERLOO

Council Communication

Resolution approving Amendment No. 1 to an Agreement with Stand Associates Inc., of Madison Wisconsin, originally executed April 17, 2019, to amend the Scope of Services and completion date, in conjunction with the Biogas Utilization Modifications Preliminary Design Project, and authorizing the Mayor to execute said document.

City Council Meeting: 4/4/2022
Prepared: 3/17/2022

ATTACHMENTS:

	Description	Type
🗋	Memo to Mayor and Council	Backup Material
🗋	Strand Amendment No. 1	Cover Memo
🗋	Strand Associates Biogas Contract	Backup Material

SUBJECT:	Resolution approving Amendment No. 1 to an Agreement with Stand Associates Inc., of Madison Wisconsin, originally executed April 17, 2019, to amend the Scope of Services and completion date, in conjunction with the Biogas Utilization Modifications Preliminary Design Project, and authorizing the Mayor to execute said document.
Submitted by:	Submitted By: Brian Bowman,Treatment Operations Supervisor
Recommended Action:	Approve Amendment #1 to Strand agreement for Biogas Utilization Modifications Preliminary Design.

CITY OF WATERLOO, IOWA

Waste Management Services

3505 Easton Ave. • Waterloo, IA 50702 • Phone (319) 291-4553 • Fax (319) 291-4523

Mayor
QUENTIN HART

COUNCIL MEMBERS

JOHN CHILES
Ward 1

JONATHAN GRIEDER
Ward 2

NIA WILDER
Ward 3

JEROME AMOS, JR.
Ward 4

VACANT
Ward 5

ROB NICHOLS
At-Large

DAVE BOESEN
At-Large

March 17, 2022

Memo to Waterloo Mayor and Council

RE: Amendment No. 1 to the April 17, 2019 Agreement for General Services for Biogas Utilization Modifications Preliminary Design

Background Discussion:

Amendment No.1 to the General Services, dated April 17, 2019, for the above-referenced project between the City and Strand Associates, Inc. is needed due to a change in the scope of services to be rendered to the City. Due to market conditions, previous endeavors for the City to construct the appropriate infrastructure to capture and condition the biogas into a pipeline quality natural gas were not fiscally feasible. Favorable markets conditions and interest from 3rd parties to partner with the City have led to a renewed interest. In order to proceed, however, additional study and data collection are needed prior to soliciting proposals from potential 3rd parties.

Recommended Action:

It is recommended approval of Amendment No. 1 to the April 17, 2019 Agreement for General Services for Biogas Utilization Modifications Preliminary Design.

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843

March 10, 2022

City of Waterloo
715 Mulberry Street
Waterloo, IA 50703

Attention: Mr. Brian M. Bowman, Treatment Operations Supervisor

Re: Amendment No. 1 to the April 17, 2019, Agreement for General Services
Biogas Utilization Modifications Preliminary Design

This is Amendment No. 1 to the referenced Agreement.

Under **Scope of Services**, REPLACE item No. 3 in its entirety with the following:

"3. Prepare a preliminary engineering report that summarizes the anticipated facilities and projects to incorporate pipeline quality renewable natural gas production at the wastewater treatment plant and at the lagoon, as appropriate. The report will include a summary of available biogas data, preliminary site layout sketches, opinions of project cost, and opinions of potential revenue. Submit the draft report to OWNER for review."

Under **Schedule**, CHANGE August 31, 2019, to "October 31, 2022."

IN WITNESS WHEREOF the parties hereto have made and executed this Amendment.

ENGINEER:	OWNER:
STRAND ASSOCIATES, INC.®	CITY OF WATERLOO
Joseph M. Bunker 2/14/2022	
Joseph M. Bunker Date	Quentin M. Hart Date
Corporate Secretary	Mayor

STRAND ASSOCIATES®

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843

March 10, 2022

City of Waterloo
715 Mulberry Street
Waterloo, IA 50703

Attention: Mr. Brian M. Bowman, Treatment Operations Supervisor

Re: Amendment No. 1 to the April 17, 2019, Agreement for General Services
Biogas Utilization Modifications Preliminary Design

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Under **Schedule**, CHANGE August 31, 2019, to "October 31, 2022."

IN WITNESS WHEREOF the parties hereto have made and executed this Amendment.

ENGINEER:	OWNER:
STRAND ASSOCIATES, INC.®	CITY OF WATERLOO
Joseph M Bunker 3/14/2022	
Joseph M. Bunker Date	Quentin M. Hart Date
Corporate Secretary	Mayor

STRAND ASSOCIATES®
Excellence in Engineering
Since 1946

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608.251.4843
www.strand.com

Transmittal Letter

DATE: 3/15/22 PROJECT NO. 4463.006

COMPANY NAME: Waterloo Waste Management Services
ATTENTION: Brian Bowman
ADDRESS: 3505 Easton Avenue
CITY/STATE/ZIP: Waterloo, IA 50702
RE: RNG Amendment

WE ARE SENDING YOU:

- ☒ Change Order
- ☐ Drawings
- ☐ Samples
- ☐ Specifications
- ☐ Copy of Letter
- ☐ Enclosed
- ☐ Shop Drawings
- ☐ Under Separate Cover
- ☐ Other

Copies	Date	No.	Description
2	3/2022	1	Amend #1 to the original contract

ITEMS TRANSMITTED AS SHOWN:

- ☒ For approval
- ☒ For your use
- ☒ As requested
- ☐ For review and comment
- ☐ Other
- ☐ Approved as submitted
- ☐ Approved as noted
- ☐ Approved as noted–Resubmit
- ☐ Not Approved
- ☐ Resubmit _____ copies for approval
- ☐ Submit _____ copies for distribution
- ☐ Additional Information Required
- ☒ For signature

REMARKS:

Brian - please return one fully executed copy for our files. Thank you!

Signed
Randall A. Wirtz, Ph.D., P.E., ENV SP

Copy to: File

S:\MAD\4400–4499\4463\006\Project Mgmt\Agreements\trans,amend1.031522.docx

STRAND ASSOCIATES®

Strand Associates, Inc.®
910 West Wingra Drive
Madison, WI 53715
(P) 608-251-4843

April 17, 2019

City of Waterloo
715 Mulberry Street
Waterloo, IA 50703

Attention: Mr. Steve Hoambrecker, P.E.

Re: Agreement for General Services
Biogas Utilization Modifications Preliminary Design

This is an Agreement between the City of Waterloo, Iowa, hereinafter referred to as OWNER, and Strand Associates, Inc.®, hereinafter referred to as ENGINEER, to provide engineering services (Services) for the Biogas Utilization Modifications Preliminary Design project. This Agreement shall be in accordance with the following elements.

Scope of Services

ENGINEER will provide the following Services to OWNER.

1. Attend a kickoff meeting with OWNER to discuss the following:
   a. Project scope, budget, and schedule
   b. Previous biogas studies prepared by ENGINEER
   c. Changes in future conditions from previous biogas studies
   d. Changes in biogas market conditions from previous biogas studies
2. Review previous ENGINEER-prepared biogas studies and update technological evaluations, opinions of probable capital and operations and maintenance costs for lagoon and wastewater treatment facility biogas utilization upgrades, and other applicable items.
3. Prepare approximately 10 to 15 percent design documents of potential upgrades to condition biogas to pipeline quality natural gas, including preliminary site drawings, equipment proposals, and opinions of probable construction cost in spreadsheet format. Submit draft documents for OWNER for review.
4. Attend one meeting with OWNER to review the draft documents.
5. Attend one City Council meeting to present the draft documents.

Service Elements Not Included

The following services are not included in this Agreement. If such services are required, they will be provided as noted.

1. Additional Site Visits and/or Meetings: Additional OWNER-required site visits or meetings will be provided through an amendment to this Agreement or through a separate agreement with OWNER.

2. Bidding- and Construction-Related Services: Bidding- and construction-related services for the project will require a separate agreement with OWNER.

3. Drawings and Specifications: Final design services including drawings and specifications, if provided by ENGINEER, will be provided through an amendment to this Agreement or through a separate agreement with OWNER.

4. Geotechnical Engineering: Geotechnical engineering information will be required and provided through OWNER and OWNER's geotechnical consultant. ENGINEER will assist OWNER with defining initial scope of geotechnical information that is required to allow OWNER to procure geotechnical engineering services.

5. Preparation for and/or Appearance in Litigation on Behalf of OWNER: This type of service by ENGINEER will be provided through a separate agreement with OWNER.

6. Revising Designs, Drawings, Specifications, and Documents: Any services required after these items have been previously approved by state or federal regulatory agencies, because of a change in project scope or where such revisions are necessary to comply with changed state and federal regulations that are put in force after Services have been partially completed, will be provided through an amendment to this Agreement.

7. Services Related to Buried Wastes and Contamination: Should buried solid, liquid, or potentially hazardous wastes or subsurface or soil contamination be uncovered at the site, follow-up investigations may be required to identify the nature and extent of such wastes or subsurface soil or groundwater contamination and to determine appropriate methods for managing of such wastes or contamination and for follow-up monitoring. Investigation, design, or construction-related services related to buried solid, liquid, or potentially hazardous wastes or soil or groundwater contamination will be provided through a separate agreement with OWNER.

Compensation

OWNER shall compensate ENGINEER for Services a lump sum of $80,000.

Only sales taxes or other taxes on Services that are in effect at the time this Agreement is executed are included in the Compensation. If the tax laws are subsequently changed by legislation during the life of this Agreement, this Agreement will be adjusted to reflect the net change.

The lump sum for the Services is based on wage scale/hourly billing rates, adjusted annually on July 1, that anticipates the Services will be completed as indicated. Should the completion time be extended, it may be cause for an adjustment in the lump sum that reflects any wage scale adjustments made.

The lump sum will not be exceeded without prior notice to and agreement by OWNER but may be adjusted for time delays, time extensions, amendments, or changes in the **Scope of Services**. Any adjustments will be negotiated based on ENGINEER's increase or decrease in costs caused by delays, extensions, amendments, or changes.

Schedule

Services will begin upon execution of this Agreement, which is anticipated the week of April 22, 2019. Services are scheduled for completion on August 31, 2019.

Standard of Care

The Standard of Care for all Services performed or furnished by ENGINEER under this Agreement will be the care and skill ordinarily used by members of ENGINEER's profession practicing under similar circumstances at the same time and in the same locality. ENGINEER makes no warranties, express or implied, under this Agreement or otherwise, in connection with ENGINEER's Services.

OWNER's Responsibilities

1. Assist ENGINEER by placing at ENGINEER's disposal all available information pertinent to this project including previous reports, previous drawings and specifications, and any other data relative to the scope of this project.

2. Furnish to ENGINEER, as required by ENGINEER for performance of Services as part of this Agreement, data prepared by or services of others obtained or prepared by OWNER relative to the scope of this project, such as soil borings, probings and subsurface explorations, and laboratory tests and inspections of samples, all of which ENGINEER may rely upon in performing Services under this Agreement.

3. Provide access to the site as required for ENGINEER to perform Services under this Agreement.

4. Guarantee access to and make all provisions for ENGINEER to enter upon public and private lands as required for ENGINEER to perform Services under this Agreement.

5. Examine all reports, sketches, estimates, special provisions, drawings, and other documents presented by ENGINEER and render, in writing, decisions pertaining thereto within a reasonable time so as not to delay the performance of ENGINEER.

6. Provide all legal services as may be required for the development of this project.

7. Retain the services of a soils consultant to provide any necessary geotechnical evaluation and recommendations.

8. Pay all permit and plan review fees payable to regulatory agencies.

Opinion of Probable Cost

Any opinions of probable cost prepared by ENGINEER are supplied for general guidance of OWNER only. ENGINEER has no control over competitive bidding or market conditions and cannot guarantee the accuracy of such opinions as compared to contract bids or actual costs to OWNER.

Changes

1. OWNER may make changes within the general scope of this Agreement in the Services to be performed. If such changes cause an increase or decrease in ENGINEER's cost or time required for performance of any Services under this Agreement, an equitable adjustment will be made and this Agreement will be modified in writing accordingly.

2. No services for which additional compensation will be charged by ENGINEER will be furnished without the written authorization of OWNER. The fee established herein will not be exceeded without agreement by OWNER but may be adjusted for time delays, time extensions, amendments, or changes in the **Scope of Services**.

3. If there is a modification of Iowa Department of Natural Resources requirements relating to the Services to be performed under this Agreement subsequent to the date of execution of this Agreement, the increased or decreased cost of performance of the Services provided for in this Agreement will be reflected in an appropriate modification of this Agreement.

Extension of Services

This Agreement may be extended for additional Services upon OWNER's authorization. Extension of Services will be provided for a lump sum or an hourly rate plus expenses.

Payment

OWNER shall make monthly payments to ENGINEER for Services performed in the preceding month based upon monthly invoices. Nonpayment 30 days after the date of receipt of invoice may, at ENGINEER's option, result in assessment of a 1 percent per month carrying charge on the unpaid balance.

Nonpayment 45 days after the date of receipt of invoice may, at ENGINEER's option, result in suspension of Services upon five calendar days' notice to OWNER. ENGINEER will have no liability to OWNER, and OWNER agrees to make no claim for any delay or damage as a result of such suspension caused by any breach of this Agreement by OWNER. Upon receipt of payment in full of all outstanding sums due from OWNER, or curing of such other breach which caused ENGINEER to suspend Services, ENGINEER will resume Services and there will be an equitable adjustment to the remaining project schedule and compensation as a result of the suspension.

Data Provided by Others

ENGINEER is not responsible for the quality or accuracy of data nor for the methods used in the acquisition or development of any such data where such data is provided by or through OWNER, contractor, or others to ENGINEER and where ENGINEER's Services are to be based upon such data. Such data includes, but is not limited to, soil borings, groundwater data, chemical analyses, geotechnical testing, reports, calculations, designs, drawings, specifications, record drawings, contractor's marked-up drawings, and topographical surveys.

Termination

This Agreement may be terminated with cause in whole or in part in writing by either party subject to a two-week notice and the right of the party being terminated to meet and discuss the termination before the termination takes place. ENGINEER will be paid for all completed or obligated Services up to the date of termination.

Third-Party Beneficiaries

Nothing contained in this Agreement creates a contractual relationship with or a cause of action in favor of a third party against either OWNER or ENGINEER. ENGINEER's Services under this Agreement are being performed solely for OWNER's benefit, and no other party or entity shall have any claim against ENGINEER because of this Agreement or the performance or nonperformance of Services hereunder. OWNER and ENGINEER agree to require a similar provision in all contracts with contractors, subcontractors, subconsultants, vendors, and other entities involved in this project to carry out the intent of this provision.

Dispute Resolution

Except as may be otherwise provided in this Agreement, all claims, counterclaims, disputes, and other matters in question between OWNER and ENGINEER arising out of or relating to this Agreement or the breach thereof will be decided first by mediation, if the parties mutually agree, or with a bench trial in a court of competent jurisdiction within the State of Iowa.

Terms and Conditions

The terms and conditions of this Agreement will apply to the Services defined in the **Scope of Services**. OWNER-supplied purchase order is for processing payment only; terms and conditions on the purchase order shall not apply to these Services.

IN WITNESS WHEREOF the parties hereto have made and executed this Agreement.

ENGINEER:		OWNER:	
STRAND ASSOCIATES, INC.®		CITY OF WATERLOO	
Joseph M. Bunker 4-17-19		Quentin M. Hart 5/13/19	
Joseph M. Bunker Corporate Secretary	Date	Quentin M. Hart Mayor	Date

CITY OF WATERLOO

Council Communication

Resolution approving Amendment No. 1 to a Professional Services Agreement with Clapsaddle-Garber Associates, Inc., of Cedar Falls, Iowa, originally approved January 19, 2021, in an amount not to exceed $54,000.00, for construction related services, in conjunction with the FY 2021 Leversee Road Lift Station Project, Contract No. 983, and authorizing the Mayor to execute said document.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type
Cont 983_CGA_PSA	Backup Material

SUBJECT:	Resolution approving Amendment No. 1 to a Professional Services Agreement with Clapsaddle-Garber Associates, Inc., of Cedar Falls, Iowa, originally approved January 19, 2021, in an amount not to exceed $54,000.00, for construction related services, in conjunction with the FY 2021 Leversee Road Lift Station Project, Contract No. 983, and authorizing the Mayor to execute said document.
Submitted by:	Submitted By: Matt Schindel, Associate Engineer
Recommended Action:	Approve Supplemental Agreement
Summary Statement:	This supplemental agreement is to provide additional construction related services in order to complete the construction of the lift station.
Implementation, Accountability, and Communication:	
Expenditure Required/Source of Funds:	The cost for this supplemental agreement will come from Liquidated Damages charged to the contractor for being beyond the completion date for the project.

Date: January 5, 2021
Client: City of Waterloo
715 Mulberry Street
Waterloo, IA 50703

CGA
ENGINEERS • LAND SURVEYORS

Construction Phase Services Proposal
for Waterloo Airport Industrial Park
FY 2020 Leversee Road Lift Station City Contract No 983
Waterloo, Iowa

Dear Mr. Knutson:

Thank you for your continued consideration of CGA for your professional engineering and surveying needs. The following proposal is for Construction Related Services for the FY 2020 Leversee Road Lift Station City Contract No 983 project:

Scope of Services

Construction Phase Services

CGA shall provide construction administration, surveying, observation and testing services for the construction phase of the project. The fee for Construction Phase Services is developed in part on the anticipated duration of the construction and approximately 15 hours per week on average of construction observation by an engineering technician and approximately 15 hours per week construction administration, observation, site visits, meetings and shop drawing reviews by an engineer, as well as approximations for the staking and testing services specific to the project.

This portion of the services includes services during construction and are further defined to include the following tasks:

A. Preconstruction Conference Preparation and Attendance
B. Submittals Review
C. Contractor Review
D. Record Keeping
E. Trench/Backfill Compaction Testing
F. Collecting As-Constructed Utility Information
G. On-site Construction Observation by a Field Representative (Note: The field representative is not authorized to issue instructions contrary to the plans and specifications, or to act as foreman for the project contractor, however, shall have the authority to reject work or materials until any questions at issue can be referred to and be decided by representatives of the City.)
H. SWPPP Inspections
I. Construction Survey
J. Preparation and Recommendation of Monthly Pay Estimates
K. Preparation of Change Orders, as necessary
L. Provide periodic updates to City of Waterloo
M. Meetings
    i. Meetings, both on-site and remote as needed, by the primary Engineer of Record.

ii. Fourteen (14) on-site trips by the Mechanical/Electrical Engineer of Record shall be included in this proposal for the following:
    1. Pre-construction meeting
    2. Project kick-off meeting with Automatic Systems Company (ASC), the contractor, and the City to review the control system implementation plan, schedule and benchmarks.
    3. Building site layout validation review
    4. Underground conduit installation inspection
    5. Generator installation, startup and commissioning
    6. Generator load transfer and final operation testing
    7. Interior building electrical systems installation layout review
    8. Pump control system installation including floats, level controls, flow meter, cabling, etc.
    9. Pump control system operational testing
    10. SCADA system: review of latest pump station and plant control with ASC and the City; observation of initial system installation; and review of final system installation
    11. Initial system inspection of completed project (create "punch list")
    12. Final system inspection and approvals by the City.

iii. Additional on-site meetings by the Mechanical/Electrical Engineer of Record shall be considered Additional Services.

N. Perform Final Walk Through of Construction

O. Project Close-Out

P. Certification of Project Completion. Note: This certification will be prepared based on our observance of construction and, to the best of our abilities, determine the Contractor's compliance with the Contract Documents and deem unacceptable such work and material which do not comply with the specifications and plans. This clause shall not be construed to mean that the Engineer is guaranteeing the work of the Contractor.

Q. Preparation of Digital and Paper As-Constructed Drawings.

Fee

The fee for the Scope of Services described above shall be as follows:

Task	Fee	Type
Task 1 – Construction Phase Services for FY 2020 Leversee Road Lift Station City Contract No 983	$108,000	Not to Exceed

Not to Exceed: The fee presented is the maximum amount to be invoiced for this phase. The task will be invoiced on a time and expense basis, per the hourly rate schedule and fees current at the time the service is performed.

Schedule

The schedule for the completion of the tasks presented shall be as follows:

Tasks 1 – Construction Phase Services: To be performed during construction

Approximate construction length to be used as a basis of this agreement is approximately 27 Weeks, from anticipated start date of 12/21/2020 to the scheduled completion date of 7/1/2021. Due to winter work conditions, CGA does not expect the contractor to be working full time throughout this period, but has included it in the fee budget as a best approximation.

Please note that unless included in the Scope of Services any other items that may be needed for the completion of this project are not included.

Standard Terms and Conditions

PARTIES
"ENGINEER" shall mean Clapsaddle-Garber Associates, Inc. "CLIENT" shall mean the person or entity executing this Agreement with "ENGINEER."

STANDARD OF CARE
Services provided by ENGINEER under this Agreement will be performed in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances on projects of similar size, complexity, and geographic location as that of the Project.
ENGINEER PROVIDES NO WARRANTIES OF ANY KIND, WHETHER EXPRESS OR IMPLIED, WITH RESPECT TO ITS SERVICES.

RIGHT OF ENTRY
The CLIENT shall provide for complete and continuous access to the Project site in order for ENGINEER to timely perform its services and shall provide for entry for the employees, agents and subcontractors of ENGINEER and for all necessary equipment. While ENGINEER shall take reasonable precautions to minimize any damage to property, it is understood by the CLIENT that in the normal course of the project some damages may occur, the cost of correction of which is not a part of this Agreement.

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

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

INFORMATION PROVIDED BY OTHERS
ENGINEER shall indicate to the CLIENT the information needed for rendering of services hereunder. The CLIENT shall provide to ENGINEER such information, including electronic media, as is available to the CLIENT and the CLIENT's consultants and contractors. CLIENT hereby warrants the accuracy and completeness of the information provided by CLIENT to ENGINEER, and ENGINEER shall be entitled to rely upon the accuracy and completeness thereof. The CLIENT recognizes that it is difficult for ENGINEER to assure the accuracy, completeness and sufficiency of such CLIENT-furnished information, either because it is provided by others, or because of errors or omissions which may have occurred in assembling the information the CLIENT is providing. Accordingly, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold ENGINEER Group harmless from and against any and all claims, liabilities, losses, costs and expenses (including, without limitation, reasonable attorneys' fees, experts' fees and any other legal costs), or any other costs, expenses or damages of any nature whatsoever (including, without limitation, damages to property, injuries or death to persons, fines, penalties) arising or allegedly arising from errors, omissions or inaccuracies in documents or other information provided by the CLIENT.

UNDERGROUND UTILITIES
Information for location of underground utilities may come from the CLIENT, third parties, and/or research performed by ENGINEER or its subcontractors. ENGINEER will use the standard of care defined in this Agreement in providing this service. The information that ENGINEER must rely on from various utilities and other records may be inaccurate or incomplete. Therefore, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless ENGINEER Group for any and all claims, liabilities, losses, costs and expenses (including,

without limitation, reasonable attorneys' fees, experts' fees and any other legal costs), or any other costs, expense or damages of any nature whatsoever arising out of the location of underground utilities provided or any information related to underground utilities provided to or by ENGINEER under this Agreement.

CONTRACTOR MATTERS

CLIENT agrees that ENGINEER shall not be responsible for the acts or omissions of the contractor or contractors, and their respective affiliated companies, officers, directors, equityholders, employees, agents, subcontractors, suppliers, or other persons or entities responsible for performing work on the Project (collectively, the "Contractor Group") that is not in conformance with the construction Contract Documents, if any, prepared by ENGINEER under this Agreement. ENGINEER shall not have responsibility for means, methods, techniques, sequences, and progress of construction of the Contractor Group. In addition, CLIENT agrees that ENGINEER is not responsible for safety at the project site and that safety during construction is for the CLIENT to address in the contract between the CLIENT and contractor.

The ENGINEER shall not supervise, direct or have control over the Contractor's work, not have any responsibility for the Contractor's safety precautions or programs in connection with the Work. These rights and responsibilities are solely those of the Contractor in accordance with the Contract Documents. The ENGINEER shall not be responsible for any acts or omissions of the Contractor, subcontractor, any entity performing any portions of the Work, or any agents or employees of any of them. The ENGINEER does not guarantee the performance of the Contractor and shall not be responsible for the Contractor's failure to perform its Work in accordance with the Contract Documents or any applicable laws, codes, rules or regulations.

JOBSITE SAFETY

Neither the professional activities of the ENGINEER/Surveyor, nor the presence of the ENGINEER's/Surveyor's employees and subconsultants at a construction site, shall relieve the General Contractor and any other entity of their obligations, duties and responsibilities, including, but not limited to, construction means, methods, sequences, techniques, or procedures necessary for performing, superintending, or coordinating all portions of the work of construction in accordance with the *Contract Documents* and any health or safety precautions required by any regulatory agencies. The ENGINEER's/Surveyor's personnel have no authority to exercise any control over any construction contractor or other entity or their employees in connection with their work or any health or safety precautions. The Owner agrees that the General Contractor is solely responsible for jobsite safety.

SHOP DRAWING REVIEW

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

OPINIONS OF PROBABLE COST

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

CONSTRUCTION OBSERVATION

If, as part of this Agreement ENGINEER is providing construction observation services, ENGINEER shall visit the project at appropriate intervals during construction to become generally familiar with the progress and quality of the contractors' work and to determine if the work is proceeding in general accordance with the Contract Documents. Unless otherwise specified in the Agreement, the CLIENT has not retained ENGINEER to make detailed inspections or to provide exhaustive or continuous project review and observation services. ENGINEER does not guarantee the performance of, and CLIENT hereby agrees that ENGINEER shall have no responsibility for, the acts or omissions of the Contractor Group or any other person or entity furnishing materials or performing any work on the Project (other than ENGINEER and its subconsultants). ENGINEER shall advise the CLIENT if ENGINEER observes that the contractor is not performing in general conformance of Contract Documents. CLIENT shall determine if work of contractor should be stopped to resolve any problems.
If the Owner desires more extensive project observation or fulltime project representation, the Owner shall request that such services be provided by the ENGINEER as Additional Services in accordance with the terms of this Agreement.

OTHER SERVICES

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

OWNERSHIP & REUSE OF INSTRUMENTS OF SERVICE

All drawings, reports, plans, specifications, field data and notes and other documents, including all documents on electronic media, prepared by ENGINEER as instruments of service (the "ENGINEER Deliverables") shall remain the property of ENGINEER and ENGINEER shall retain title in the ENGINEER Deliverables. ENGINEER grants to CLIENT a limited non-exclusive license to use the ENGINEER Deliverables for the construction and operation of the Project (the "Specified Purpose"). All other uses of the ENGINEER Deliverables by CLIENT Group are prohibited, including, without limitation, reuse of the ENGINEER Deliverables, use of the ENGINEER Deliverables for the expansion or modification of the Project, or for use on other projects. Except in connection with a Specified Purpose and then only to those persons or entities necessary, CLIENT shall not disclose, market or distribute ENGINEER
Deliverables to third parties. The CLIENT agrees, to the fullest extent permitted by law, to defend, indemnify and hold ENGINEER Group harmless from any and all claims, liabilities, losses, costs and expenses (including, without limitation, reasonable attorneys' fees, experts' fees and any other legal costs), or any other costs, expenses or damages of any nature whatsoever arising out of, resulting from or in any way related to the use by CLIENT or any other person or entity of any ENGINEER Deliverable for any purpose other than the Specified Purpose.

CERTIFICATE OF MERIT
The Owner shall make no claim (whether directly, in the form of a third-party claim, or for indemnity) against the ENGINEER unless the Owner shall have first provided the ENGINEER with a written certification executed by an independent ENGINEER/Surveyor licensed in Iowa to practice in the same discipline as the ENGINEER/Surveyor specifying those acts or omissions which the certifier contends constitutes a violation of the standard of care expected of an ENGINEER/Surveyor performing professional services under similar circumstances and upon which the claim will be premised. Such certification shall be provided to the
ENGINEER/Surveyor thirty (30) days prior to the presentation of, and shall be a precondition to any such claim or the institution of, any arbitration or judicial proceeding.

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

EXCUSABLE EVENTS
ENGINEER shall not be responsible for any event or circumstance that is beyond the reasonable control of ENGINEER that has a demonstrable and adverse effect on ENGINEER's ability to perform its obligations under this Agreement or ENGINEER's cost and expense of performing its obligations under this Agreement (an "Excusable Event"). When an Excusable Event occurs, the CLIENT agrees Engineer is not responsible for damages, nor shall ENGINEER be deemed to be in default of this Agreement, and ENGINEER shall be entitled to a change order to equitably adjust for ENGINEER's increased time and/or cost to perform its services due to the Excusable Event.

LIMITATION OF LIABILITY; WAIVER OF CONSEQUENTIAL DAMAGES
In recognition of the relative risks and benefits of the Project to both CLIENT and ENGINEER, the risks have been allocated such that CLIENT agrees, to the fullest extent of the law, to limit the liability of Engineer and its officers, directors, equityholders, employees, agents, subconsultants, and affiliated companies (collectively, the "ENGINEER Group") to the CLIENT and any person or entity claiming by or through the CLIENT, for any and all claims, damages, liabilities, losses, costs and expenses (including, without limitation, reasonable attorneys' fees, experts' fees and any other legal costs), or any other cost, expense or damage of any nature whatsoever resulting in any way related to the Project or Agreement from any cause or causes to an amount that shall not exceed the compensation received by ENGINEER under the agreement or fifty thousand dollars ($50,000), whichever is greater. The parties intend that this limitation of liability apply to any and all liability or cause of action, claim, theory of recovery, or remedy however alleged or arising, including negligence for professional acts, errors or omissions, strict liability, breach of contract, expressed or implied warranty, contribution, expressed indemnity, implied contractual indemnity, equitable indemnity, tort and all other claims. Except for the limitation of liability above, the CLIENT waives any claim or cause of action against the ENGINEER Group arising from or in connection with the performance of services for the Project or this Agreement.

The ENGINEER Group shall not be liable to the CLIENT for consequential, special, exemplary, punitive, indirect or incidental losses or damages, including loss of use, loss of product, cost of capital, loss of goodwill, lost revenues or loss of profit, interruption of business, down time costs, loss of data, cost of cover, or governmental penalties or fines and CLIENT hereby releases the ENGINEER Group from any such liability.

INDEMNIFICATION
Subject to the limitation of liability above, ENGINEER agrees to the fullest extent permitted by law, to indemnify and hold harmless the CLIENT against all claims, damages, liabilities, losses or costs, including reasonable attorneys' fees and defense costs, or costs of any nature whatsoever to the extent caused by ENGINEER's negligent performance of service under this Agreement and that of its officers, directors, equityholders, and employees.

The CLIENT agrees to the fullest extent permitted by law, to indemnify and hold harmless ENGINEER Group against all claims, damages, liabilities, losses, costs and expenses (including, without limitation, reasonable attorneys' fees, experts' fees and any other legal costs), or any other cost, expense or damage of any nature whatsoever to the extent caused by the acts or omissions of CLIENT and its affiliated companies, officers, directors, equityholders, employees, agents, contractors, subcontractors, engineers, designers, and consultants (other than ENGINEER) (collectively, the "CLIENT Group") in connection with this Project.

ASSIGNMENT
Neither party to this Agreement shall transfer, sublet or assign any rights or delegate any duties under or interest in this Agreement (including but not limited to monies that are due or monies that may be due) without the prior written consent of the other party. Any such assignment or delegation not in accordance with the terms of this Agreement shall be null and void.

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

GOVERNING LAW; JURISDICTION AND VENUE
This Agreement and all matters arising under or in connection with this Agreement shall be governed by, construed and interpreted pursuant to the laws in the state of the locale of ENGINEER's address written in this Agreement without regard to conflicts of law principles. In any suit relating to this Agreement, CLIENT and EJNGINEER unconditionally and voluntarily consent to be subject to the exclusive jurisdiction of the state or federal courts sitting in Iowa and hereby waive any objections to venue lying therein. Each of the parties hereby consents to service of process anywhere in the world.

EQUAL EMPLOYMENT OPPORTUNITY
It is the policy of ENGINEER to provide equal employment opportunities for all. ENGINEER will not discriminate against any employee or applicant because of race, color, religion, sex, marital status, national origin, age, ancestry, veteran status, physical or mental handicap, unless related to performance of the job with or without accommodation.

COMPLETE AGREEMENT
This Agreement constitutes the entire and integrated agreement between the CLIENT and ENGINEER and supersedes all prior or contemporaneous negotiations, representations and agreements, whether oral or written. If the CLIENT issues a Purchase Order of which this Agreement becomes a part, the terms of this Agreement shall take precedence in the event of a conflict of terms. Any amendments, changes or alterations to this Agreement shall only be binding if reduced to writing and signed by both parties.

SIGNATURES
This Agreement may be executed in several counterparts, each of which when executed shall be deemed to be an original, but all together shall constitute but one and the same agreement. Original, facsimile, or electronic signatures by the parties are deemed acceptable for binding the parties to the Agreement.

NOTICES
All formal notices requests, demands, and other communications required under this Agreement shall be in writing and shall be hand delivered to the party or mailed by overnight registered or certified mail, postage prepaid, return receipt requested, to the address of the respective party set forth in this Agreement and to the attention of the respective person signing this Agreement on behalf of the party. The date of hand delivery or the date of mailing in accordance with the foregoing sentence shall be deemed to be the date of delivery of any such notice.

Professional Services Agreement

If you are in agreement with the proposal presented, please authorize the execution of this proposal as the Professional Services Agreement in the indicated position below. Please retain one copy for your files and return the other to this office. Electronic submittals are also acceptable. Please let me know if you have any questions.

Please contact me at 641-752-6701, or adaters@cgaconsultants.com if you have any questions.

Sincerely,

CLAPSADDLE-GARBER ASSOCIATES, INC.



Adam Daters, PE
Senior Project Manager



Matt Garber, PE/PLS
President/CEO

Authorized By:_____ **Date:**_____

Title: _____

CITY OF WATERLOO

Council Communication

Resolution approving an Easement with MidAmerican Energy in conjunction with the construction of a roundabout at the intersection of East Shaulis Road and Hess Road and authorizing the Mayor and City Clerk to execute the same.

City Council Meeting: 4/4/2022
Prepared: 3/24/2022

ATTACHMENTS:

	Description	Type
	MidAmerican golf course Easement	Cover Memo

SUBJECT:	Resolution approving an Easement with MidAmerican Energy in conjunction with the construction of a roundabout at the intersection of East Shaulis Road and Hess Road and authorizing the Mayor and City Clerk to execute the same.
Submitted by:	Submitted By: Martin Petersen, City Attorney

Prepared by and return to: Tyler Gartenberg 515-281-2334
MIDAMERICAN ENERGY ATTN: RIGHT-OF-WAY SERVICES PO BOX 657 DES MOINES, IA 50306-0657

MIDAMERICAN ENERGY COMPANY
UNDERGROUND ELECTRIC EASEMENT

		State of	Iowa	
Folder No.	108345-22	County of	Black Hawk	
Work Req. No.	DR2927811X	Section	14	
Project No.	D5A4X	Township	88	North
		Range	13	West of the 5th P.M.

1. For and in consideration of the sum of One and no/100---Dollar ($1.00), and other valuable consideration, in hand paid by MIDAMERICAN ENERGY COMPANY, an Iowa corporation, receipt of which is hereby acknowledged, the undersigned owner(s) **City of Waterloo, as successor to the Waterloo Board of Park Commissioners,** its successors and assigns ("Grantor"), does hereby grant to MIDAMERICAN ENERGY COMPANY, its successors and assigns ("Grantee"), a perpetual, non-exclusive easement to construct, reconstruct, operate, maintain, replace or remove underground conduits, wires and cables for the transmission and distribution of electric energy and for communication and electrical controls, including other reasonably necessary equipment incident thereto (collectively "Facilities") under and on the surface of the ground, through and across certain property described below, together with the right of ingress and egress to and from the same, and all the rights and privileges incident and necessary to the enjoyment of this easement ("Easement Area").

DESCRIPTION OF PROPERTY CONTAINING EASEMENT AREA:

The Northeast Quarter of Section No. Fourteen (14), Township No. Eighty-eight (88) North, Range No. Thirteen (13) West of the Fifth (5th) Principal Meridian in Black Hawk County, Iowa, subject to legal highways and excepting the following described premises:

Commencing at a point on the Easterly line of said Section Six Hundred Forty-five (645) feet South of the Northeasterly corner thereof; thence South along said East line a distance of Six Hundred Seventy-five (675) feet; thence Westerly parallel to the North line of said Section a distance of Seven Hundred Seventy-four and Four-tenths feet (774.4); thence North parallel to the said East line a distance of Six Hundred Seventy-five (675) feet; thence Easterly parallel to the Northerly line of said Section a distance of Seven Hundred Seventy-four and Four-tenths (774.4) feet to the point of beginning.

EASEMENT AREA:

An underground electric easement described as follows:

Beginning at the northeast corner of the above described property, thence west along said north property line a distance of one thousand (1,000) feet, thence due south ten (10) feet, thence east parallel to the north property line a distance of one thousand (1,000) feet, thence north along the

east property line ten (10) feet to the point of beginning.

2. Additionally, Grantee shall have the right to remove from the Easement Area described above, any obstructions, including but not limited to, trees, plants, undergrowth, buildings, fences and structures that interfere with the proper operation and maintenance of said Facilities and equipment.

3. Grantor agrees that it will not construct or place any permanent or temporary buildings, structures, fences, trees, plants or other objects on the Easement Area described above or make any changes in ground elevation without written permission from Grantee indicating that said construction or ground elevation changes will not result in inadequate or excessive ground cover, or otherwise interfere with the Grantee's rights to operate and maintain its Facilities.

4. In consideration of such grant, Grantee agrees that it will repair or pay for any damage which may be caused to crops, fences, or other property, real or personal of the Grantor by the construction, reconstruction, maintenance, operation, replacement or removal of the Facilities (except for damage to property placed subsequent to the granting of this easement) that Grantee determines interferes with the operation and maintenance of the Facilities and associated equipment. The cutting, recutting, trimming and removal of trees, branches, saplings, brush or other vegetation on or adjacent to the Easement Area is expected and not considered damage to the Grantor.

5. Additionally, when Grantor provides or installs duct/conduit for said Facilities, this grant shall cover and include all Facilities installed as a part of the Easement Area.

6. Grantor certifies that it is not acting, directly or indirectly, for or on behalf of any person, group, entity or nation named by any Executive Order or the United States Treasury Department as a terrorist, "Specially Designated National and Blocked Person" or any other banned or blocked person, entity, nation or transaction pursuant to any law, order, rule or regulation that is enforced or administered by the Office of Foreign Assets Control; and are not engaged in this transaction, directly or indirectly, on behalf of, any such person, group, entity or nation. Grantor hereby agrees to defend, indemnify and hold harmless the Grantee from and against any and all claims, damages, losses, risks, liabilities and expenses (including attorney's fees and costs) arising from or related to any breach of the foregoing certification.

7. Each of the provisions of this easement shall be enforceable independently of any other provision of this easement and independent of any other claim or cause of action. In the event of any matter of dispute arising out of or related to this easement, it is agreed between the parties that the law of the jurisdiction and location where this easement is recorded (including statute of limitation provisions) will govern the interpretation, validity and effect of this easement without regard to the place of execution or place of performance thereof, or any conflicts of law provisions. TO THE FULLEST EXTENT PERMITTED BY LAW, EACH OF THE PARTIES HERETO WAIVES ANY RIGHT IT MAY HAVE TO A TRIAL BY JURY IN RESPECT OF LITIGATION DIRECTLY OR INDIRECTLY ARISING OUT OF, UNDER OR IN CONNECTION WITH THIS EASEMENT. EACH PARTY FURTHER WAIVES ANY RIGHT TO CONSOLIDATE ANY ACTION IN WHICH A JURY TRIAL HAS BEEN WAIVED WITH ANY OTHER ACTION IN WHICH A JURY TRIAL CANNOT BE OR HAS NOT BEEN WAIVED.

8. Grantor hereby relinquishes all rights of dower, homestead and distributive share in and to the property and waives all rights of exemption as to any of the property. Grantor understands that homestead property is in many cases protected from the claims of creditors and exempt from judicial sale; and that by signing this easement, voluntarily gives up any right to this protection for this property with respect to claims based upon this easement.

9. Grantor warrants to Grantee that Grantor holds title to the Easement Area in fee simple and Grantor has good and lawful authority to grant the rights provided in this easement.

Dated this ____ day of _____, 20__

City of Waterloo, as successor to the Waterloo Board of Park Commissioners

By:_____

Its:_____

Print:_____

ACKNOWLEDGMENT

STATE OF _____)
) ss
COUNTY OF _____)

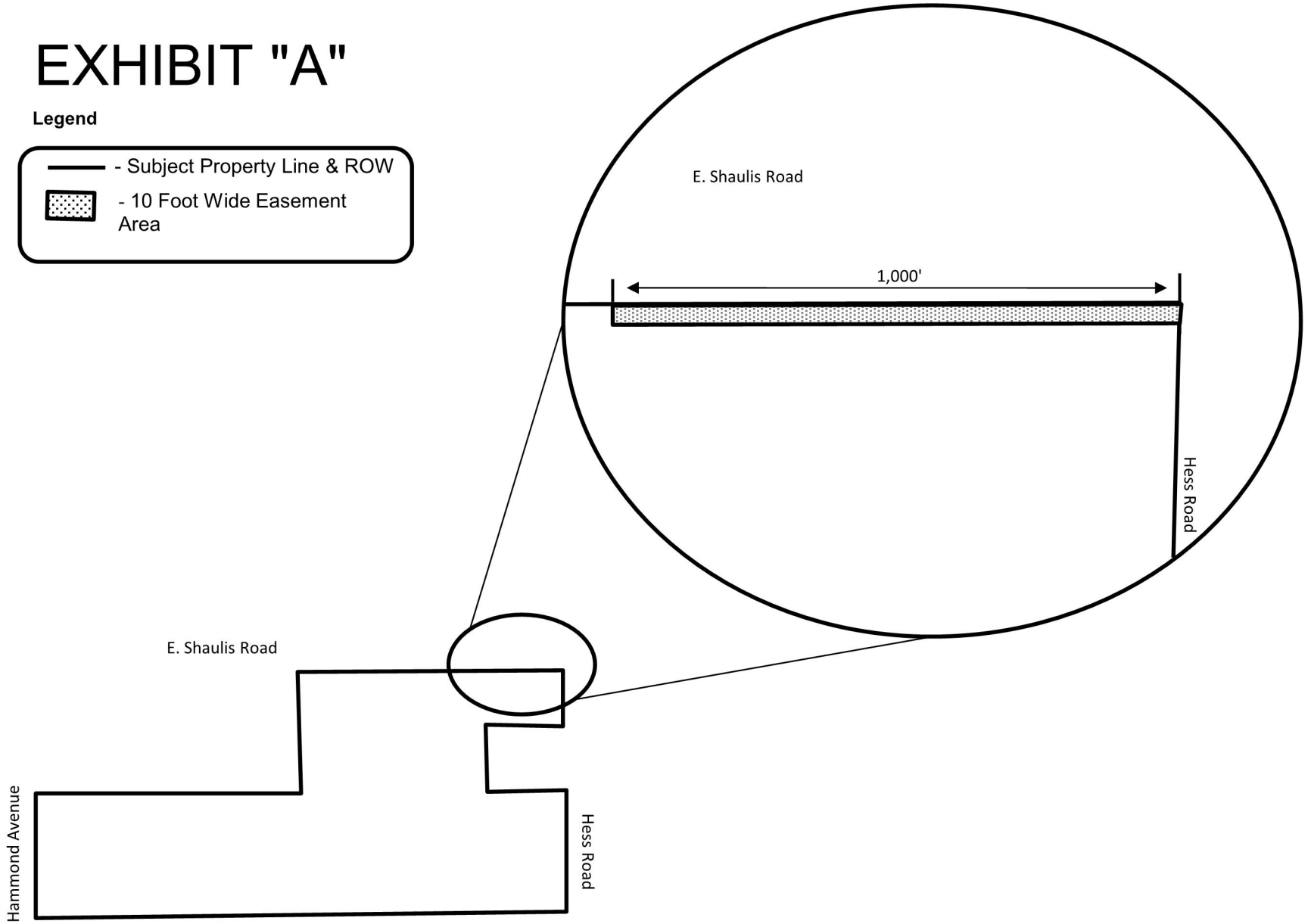
This record was acknowledged before me on _____, 20___, by _____ as _____ of the City of Waterloo, as successor to the Waterloo Board of Park Commissioners.

_____
Signature of Notary Public

EXHIBIT "A"

Legend

- Subject Property Line & ROW
- 10 Foot Wide Easement Area



MIDAMERICAN ENERGY COMPANY	Customer: Waterloo Board of Park Commissioners		Folder No. 108345-22
	Address: 1830 E Shaulis Road	Scale: Not to Scale	Date: 3/23/2022
	City: Waterloo State: Iowa		Sec 14, T 88, R 13

Job Desc: Underground Electric Easement

CITY OF WATERLOO

Council Communication

Resolution authorizing the issuance of not to exceed $3,500,000.00 General Obligation Bond Series 2022, and levying a tax for the payment thereof.

City Council Meeting: 4/4/2022
Prepared: 3/31/2022

ATTACHMENTS:

Description	Type
Resolution to Issue Bonds	Backup Material

SUBJECT:	Resolution authorizing the issuance of not to exceed $3,500,000.00 General Obligation Bond Series 2022, and levying a tax for the payment thereof.
Submitted by:	Submitted By: Michelle Weidner, Chief Financial Officer
Recommended Action:	This resolution is required for the bond issue scheduled to be sold this spring.

ITEMS TO INCLUDE ON AGENDA

CITY OF WATERLOO, IOWA

General Obligation Bonds, Series 2022

- Resolution authorizing the issuance and levying a tax for the payment thereof.

NOTICE MUST BE GIVEN PURSUANT TO IOWA CODE CHAPTER 21 AND THE LOCAL RULES OF THE CITY.

April 4, 2022

The City Council of the City of Waterloo, State of Iowa, met in the Council Chambers, City Hall, 715 Mulberry Street, Waterloo, Iowa, in _____ session, at _____ _____.M., on the above date. There were present Mayor Quentin Hart, in the chair, and the following named Council Members:

_____

Absent: _____

Vacant: _____

* * * * * * *

Council Member _____ introduced the following Resolution entitled "RESOLUTION AUTHORIZING THE ISSUANCE OF GENERAL OBLIGATION BONDS, SERIES 2022, AND LEVYING A TAX FOR THE PAYMENT THEREOF", and moved that the same be adopted. Council Member _____ seconded the motion to adopt. The roll was called and the vote was,

AYES: _____

_____

NAYS: _____

Whereupon, the Mayor declared the Resolution duly adopted as follows:

RESOLUTION AUTHORIZING THE ISSUANCE OFGENERAL OBLIGATION BONDS, SERIES 2022, AND LEVYING A TAX FOR THE PAYMENT THEREOF

WHEREAS, the City of Waterloo, State of Iowa ("Issuer"), is a municipal corporation, organized and existing under the Constitution and laws of the State of Iowa, and is not affected by any special legislation; and

WHEREAS, the Issuer is in need of funds to pay costs of aiding in the planning, undertaking and carrying out of urban renewal projects under the authority of Chapter 403 and the Urban Renewal Plan for the Downtown Waterloo Urban Renewal and Redevelopment Area, such as those costs associated with the improvement, reconstruction, equipping and repair of the Waterloo Convention Center and surrounding plaza and pedestrian area; and

WHEREAS, the City Council has taken such acts as are necessary to authorize issuance of the Bonds.

NOW, THEREFORE, IT IS RESOLVED BY THE CITY COUNCIL OF THE CITY OF WATERLOO, STATE OF IOWA:

Section 1. Authorization of the Issuance. General Obligation Bonds, Series 2022 shall be issued pursuant to the provisions of Iowa Code Section 384.25 for the purposes covered by the hearing.

Section 2. Levy of Annual Tax. For the purpose of providing funds to pay the principal and interest as required under Chapter 76.2, there is levied for each future year the following direct annual tax upon all the taxable property in the City of Waterloo, State of Iowa, to wit:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
$900,000	2022/2023

Principal and interest coming due at any time when the proceeds of the tax on hand are insufficient to pay the amount due shall be promptly paid when due from current funds available for that purpose and reimbursement must be made.

Section 3. Amendment of Levy of Annual Tax. Based upon the terms of the future sale of the Bonds to be issued, this Council will file an amendment to this Resolution ("Amended Resolution") with the County Auditor.

Section 4. Filing. A certified copy of this Resolution shall be filed with the County Auditor of County of Black Hawk, State of Iowa, who shall, pursuant to Iowa Code Section 76.2, levy, assess and collect the tax in the same manner as other taxes and, when collected, these taxes shall be used only for the purpose of paying principal and interest on the Bonds.

PASSED AND APPROVED this 4th day of April, 2022.

_____
Quentin Hart, Mayor

ATTEST:

_____
Kelley Felchle, City Clerk

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF BLACK HAWK)

I, the undersigned City Clerk of the City of Waterloo, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the City showing proceedings of the Council, and the same is a true and complete copy of the action taken by the Council with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective City offices as indicated therein, that no Council vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Council hereto affixed this _____ day of _____, 2022.

_____
Kelley Felchle, City Clerk, City of Waterloo,
State of Iowa

(SEAL)

COUNTY AUDITOR'S CERTIFICATE

I, _____, County Auditor of Black Hawk County, State of Iowa, hereby certify that on the _____ day of _____, 2022 there was filed in my office the Resolution of the City Council of the City of Waterloo, State of Iowa, adopted on the 4th day of April, 2022, such Resolution levying a tax for the purpose of paying principal and interest on General Obligation Bonds, Series 2022, and authorizing the issuance of the Bonds.

(COUNTY SEAL)

_____
County Auditor of Black Hawk County, State of Iowa

02010172-1\11310-149

CITY OF WATERLOO

Council Communication

An ordinance amending the 2020 Traffic Code by adding Subsection (154b) Lost Island Water Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540 Obedience to Official Traffic-Control Devices.

City Council Meeting: 4/4/2022
Prepared: 3/22/2022

ATTACHMENTS:

Description	Type
Ordinance	Backup Material

SUBJECT:	Motion to receive, file and consider for the first time an ordinance amending the 2020 Traffic Code by adding Subsection (154b) Lost Island Water Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540 Obedience to Official Traffic-Control Devices. Motion to suspend the rules. Motion to receive, file, consider and pass for the second and third times and adopt said ordinance.
Submitted by:	Submitted By: Sandie Greco, Traffic Operations Director
Recommended Action:	Adopt Ordinance
Summary Statement:	This signal is being installed to move traffic, pedestrians and bicyclists entering and exiting the Lost Island Water Park safely.

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE 2020 TRAFFIC CODE BY ADDING SUBSECTION (154b) LOST ISLAND WATER PARK AND SHAULIS ROAD – FULL ACTUATED PUSHBUTTON PEDESTRIAN SIGNAL TO SECTION 540, OBEDIENCE TO OFFICIAL TRAFFIC-CONTROL DEVICES, AS FOLLOWS:

BE IT ORDAINED by the City Council of the City of Waterloo, Iowa:

That Subsection (154b) is hereby added to Section 540, Obedience to Official Traffic-Control Devices, of the 2020 Traffic Code, as follows:

(154b) Lost Island Water Park and Shaulis Road—Full Actuated Pushbutton Ped.

PASSED AND ADOPTED by the City Council this _____ day of April, 2022, and approved by the Mayor this _____ day of April, 2022.

_____
Quentin Hart, Mayor

ATTEST:

_____
Kelley Felchle, City Clerk

CITY OF WATERLOO

Council Communication

An Ordinance amending the 2020 Traffic Code by adding Subsection (154c) Lost Island Theme Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540, Obedience to Official Traffic-Control Devices.

City Council Meeting: 4/4/2022
Prepared: 3/22/2022

ATTACHMENTS:

Description	Type
Ordinance	Backup Material

SUBJECT:	Motion to receive, file and consider for the first time an Ordinance amending the 2020 Traffic Code by adding Subsection (154c) Lost Island Theme Park and Shaulis Road - Full Actuated Pushbutton Pedestrian Signal to Section 540, Obedience to Official Traffic-Control Devices. Motion to suspend the rules. Motion to receive, file, consider and pass for the second and third times and adopt said ordinance.
Submitted by:	Submitted By: Sandie Greco, Traffic Operations Director
Recommended Action:	Adopt Ordinance
Summary Statement:	The traffic signals are being installed for the safety of traffic, pedestrians and bicyclists entering and exiting the Lost World Theme Park on Shaulis Road.

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE 2020 TRAFFIC CODE BY ADDING SUBSECTION (154c) LOST ISLAND THEME PARK AND SHAULIS ROAD – FULL ACTUATED PUSHBUTTON PEDESTRIAN SIGNAL TO SECTION 540, OBEDIENCE TO OFFICIAL TRAFFIC-CONTROL DEVICES, AS FOLLOWS:

BE IT ORDAINED by the City Council of the City of Waterloo, Iowa:

That Subsection (154c) is hereby added to Section 540, Obedience to Official Traffic-Control Devices, of the 2020 Traffic Code, as follows:

(154c) Lost Island Water Park and Shaulis Road—Full Actuated Pushbutton Ped.

PASSED AND ADOPTED by the City Council this _____ day of April, 2022, and approved by the Mayor this _____ day of April, 2022.

_____
Quentin Hart, Mayor

ATTEST:

_____
Kelley Felchle, City Clerk

CITY OF WATERLOO

Council Communication

Hearing on Order Assessing Civil Penalty to Guddi Mart, 306 Byron Avenue, Waterloo, Iowa 50702, for sale of tobacco to minor violation-second offense.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type

Submitted by:	Submitted By: Martin M. Petersen, City Attorney
Recommended Action:	Hold hearing as business did not contact City of Waterloo in allotted time to acknowledge the tobacco violation-2nd offense and pay the $1,500.00 civil penalty, or choose to have their tobacco license suspended for 30 days.
Summary Statement:	This is the second violation within 2 years. A second violation involves the business having the choice to pay $1,500.00 civil penalty, or suspend their permit for tobacco sales for 30 days. The business did not respond and the City Council is asked to make that decision.

CITY OF WATERLOO

Council Communication

Hearing on Order Assessing Civil Penalty to Ray's Supermarket, 1975 Franklin Street, Waterloo, Iowa 50703, for sale of tobacco to minor violation-first offense.

City Council Meeting: 4/4/2022
Prepared: 3/23/2022

ATTACHMENTS:

Description	Type

SUBJECT:

Submitted by:	Submitted By: Martin M. Petersen, City Attorney
Recommended Action:	Council shall Order Ray's Supermarket, 1975 Franklin St., Waterloo, Iowa 50703, to immediately pay the requested civil penalty of $300.00 to the City of Waterloo for a tobacco violation to minor-first offense. If not complied with, City may revoke business tobacco license.
Summary Statement:	Ray's Supermarket was contacted regarding tobacco violation of one of their employees. Documents were sent to the business with two options: (1) Acknowledge violation and pay a civil penalty of $300.00 to the City; or, show up at 5:30 p.m. on April 4, 2022 to address council members.

CITY OF WATERLOO

Council Communication

Executive Session on the purchase of real estate pursuant to Iowa Code Section 21.5(1)(j).

City Council Meeting: 4/4/2022
Prepared:

Submitted by: Submitted By:

CITY OF WATERLOO

Council Communication

Executive Session on the purchase of real estate pursuant to Iowa Code Section 21.5(1)(j).

City Council Meeting: 4/4/2022
Prepared:

Submitted by: Submitted By:

CITY OF WATERLOO

Council Communication

Executive Session on the purchase of real estate pursuant to Iowa Code Section 21.5(1)(j).

City Council Meeting: 4/4/2022
Prepared:

Submitted by: Submitted By:

CITY OF WATERLOO

Council Communication

February 2022 Community Development Board and Public Hearing minutes.

City Council Meeting: 4/4/2022
Prepared: 3/16/2022

ATTACHMENTS:

	Description	Type
🗋	Board meeting minutes	Backup Material

SUBJECT:	February 2022 Community Development Board and Public Hearing minutes.
Submitted by:	Submitted By: Rudy D. Jones, Community Development Director
Recommended Action:	approval

Community Development
Meeting Minutes

February 15, 2022

I. Call to order

Cody Leistikow called to order the regular meeting of the Community Development Board via zoom at 4:00 p.m. on Tuesday, February 15, 2022. Leistikow asked for an approval of the agenda for February 15, 2022.
It was moved by Hummel and seconded by Hansen to approve the agenda. Motion carried.

II. Attendance:

Present: Chairperson Cody Leistikow, Tina Hummel, Angela Weekley, Zach Hansen, Cam Campbell, and Felicia Carter

Members Absent: Jenna Northey

Also Present: Rudy D. Jones, Community Development Director; Anita Rousselow, Administrative Secretary; Angie Fordyce, Community Development Coordinator; Mindy Smith, Intake Specialist; Rob Nichols, Councilperson; Jerome Amos, Councilperson; Noel Anderson, CPD Director

III. Approval of minutes from last meeting

Leistikow asked for an approval of the minutes of the January meeting and the public hearing that was held on January 25, 2022.There was one correction to the minutes. It was moved by Hansen and seconded by Hummel to approve the minutes (after the correction) of the meeting on January 25, 2022. Motion carried.

IV. Old Business:

a) **Staff Updates**: Staff is gearing up for a busy spring which will include a roof replacement/ repair blitz for one-two dozen roofs. Code Enforcement has assisted staff in soliciting possible garage demolitions. This will help further clean up neighborhoods in the city. Staff also participates in training as much as time allows.

b) **COVID-19 Funding:**

Round 1- Staff is running the rental assistance program internally and has processed several rent requests for tenants affected by Covid-19 or the ability to pay because of Covid-19.

Round 2- The people's Clinic expansion is moving forward. At this time information about contractors has been given to IEDA to check for contractor eligibility. A pre-construction meeting will be held prior to construction as per IEDA regulation. Ground breaking is scheduled to start in early spring.

Round 3-Contracts have been drawn up for North East Iowa Area Agency Aging Inc. for the Home Modification Program and Iowa Café Program. Contracts should be signed by the end of February and the programs should be up and running by March 1.

V. New Business:

a) **Endorse Contracts January 2022**: No contracts were signed in January.

b) **Neighborhood Services:** No update. The Neighborhood Services report was not provided and the Coordinator was not present at the meeting

VI. Discussion Items:

a) Subcommittee report on Moratorium for Roof Repairs- A subcommittee met to discuss the moratorium that was placed on all loans for all emergencies on 4/21/21. It was decided that the moratorium will stay in place until December 31, 2022 and at that time will be reevaluated. With the ongoing pandemic and the continued increase of building supply costs – the subcommittee felt that the moratorium should continue. A motion was made by Hansen to continue the moratorium and Weekley seconded that motion. Motion carried.

b) Subcommittee Report on Contractor Code of Conduct Draft- It was suggested that instead of calling this the Contractor Code of Conduct, it should be named Community Development and Partners Code of Conduct. The subcommittee felt that the document was very wordy and after discussion with staff about instances where the code of conduct had been used the subcommittee understood that it was necessary to spell out and detail items on the document. The evaluation of this document is ongoing. The hopes are that it will be ready by April of 2022.

VII. VIII. Adjournment

Leistikow asked for a motion to adjourn the meeting. A motion was made by Carter and seconded by Weekley. Motion carried. Meeting Adjourned. Minutes submitted and approved by board.

Community Development 2nd Public Hearing Meeting Minutes

February 15, 2022

I. Call to order

Cody Leistikow called to order the 2nd Public Hearing for the FY23 Annual Action Plan of the Community Development Board via zoom at 5:00 p.m. on Tuesday, February 15, 2022. Leistikow asked for an approval of the agenda for the public hearing for February 15, 2022.
It was moved by Hansen and seconded by Hummel to approve the agenda. Motion carried.

II. Attendance:

Present: Chairperson Cody Leistikow, Tina Hummel, Zach Hansen, Angela Weekley, Felicia Carter, and Cam Campbell

Members Absent: Jenna Northey

Also Present: Rudy D. Jones, Community Development Director; Anita Rousselow, Administrative Secretary; Angie Fordyce, Community Development Coordinator; Mindy Smith, Intake Specialist; Jerome Amos, City Council; Rob Nichols, City Council; Noel Anderson, CPD Director

III. Motion to Receive and File Affidavit

A motion was made by Hansen to receive and place on file an affidavit for proof of publication for the Notice of the 2nd Public Hearing that was published on Sunday, February 1, 2022. Carter seconded that motion. Motion carried.

IV. Motion to Open the Public Hearing

Leistikow asked for a motion to open the public hearing. Hummel made a motion to open the public hearing and Hansen seconded that motion. Motion Carried. No one attended or spoke during the public hearing.

V. Motion to Close the Public Hearing

Leistikow asked for a motion to close the public hearing. Hansen made a motion to close the public hearing and Hummel seconded that motion. Motion Carried.

VI. Motion to authorize publication of 30-Day Comment period March 1 through March 31, 2022 and submit recommendations to the City Council for a Public Hearing on April 18, 2022

Leistikow asked for a motion to authorize publication of a 30-Day comment period March 1- March 31, 2022 and submit the recommendations to the City Council. Hansen made a motion and Weekley seconded that motion. Motion carried.

VII. Motion to Adjourn

Leistikow asked for a motion to adjourn. It was moved by Hummel and seconded by Carter to adjourn the meeting. Motion carried. Meeting Adjourned.

Minutes submitted by: Minutes approved by: Board

CITY OF WATERLOO

Council Communication

Airport Board Meeting Minutes of January 26, 2022.

City Council Meeting: 4/4/2022
Prepared: 3/17/2022

ATTACHMENTS:

	Description	Type
🗋	Airport Board Meeting Minutes of January 26, 2022	Backup Material

SUBJECT: Airport Board Meeting Minutes of January 26, 2022.

Submitted by: Submitted By:

MINUTES

WATERLOO REGIONAL AIRPORT BOARD

Wednesday, January 26, 2022

I. ROLL CALL

Board Chair Arlene Humble called the meeting to order at 12:00 p.m.

Board Members Present:	Arlene Humble, Gwenne Berry, Scott Voigt, Doug Rathburn and David Deeds.
Board Members Absent:	Todd Holcomb and Cary Darrah.
City Officials Present:	Councilmember Liaisons Ray Feuss and John Chiles.
City Employees Present:	Noel Anderson and Adrienne Miller, Planning Dept.
Airport Staff Present:	Keith Kaspari, Airport Director and Sheila Combs, Airport Bookkeeper.
Other Attendees:	Doug Schindel and David Hughes, AECOM.

II. AGENDA AS RECEIVED OR AMENDED

Mrs. Berry moved to approve the agenda as received, seconded by Mr. Voigt. Ayes: 4. Motion carried.

III. PUBLIC COMMENTS

None.

IV. REPORTS

A. Airport Director

Mr. Kaspari asked if there were any questions on his written report. Mr. Voigt asked how the farm bids for the next 3-year term compared to the what was being paid through 2021. Mr. Kaspari stated that the high bid was about $50/acre higher than was being paid previously. The only bid for hay was from the same bidder and at the same rate.

Mr. Deeds asked what impact the upcoming projects in the CIP, especially the runway intersection project, planned for FY-26, would have on air operations. Mr. Kaspari stated that AECOM will work with FAA to come up with a construction safety and phasing plan to minimize the impacts and interruptions to air traffic operations.

He also stated that on the runway intersection project, even though it is not a complete or full-depth reconstruction, will most likely require an extensive mill and overlay rehabilitation, so the bulk of the work may need to be completed at night, as only one of a few options to complete the project.

B. Legislative Information & Updates

Mr. Kaspari advised the Members of the correspondence sent by IPAA for a funding request to benefit all of the Iowa Airports.

C. Misc. Monthly Airport Reports

General discussion by Staff and the Board regarding expenses, passengers traveled during the month of December, etc.

Moved by Mrs. Berry, seconded by Mr. Rathburn, that the monthly reports be received and filed. Ayes: 4. Motion carried.

V. BOARD APPROVAL

A. Approval of Minutes of the December 15, 2021 Regular Meeting.

Mr. Rathburn moved that the minutes of the December 15, 2021 meeting be approved, seconded by Mr. Deeds. Ayes: 4. Motion carried.

B. Motion to Receive and File December 2021 Expenses.

Mrs. Humble asked why the Utilities expense was so low for December. Mrs. Combs stated that it was due to the timing of the bill and that there was no Council meeting or bills paid the week between Christmas and New Year's.

Bills had to be turned in by December 13 to be paid at the December 20th meeting and those received after that date were paid in January, so the Utilities expense for January will be doubled.

Mr. Deeds moved that the December 2021 expenses be received and filed, seconded by Mrs. Berry. Ayes: 4. Motion carried.

C. C-1 - CY-2022 – 2023 – 2024 Hay Season Bids:
Staff requesting Notice of Award to:
Mr. Brad Feckers of Shell Rock, Iowa, with a bid of $52.50 per bale, based on a 1,500-pound bale of hay. No other bids were received.

C-2 - CY-2022 – 2023 – 2024 Farming Season: 1,257.04 Acres:
Staff requesting Notice of Award to:
Apex Agriculture (Mr. Ben Gosse and Mr. Brett Flaherty) of Jesup, Iowa, with a bid of $330.00 per acre, or $414,823.20 per year.
Total of four bids were received.

Moved by Mr. Deeds, seconded by Mrs. Berry, that the Award of Bids be approved, as requested. Ayes: 4. Motion carried.

D. General Discussion: Discussion with Airport Board on Staff Submittals for City of Waterloo CIP Requests from the Airport Department for FY's 2023 – 2027.

Previously discussed.

E. General Discussion: Staff, Consulting Engineer and Board Discussion on the FAA Airport Capital Improvement Program (ACIP) for 2023 – 2027, and Long Range Needs Analysis.

Mr. Deeds asked if Betsworth Dr. is on the city resurface list. Mr. Kaspari stated that it is on the list for this current year. Mr. Deeds requested that improved signage be added as part of that project.

VI. OLD BUSINESS

A. Update: USDOT Response on Waterloo's Community Recommendation for AA to Continue, via Docket NO: DOT-OST-2011-0132.

Mr. Kaspari stated that he is pleased that the DOT has recommended the continuation of American Airlines service to Chicago (ORD), 13 flights per week, with the new 2-Year term beginning on May 1, with two daily flights Sunday thru Friday; and, one daily flight on Saturday.

VII. NEW BUSINESS

A. FY-2022 Mid-Year Review of the Operating Budget for the Airport Department.

Mrs. Combs reviewed the FY-22 operations budget. At Mid-Year, ALO has spent approximately 48% of our budgeted funds, with revenues at 44%, and over $100,000 higher than this time last year. It is good to see revenues starting to show an increase.

B. General Discussion: Bi-Partisan Infrastructure Law (BIL) Infrastructure Investment and Jobs Act (IIJA)

Mr. Kaspari stated that we have received an allocation of $1,015,240. Funds for this first allocation of BIL/IIJA funds will likely be used toward pavement preservation on ALO's Primary Runway (12/30) and Taxiway Alpha West; and in future years, additional pavement rehabilitation, updates to the pavement management program, and other high priority airport projects.

Mr. Deeds asked about millions in state funding that is being allocated to DSM for a new Airport Terminal replacement project, and whether the other commercial service airports in Iowa are likely to receive additional state funding.

Mr. Kaspari replied that other airports are hopeful to receive additional funding for airport vertical infrastructure improvements statewide, but it is unknown what direction the Governor's office will proceed, if any, with an allocation of the $1.4B pandemic relief funds Iowa received, for airport infrastructure improvements.

C. General Discussion: FY-2023 Operating Budget for the Airport Department.

Mr. Kaspari stated that the FY-23 budget was submitted prior to the opening of the farm and hay bids. With the bids coming in higher than expected, we should have a buffer in the operations budget.

D. General Discussion: Board Report on the January 24th Departure of i-Aero dba Swift Air for the Caesars Flight to Laughlin-Bullhead City, Arizona (IFP).

Mr. Kaspari stated that approximately 57 passengers departed from ALO (of 91 total on board the aircraft).

Unfortunately, the passenger boarding bridge was not operable due to the extreme cold, whereby the bridge was unable to elevate to the height of the door threshold of the 737.

The next scheduled flight will be March 5, 2022, returning March 9th, with the April flight scheduled for April 14-18 – both flights to Laughlin (IFP). This will likely be followed by one in May.

At that time, Caesars will probably reassess before scheduling additional flights.

VIII. STAFF AND BOARD MEMBER COMMENT

Mrs. Berry stated that she is happy about the Caesars charters but wondered if we could expand on that and offer other options, for example charters to NY for shows.

Mr. Kaspari stated nothing like that is currently planned, yet would hope to see future destinations such as: Atlantic City, Reno, Tahoe, Biloxi and other cities within the Caesars list of cities. Mr. Deeds stated that the Air Service Working Group is always looking for these types of partnerships.

Sun Country will begin partnering with Caesars beginning in March, whereby ALO will see Sun Country fly the April Charter, and would enjoy seeing additional frequencies with Sun Country to/from ALO in the future.

IX. ADJOURNMENT

Mrs. Berry moved the meeting be adjourned at 12:59 p.m., seconded by Mr. Deeds. Ayes: 4. Motion carried.

Respectfully submitted,

Arlene Humble

Arlene Humble, Chairperson