Agenda for the Regular Meeting of the City Council of the City of Manchester
Monday, August 10, 2026 at 5:00 PM

Location: 204 East Main Street

Video Recordings: https://www.youtube.com/@cityofmanchesteriowa9648

1. **Opening**
   1.1. Call to Order
   1.2. Pledge of Allegiance
   1.3. Roll Call
   1.4. Approval of the Agenda
   1.5. Presentation of AED Awards to Officer Peyton Clark and Sergeant David Trumblee
2. **Public Input**
   Public Input: Please state your name and address for the record before speaking. Comments are limited to 5 minutes per person, with a 30-minute total Public Input period. Under Iowa Open Meetings Law, the City Council cannot take formal action on items not listed on the agenda.
3. **Consent Agenda**
   3.1. Approval of the minutes of the July 27, 2026 Regular City Council meeting; July 30, 2026 City Council Work Session & the August 3, 2026 Committee of the Whole meeting
   3.2. R-090-2026 Resolution Approving Payment of Bills
   3.3. Approval of the following Liquor License Application: Renewal Application for Off Premise Class B Retail Alcohol License for Kwik Star #790 at 1000 West Main Street
   3.4. Approve Pay Estimate #5 in the amount of $131,297.14 to Eastern Iowa Excavating & Concrete for the Anderson Street Improvement Project
   3.5. Approve Pay Estimate #2 in the amount of $113,130.31 to Midwest Concrete Inc for the Grand Avenue Trail Extension Project
   3.6. R-091-2026 Resolution Waiving Right to Review Plat of Survey, Bennett Family Second Subdivision
   3.7. R-092-2026 Resolution Waiving Right to Review Plat of Survey, Parcel 2026-69
   3.8. R-093-2026 Resolution Waiving Right to Review Plat of Survey, Parcel 2026-70
   3.9. Approve payment of claims totaling $12,426.24 to Kirkham Michael for engineering services
   3.10. R-094-2026 Resolution Adopting Social Media Policy
   3.11. Approve payment of claims totaling $13,825.17 to Burrington Group for engineering services
4. **Public Hearings**
   4.1. Public Hearing on a Proposed Amendment to the Manchester Urban Renewal Area

4.2. Consider approval of Resolution R-095-2026 to Approve Urban Renewal Plan Amendment for the Manchester Urban Renewal Area

4.3. Consider approval of Resolution R-096-2026 Setting a Date of Meeting at which it is Proposed to Approve a Development Agreement with Wesley D. Schulte, including Annual Appropriation Tax Increment Payments

4.4. Consider approval of Resolution R-097-2026 Setting a Date of Meeting at which it is Proposed to Approve a Development Agreement with Westgate Center, LLC, including Annual Appropriation Tax Increment Payments

5. Regular Agenda Items

5.1. Acknowledge Receipt of Letter of Resignation from At Large City Council Member Bryan Gray effective July 27, 2026

5.2. Discussion and possible action regarding filling the vacancy on the City Council

5.3. Consider approval of the request from the Fire Department to temporarily close certain streets for the 2026 Iowa Firefighters Association Convention as follows: Grand Avenue from the north side of the north access to the bus barn north to Fairview Drive on September 9 & 10, 2026 for Convention Water Fights; and East Main Street from Franklin Street to Tama Street, the 100 block of South Madison Street from the alley north to East Main Street, and the 100 block of North Madison Street on Friday, September 11, 2026, for Convention Drills

5.4. Consider approval of the parade route for the Iowa Firefighters Association Convention Parade to be held on Saturday, September 12, 2026

5.5. Consider approval of estimate to replace air conditioning units at the Manchester Public Library

5.6. Review of Audit for Fiscal Year Ending June 30, 2025

5.7. Consider approval of Resolution R-098-2026 Approving Development Agreement with RAMM Properties, LLC

5.8. Consider setting August 24, 2026 at 5:00pm as the date & time for a Public Hearing on a proposed easement agreement with RAMM Properties

6. Reports/Updates

6.1. Engineering Firms

6.2. City Attorney

6.3. City Manager

6.4. City Clerk

6.5. Police Chief

6.6. City Council Members

6.7. Mayor

7. Adjourn

Minutes of the Regular Meeting of the City Council of the City of Manchester, Iowa
Monday, July 27, 2026
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Mayor Behnken called the meeting to order at 5:00pm. The meeting began with the Pledge of Allegiance.

ROLL CALL
Council Members present: Joe Dittrick, Mary Ann Poynor, Bill Scherbring, Diane Hammell, Bryan Gray. Absent: None.

APPROVAL OF THE AGENDA
Motion by Poynor, seconded by Hammell to approve the agenda as presented. On call of roll: Ayes: Poynor, Hammell, Gray, Scherbring, Dittrick. Nays: None. Motion carried.

PUBLIC INPUT
Shawn Bromen, 209 Anderson Street, discussed possible improvements to Baum Park, suggesting an expanded basketball court with markings and ADA-accessible playground equipment.

Police Chief Ben Davis introduced Sarah Kraus who has accepted the position of Police Administrative Assistant for his department.

CONSENT AGENDA
3.1 Approval of the minutes of the July 13, 2026 Regular City Council meeting
3.2 R-084-2026 Resolution Approving Payment of Bills
3.3 Acknowledge receipt of the following City Reports & Minutes: minutes of the June 18, 2026 Airport Committee meeting (amended); minutes of the July 16, 2026 Airport Committee meeting; minutes of the July 20, 2026 Parks & Recreation Commission meeting; minutes of the July 21, 2026 Board of Adjustment meeting; Library Statistical Report for June 2026
3.4 Approval of the following Liquor License Application: New Application for 5 Day Special Class C Retail Alcohol License for Lucky Wife Wine Slushies for an event at 300 West Main Street on September 10, 2026
3.5 Review decision of the Board of Adjustment to approve the request of Patty Griffin for the property at 521 Prospect Street for an exception to City Code Section 165.06(6.2) "R-1 Single Family Residential Districts, Site Development Regulations" to allow for reduction of the front yard setback from 25 feet to 19.5 feet
3.6 Review decision of the Board of Adjustment to approve the request of Tim & Sherilyn Cook for the property at 103 Oak Court for a variance to City Code Section 165.06(6.2) "R-1 Single Family Residential Districts, Site Development Regulations" to allow for reduction of the front yard setback from 34 feet to 22.5 feet
3.7 Approve the following Commercial Incentive Grant Applications: Facade Grant in the amount of $1,361.98 & Interior Grant in the amount of $7,500.00 for The Dairy Parlor at 913 East Main Street
3.8 Approve payment of claims totaling $29,800.00 to Fehr Graham for engineering services
3.9 Approve payment of claims totaling $1,750.00 to Kirkham Michael for engineering services
3.10 R-085-2026 Resolution Amending Salary Resolution
3.11 R-086-2026 Resolution Authorizing the Installation of Stop Signs
Mayor Behnken reviewed the items on the Consent Agenda with the City Council. Motion by Scherbring, seconded by Dittrick to approve the Consent Agenda. On call of roll: Ayes: Scherbring, Dittrick, Poynor, Hammell, Gray. Nays: None. Motion carried.

Bills approved for payment:

VENDOR	DESCRIPTION	TOTAL
5K SPORTS & MORE	RAGBRAI SUPPLIES	448.00
ACCESS SYSTEMS LEASING	NETWORK SUPPORT	1,075.88
ALL SECURE	FIRE ALARM SERVICE	225.00
ALLIANT ENERGY	ELECTRICITY	20,653.44
AMAZON BUSINESS	SUPPLIES	1,637.91
ANDERSON WELDING & MACHINE SHOP	VALVE WRENCH	32.25
ARNOLD MOTOR SUPPLY LLP	VEHICLE MAINTENANCE SUPPLIES	7.58
AT&T	LIBRARY HOT SPORTS	50.15
AWWA-DALLAS	ANNUAL MEMBERSHIP DUES	462.00
AXON ENTERPRISE	POLICE EQUIPMENT	76,233.76
BARD MATERIALS	STREET MAINTENANCE	1,921.90
BOUBIN TIRE & AUTOMOTIVE	COMMERCIAL INCENTIVE GRANT	10,000.00
BURRINGTON GROUP	ENGINEERING	2,850.00
CITY LAUNDERING	BUILDING MAINTENANCE	69.78
CONNECTIONS EAP	EMPLOYEE ASSISTANCE PROGRAM	164.67
DATAPILOT	POLICE DATA MAINTENANCE	1,995.00
DEL CO PLUMBING & HEATING	BUILDING MAINTENANCE	80.00
DEL CO ECONOMIC DEVELOPMENT	ANNUAL CONTRIBUTIONS: EC DEV, TOURISM	41,250.00
DEL CO SOLID WASTE COMMISSION	MONTHLY LANDFILL	1,059.50
DOUG FOLEY	REIMBURSE SUPPLIES	53.32
EASTERN IA EXCAVATING & CONCRETE	STREET PROJECTS	281,333.56
EMMA DUNKEL	SWIM TEAM COACH	3,000.00
ENGLAND PAINTING	POLICE BUILDING MAINTENANCE	1,647.05
GENERAL TRAFFIC CONTROL	STREET SIGNS	357.00
HAWKINS	CHEMICALS	1,094.80
IA DEPT OF NATURAL RESOURCES	ANNUAL WATER FEES	546.51
IA LEAGUE OF CITIES	ANNUAL MEMBERSHIP DUES	3,331.00
J & R SUPPLY	SAFETY SUPPLIES	2,384.00
JASMINE WHITE	AIRPORT CUSTODIAL SERVICES	80.00
KIRKHAM MICHAEL	ENGINEERING	19,383.00
KLUESNER SANITATION	MONTHLY GARBAGE/RECYCLING	29,189.40
LYNCH DALLAS PC	LEGAL FEES	1,461.00
MADELYNN ZEHR	SWIM TEAM COACH	1,000.00
MANCHESTER SIGNS	PARK SIGNS	271.50
MAQUOKETA VALLEY ELECTRIC COOP	ELECTRICITY	157.78
MASTERPIECE CLEANING	CUSTODIAL SERVICES	800.00
MCKENNA BUSH	SWIM TEAM COACH	1,500.00
MIDWEST TAPE/HOOPLA	LIBRARY MATERIALS	44.48
MOLLY BROUILETTE	REFUND SWIM LESSONS	40.00
MYERS COX CO	CONCESSIONS	962.29
NICC	MANCHESTER CENTER RENT	2,205.00
ONE STEP PRINT SOLUTIONS	PRINTING	75.00
PEPSI COLA BOTTLING CO	CONCESSIONS	3,534.17
PRICE ELECTRIC	PHOTO EYE/STOPLIGHT REPAIR	692.55
RIVER CITY PAVING	EAST MAIN STREET PROJECT	133,247.84
S & R CONSTRUCTION	OAKVIEW SUBDIVISION PHASE 2	190,876.77

SARAH TAYLOR MARKETING	SOCIAL MEDIA: CITY, RAGBRAI	2,058.00
SATOR SPORTS	SOCCER NETS	559.90
SCHUMACHER ELEVATOR	ELEVATOR MAINT	202.26
SECTOR TECHNOLOGY GROUP	POLICE VEHICLE EQUIPMENT	2,051.86
SIMMONS PERRINE PLC	LEGAL FEES	5,923.00
STATE CHEMICAL SOLUTIONS	LIFT STATION MAINT	346.80
STENDER LAWN CARE	LIBRARY MOWING	300.00
STEVE HERINGTON	POOL MAINTENANCE	500.00
TREE TOWN KENNELS	K9 PURCHASE	6,500.00
TYLER BUSINESS FORMS	CHECKS	292.79
WALMART	SUPPLIES	423.26
WINDSTREAM	TELEPHONE/INTERNET	577.58
WOODWARD COMMUNICATIONS	PUBLICATION EXPENSE	633.87
ZARNOTH BRUSH WORKS	SWEEPER BROOMS	337.80
	TOTAL	860,191.96
	FUND TOTALS	
	GENERAL	184,439.67
	HOTEL/MOTEL TAX	27,623.16
	ROAD USE TAX	3,628.71
	EMPLOYEE BENEFITS	164.67
	PARK GIFT & TRUST	84.00
	LIBRARY GIFT & TRUST	393.08
	POLICE CANINE	6,600.64
	DOWNTOWN/COMMERCIAL INCENTIVE	10,000.00
	BIKEWAY/WALKWAY PROJECTS	2,850.00
	SUBDIVISION PROJECTS	190,876.77
	STREET PROJECTS	417,131.40
	WATER	7,487.34
	SEWER	8,912.52
	TOTAL	860,191.96

IOWA ECONOMIC DEVELOPMENT AUTHORITY IOWA DOWNTOWN RESOURCE CENTER COMMUNITY CATALYST & REMEDIATION GRANT PROGRAM AGREEMENT (116 SOUTH FRANKLIN STREET)
Motion by Hammell, seconded by Dittrick to approve Resolution R-087-2026 Approving the Iowa Economic Development Authority Iowa Downtown Resource Center Community Catalyst & Remediation Grant Program Agreement for 116 South Franklin Street. On call of roll: Ayes: Hammell, Dittrick, Scherbring, Gray, Poynor. Nays: None. Motion carried.

DOWNTOWN INCENTIVE GRANT APPLICATION
Motion by Poynor, seconded by Hammell to approve the following Downtown Incentive Grant Application: Facade Grant (3rd floor) in the amount of $4,658.34 for Honey Creek Furniture at 201 North Franklin Street. On call of roll: Ayes: Poynor, Hammell, Gray, Dittrick. Nays: None. Abstentions: Scherbring. Motion carried.

DEVICE RETAILER LICENSE APPLICATION
City Manager Brock Waters informed the City Council that this item was on the agenda again to allow the City Attorney to provide additional guidance regarding the City’s authority to approve or deny these types of applications.

City Attorney Doug Herman explained that the Council should apply its decision consistently to all applicants and discussed options for the City Council to take in reviewing the applications.

The City Council agreed that an ordinance should be drafted regarding device retailer licenses.

RESOLUTION ANNUALLY DESIGNATING THE OFFICIAL LOCATION FOR POSTING PUBLIC MEETING NOTICES
Motion by Dittrick, seconded by Gray to approve Resolution R-088-2026 Annually Designating the Official Location for Posting Public Meeting Notices. On call of roll: Ayes: Dittrick, Gray, Scherbring, Poynor, Hammell. Nays: None. Motion carried.

RESOLUTION APPROVING A WORKERS' COMPENSATION SETTLEMENT AGREEMENT & RELEASE OF CLAIMS
Motion by Poynor, seconded by Hammell to approve Resolution R-089-2026 Approving a Workers' Compensation Settlement Agreement & Release of Claims. On call of roll: Ayes: Poynor, Hammell, Gray, Scherbring, Dittrick. Nays: None. Motion carried.

REPORTS
Engineering updates and City Staff and City Council reports were given.

City Council Member Bryan Gray submitted his resignation from the City Council effective immediately.

Motion by Scherbring, seconded by Dittrick that the meeting adjourn at 5:34pm. Motion carried, all ayes.

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Connie Behnken, Mayor

ATTEST:

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Erin Learn, City Clerk

Minutes of the Work Session Manchester City Council Work Session
Thursday, July 30, 2026

Mayor Behnken called the work session to order at 5:05pm.

Roll call of members present: Bill Scherbring, Mary Ann Poynor, Diane Hammell. Absent: Joe Dittrick.
Also present: Doug Foley, Nate Kass, Bud Johnson, Donna Boss, Brock Waters.

RECREATION PLANNING DISCUSSION
Discussion was held regarding a recreation facility being proposed to the City, including a conceptual design, potential locations, funding considerations, land acquisition, site development, grant opportunities, and possible next steps. No action was taken.

Motion by Scherbring, seconded by Poynor that the work session be adjourned at 6:29pm. Motion carried, all ayes.

Connie Behnken, Mayor

ATTEST:

Erin Learn, City Clerk

Minutes of the Committee of the Whole Meeting of the City Council of the City of Manchester, Iowa
Monday, August 3, 2026
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https://www.youtube.com/@cityofmanchesteriowa9648

Mayor Behnken called the meeting to order at 5:00pm.

Roll call of members present: Bill Scherbring, Joe Dittrick, Mary Ann Poynor, Diane Hammell. Absent: None. Also present: Brock Waters, Anthony Bardgett, Ben Davis, Jason Wenger, Tanner Demoss, Randy Rattenborg, Chad Wulfekuhle, Sam Ertl, Jason Haight, Doug Foley, Alison Hegland, Jean Fisher, Tim Heims, Perry Peterson.

The City Council discussed the following items with City Staff and those present: City Council vacancy; 2026 Fire Convention plans; downtown concept planning proposal; East Honey Creek Drive asphalt paving estimate; social media policy update; and fiscal year 2025 audit. Engineering, City Staff and City Council updates were given.

Motion by Poynor, seconded by Hammell that the meeting adjourn at 6:33pm. Motion carried, all ayes.

Connie Behnken, Mayor

Attest:

Erin Learn, City Clerk

R-090-2026

RESOLUTION APPROVING PAYMENT OF BILLS

BE IT RESOLVED by the City Council of the City of Manchester, Iowa, that the list of claims, attached hereto, be approved and payment authorized.

PASSED AND APPROVED this 10th day of August, 2026.

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Connie Behnken, Mayor

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Erin Learn, City Clerk

Expense Approval Report
By Vendor Name

Payment Dates 7/23/2026 - 8/7/2026

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 00009 - ACCESS SYSTEMS LEASING INC			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	28.73
		Department 110 - POLICE Total:	**28.73**
Department: 290 - SOLID WASTE			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	50.28
		Department 290 - SOLID WASTE Total:	**50.28**
Department: 430 - PARKS & RECREATION			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	28.73
		Department 430 - PARKS & RECREATION Total:	**28.73**
Department: 530 - BUILDING/HOUSING			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	28.73
		Department 530 - BUILDING/HOUSING Total:	**28.73**
Department: 620 - CITY ADMINISTRATION			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	287.33
		Department 620 - CITY ADMINISTRATION Total:	**287.33**
		Fund 001 - GENERAL Total:	**423.80**
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	50.28
		Department 210 - STREETS Total:	**50.28**
		Fund 110 - ROAD USE TAX Total:	**50.28**
Fund: 600 - WATER			
Department: 810 - WATER			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	50.28
		Department 810 - WATER Total:	**50.28**
		Fund 600 - WATER Total:	**50.28**
Fund: 610 - SEWER			
Department: 815 - SEWER			
ACCESS SYSTEMS LEASING INC	RICOH C6010 COPIER	IT/COMPUTER SERVICES	50.28
		Department 815 - SEWER Total:	**50.28**
		Fund 610 - SEWER Total:	**50.28**
		Vendor 00009 - ACCESS SYSTEMS LEASING INC Total:	**574.64**
Vendor: 01986 - ADP			
Fund: 001 - GENERAL			
ADP	PAYROLL CHECKS	Claim On Cash-General	79,381.62
ADP	PAYROLL TAXES	FEDERAL WITHHOLDING PAY...	4,645.03
ADP	PAYROLL TAXES	FICA/MEDICARE PAYABLE	7,558.81
ADP	PAYROLL TAXES	STATE WITHHOLDING PAYABLE	2,126.54
			93,712.00
Department: 110 - POLICE			
ADP	PAYROLL TAXES	FICA	2,429.70
ADP	PAYROLL TAXES	FICA	194.59
		Department 110 - POLICE Total:	**2,624.29**
Department: 150 - FIRE			
ADP	PAYROLL TAXES	FICA	17.67
		Department 150 - FIRE Total:	**17.67**

Vendor Name	Description (Payable)	Account Name	Amount
Department: 410 - LIBRARY			
ADP	PAYROLL TAXES	FICA	1,014.35
		Department 410 - LIBRARY Total:	**1,014.35**
Department: 430 - PARKS & RECREATION			
ADP	PAYROLL TAXES	FICA	735.37
		Department 430 - PARKS & RECREATION Total:	**735.37**
Department: 435 - AQUATIC CENTER			
ADP	PAYROLL TAXES	FICA	1,760.61
		Department 435 - AQUATIC CENTER Total:	**1,760.61**
Department: 445 - SPORTS COMPLEX			
ADP	PAYROLL TAXES	FICA	6.60
		Department 445 - SPORTS COMPLEX Total:	**6.60**
Department: 530 - BUILDING/HOUSING			
ADP	PAYROLL TAXES	FICA	266.31
		Department 530 - BUILDING/HOUSING Total:	**266.31**
Department: 620 - CITY ADMINISTRATION			
ADP	PAYROLL TAXES	FICA	1,133.61
		Department 620 - CITY ADMINISTRATION Total:	**1,133.61**
		Fund 001 - GENERAL Total:	**101,270.81**
Fund: 110 - ROAD USE TAX			
ADP	PAYROLL CHECKS	Claim On Cash-ROAD USE TAX	10,458.44
ADP	PAYROLL TAXES	FEDERAL WITHHOLDING PAY…	1,350.31
ADP	PAYROLL TAXES	FICA/MEDICARE PAYABLE	1,093.88
ADP	PAYROLL TAXES	STATE WITHHOLDING PAYABLE	413.96
			13,316.59
Department: 210 - STREETS			
ADP	PAYROLL TAXES	FICA	1,093.90
		Department 210 - STREETS Total:	**1,093.90**
		Fund 110 - ROAD USE TAX Total:	**14,410.49**
Fund: 600 - WATER			
ADP	PAYROLL CHECKS	Claim On Cash-WATER	5,802.84
ADP	ADP COLLECTION SERVICES	GARNISHMENT PAYABLE	111.69
ADP	PAYROLL TAXES	FEDERAL WITHHOLDING PAY…	543.39
ADP	PAYROLL TAXES	FICA/MEDICARE PAYABLE	598.44
ADP	PAYROLL TAXES	STATE WITHHOLDING PAYABLE	240.29
			7,296.65
Department: 810 - WATER			
ADP	PAYROLL TAXES	FICA	598.45
		Department 810 - WATER Total:	**598.45**
		Fund 600 - WATER Total:	**7,895.10**
Fund: 610 - SEWER			
ADP	PAYROLL CHECKS	Claim On Cash-SEWER	5,142.33
ADP	PAYROLL TAXES	FEDERAL WITHHOLDING PAY…	814.19
ADP	PAYROLL TAXES	FICA/MEDICARE PAYABLE	553.23
ADP	PAYROLL TAXES	STATE WITHHOLDING PAYABLE	244.42
			6,754.17
Department: 815 - SEWER			
ADP	PAYROLL TAXES	FICA	553.23
		Department 815 - SEWER Total:	**553.23**
		Fund 610 - SEWER Total:	**7,307.40**
		Vendor 01986 - ADP Total:	**130,883.80**

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 00026 - AFLAC			
Fund: 001 - GENERAL			
AFLAC	PAYROLL WITHHOLDINGS	INSURANCE PAYABLE	289.59
			289.59
		Fund 001 - GENERAL Total:	**289.59**
Fund: 110 - ROAD USE TAX			
AFLAC	PAYROLL WITHHOLDINGS	INSURANCE PAYABLE	179.38
			179.38
		Fund 110 - ROAD USE TAX Total:	**179.38**
Fund: 600 - WATER			
AFLAC	PAYROLL WITHHOLDINGS	INSURANCE PAYABLE	145.50
			145.50
		Fund 600 - WATER Total:	**145.50**
Fund: 610 - SEWER			
AFLAC	PAYROLL WITHHOLDINGS	INSURANCE PAYABLE	63.30
			63.30
		Fund 610 - SEWER Total:	**63.30**
		Vendor 00026 - AFLAC Total:	**677.77**
Vendor: 01859 - ALL SECURE INC			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
ALL SECURE INC	LIB ALARM	DUES/SUBSCRIPTIONS	135.00
		Department 410 - LIBRARY Total:	**135.00**
		Fund 001 - GENERAL Total:	**135.00**
		Vendor 01859 - ALL SECURE INC Total:	**135.00**
Vendor: 00142 - BLACK HILLS ENERGY			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	11.28
		Department 110 - POLICE Total:	**11.28**
Department: 150 - FIRE			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	79.36
BLACK HILLS ENERGY	NATURAL GAS	NATURAL GAS (GENERATOR)	43.77
		Department 150 - FIRE Total:	**123.13**
Department: 410 - LIBRARY			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	43.77
		Department 410 - LIBRARY Total:	**43.77**
Department: 430 - PARKS & RECREATION			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	43.77
		Department 430 - PARKS & RECREATION Total:	**43.77**
Department: 435 - AQUATIC CENTER			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	2,479.10
		Department 435 - AQUATIC CENTER Total:	**2,479.10**
Department: 620 - CITY ADMINISTRATION			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	54.38
		Department 620 - CITY ADMINISTRATION Total:	**54.38**
		Fund 001 - GENERAL Total:	**2,755.43**
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	106.02
		Department 210 - STREETS Total:	**106.02**
		Fund 110 - ROAD USE TAX Total:	**106.02**

Vendor Name	Description (Payable)	Account Name	Amount
Fund: 600 - WATER			
Department: 810 - WATER			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	236.29
		Department 810 - WATER Total:	**236.29**
		Fund 600 - WATER Total:	**236.29**
Fund: 610 - SEWER			
Department: 815 - SEWER			
BLACK HILLS ENERGY	NATURAL GAS	HEATING FUEL	208.93
		Department 815 - SEWER Total:	**208.93**
		Fund 610 - SEWER Total:	**208.93**
		Vendor 00142 - BLACK HILLS ENERGY Total:	**3,306.67**
Vendor: 00234 - CITY LAUNDERING INC			
Fund: 001 - GENERAL			
Department: 620 - CITY ADMINISTRATION			
CITY LAUNDERING INC	BLDG MAINTENANCE	BUILDING/GROUNDS	82.87
		Department 620 - CITY ADMINISTRATION Total:	**82.87**
		Fund 001 - GENERAL Total:	**82.87**
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
CITY LAUNDERING INC	SHOP FIRST AID	OPERATING SUPPLIES	73.37
		Department 210 - STREETS Total:	**73.37**
		Fund 110 - ROAD USE TAX Total:	**73.37**
		Vendor 00234 - CITY LAUNDERING INC Total:	**156.24**
Vendor: 00239 - CITY OF MANCHESTER			
Fund: 001 - GENERAL			
Department: 445 - SPORTS COMPLEX			
CITY OF MANCHESTER	COMPLEX WATER	WATER/SEWER	796.85
		Department 445 - SPORTS COMPLEX Total:	**796.85**
		Fund 001 - GENERAL Total:	**796.85**
		Vendor 00239 - CITY OF MANCHESTER Total:	**796.85**
Vendor: 00261 - COMELEC SERVICES, INC			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
COMELEC SERVICES, INC	LIB INTERENT	TELEPHONE/INTERNET	60.00
		Department 410 - LIBRARY Total:	**60.00**
		Fund 001 - GENERAL Total:	**60.00**
		Vendor 00261 - COMELEC SERVICES, INC Total:	**60.00**
Vendor: 00355 - DELAWARE COUNTY SOLID WASTE COMMISSION			
Fund: 001 - GENERAL			
Department: 290 - SOLID WASTE			
DELAWARE COUNTY SOLID W…	MONTHLY LANDFILL CHARGES	LANDFILL CHARGE	1,061.80
		Department 290 - SOLID WASTE Total:	**1,061.80**
		Fund 001 - GENERAL Total:	**1,061.80**
		Vendor 00355 - DELAWARE COUNTY SOLID WASTE COMMISSION Total:	**1,061.80**
Vendor: 00389 - DJ REPAIR INC			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
DJ REPAIR INC	PD MAINTENANCE	VEHICLE REPAIR/MAINT	486.98
		Department 110 - POLICE Total:	**486.98**
		Fund 001 - GENERAL Total:	**486.98**

Vendor Name	Description (Payable)	Account Name	Amount
Fund: 610 - SEWER			
Department: 815 - SEWER			
DJ REPAIR INC	JET-VAC HOSE	VEHICLE REPAIR/MAINT	163.08
		Department 815 - SEWER Total:	**163.08**
		Fund 610 - SEWER Total:	**163.08**
		Vendor 00389 - DJ REPAIR INC Total:	**650.06**
Vendor: 00416 - DUBUQUE FIRE EQUIPMENT INC			
Fund: 001 - GENERAL			
Department: 150 - FIRE			
DUBUQUE FIRE EQUIPMENT I…	FD MAINTENANCE	MINOR EQUIPMENT	225.00
		Department 150 - FIRE Total:	**225.00**
		Fund 001 - GENERAL Total:	**225.00**
		Vendor 00416 - DUBUQUE FIRE EQUIPMENT INC Total:	**225.00**
Vendor: 00495 - FASTENAL COMPANY INC			
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
FASTENAL COMPANY INC	LOCATOR PAINT	OPERATING SUPPLIES	78.56
		Department 210 - STREETS Total:	**78.56**
		Fund 110 - ROAD USE TAX Total:	**78.56**
Fund: 600 - WATER			
Department: 810 - WATER			
FASTENAL COMPANY INC	LOCATOR PAINT	DISTRIBUTION MAINT	78.53
		Department 810 - WATER Total:	**78.53**
		Fund 600 - WATER Total:	**78.53**
Fund: 610 - SEWER			
Department: 815 - SEWER			
FASTENAL COMPANY INC	LOCATOR PAINT	OPERATING SUPPLIES	78.53
		Department 815 - SEWER Total:	**78.53**
		Fund 610 - SEWER Total:	**78.53**
		Vendor 00495 - FASTENAL COMPANY INC Total:	**235.62**
Vendor: 00708 - IA ONE CALL			
Fund: 600 - WATER			
Department: 810 - WATER			
IA ONE CALL	W/S LOCATES	ONE CALL FEES	81.50
		Department 810 - WATER Total:	**81.50**
		Fund 600 - WATER Total:	**81.50**
Fund: 610 - SEWER			
Department: 815 - SEWER			
IA ONE CALL	W/S LOCATES	ONE CALL FEES	81.50
		Department 815 - SEWER Total:	**81.50**
		Fund 610 - SEWER Total:	**81.50**
		Vendor 00708 - IA ONE CALL Total:	**163.00**
Vendor: 00690 - INGRAM LIBRARY SERVICES INC			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
INGRAM LIBRARY SERVICES INC	LIB BOOKS	LIBRARY MATERIALS	12.60
		Department 410 - LIBRARY Total:	**12.60**
		Fund 001 - GENERAL Total:	**12.60**
Fund: 171 - LIBRARY GIFT & TRUST			
Department: 410 - LIBRARY			
INGRAM LIBRARY SERVICES INC	LIB BOOOKS	LIBRARY MATERIALS	211.15

Vendor Name	Description (Payable)	Account Name	Amount
INGRAM LIBRARY SERVICES INC	LIB BOOKS	LIBRARY MATERIALS	43.75
		Department 410 - LIBRARY Total:	**254.90**
		Fund 171 - LIBRARY GIFT & TRUST Total:	**254.90**
		Vendor 00690 - INGRAM LIBRARY SERVICES INC Total:	**267.50**
Vendor: 00714 - IPERS			
Fund: 001 - GENERAL			
IPERS	IPERS	IPERS PAYABLE	5,025.68
			5,025.68
Department: 110 - POLICE			
IPERS	IPERS	IPERS	2,414.80
IPERS	IPERS	IPERS	240.12
		Department 110 - POLICE Total:	**2,654.92**
Department: 410 - LIBRARY			
IPERS	IPERS	IPERS	1,228.09
		Department 410 - LIBRARY Total:	**1,228.09**
Department: 430 - PARKS & RECREATION			
IPERS	IPERS	IPERS	905.42
		Department 430 - PARKS & RECREATION Total:	**905.42**
Department: 435 - AQUATIC CENTER			
IPERS	IPERS	IPERS	83.61
		Department 435 - AQUATIC CENTER Total:	**83.61**
Department: 530 - BUILDING/HOUSING			
IPERS	IPERS	IPERS	328.62
		Department 530 - BUILDING/HOUSING Total:	**328.62**
Department: 620 - CITY ADMINISTRATION			
IPERS	IPERS	IPERS	913.03
		Department 620 - CITY ADMINISTRATION Total:	**913.03**
		Fund 001 - GENERAL Total:	**11,139.37**
Fund: 110 - ROAD USE TAX			
IPERS	IPERS	IPERS PAYABLE	905.87
			905.87
Department: 210 - STREETS			
IPERS	IPERS	IPERS	1,328.38
		Department 210 - STREETS Total:	**1,328.38**
		Fund 110 - ROAD USE TAX Total:	**2,234.25**
Fund: 600 - WATER			
IPERS	IPERS	IPERS PAYABLE	499.54
			499.54
Department: 810 - WATER			
IPERS	IPERS	IPERS	738.37
		Department 810 - WATER Total:	**738.37**
		Fund 600 - WATER Total:	**1,237.91**
Fund: 610 - SEWER			
IPERS	IPERS	IPERS PAYABLE	457.60
			457.60
Department: 815 - SEWER			
IPERS	IPERS	IPERS	675.44
		Department 815 - SEWER Total:	**675.44**
		Fund 610 - SEWER Total:	**1,133.04**
		Vendor 00714 - IPERS Total:	**15,744.57**

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 00719 - J & R SUPPLY INC			
Fund: 600 - WATER			
Department: 810 - WATER			
J & R SUPPLY INC	RISERS & BOXES	DISTRIBUTION MAINT	790.00
		Department 810 - WATER Total:	**790.00**
		Fund 600 - WATER Total:	**790.00**
		Vendor 00719 - J & R SUPPLY INC Total:	**790.00**
Vendor: 01901 - JASMINE WHITE			
Fund: 001 - GENERAL			
Department: 280 - AIRPORT			
JASMINE WHITE	AIRPORT MAINTENANCE	BUILDING/GROUNDS	40.00
JASMINE WHITE	AIRPORT MAINTENANCE	BUILDING/GROUNDS	40.00
		Department 280 - AIRPORT Total:	**80.00**
		Fund 001 - GENERAL Total:	**80.00**
		Vendor 01901 - JASMINE WHITE Total:	**80.00**
Vendor: 02077 - JE & SM ENTERPRISES			
Fund: 001 - GENERAL			
Department: 435 - AQUATIC CENTER			
JE & SM ENTERPRISES	POOL CONCESSIONS	CONCESSION SUPPLIES	352.00
		Department 435 - AQUATIC CENTER Total:	**352.00**
		Fund 001 - GENERAL Total:	**352.00**
		Vendor 02077 - JE & SM ENTERPRISES Total:	**352.00**
Vendor: 00771 - JOHN KEPPLER			
Fund: 001 - GENERAL			
Department: 510 - COMMUNITY BEAUTIFICATION			
JOHN KEPPLER	TREE REMOVAL/TRIMIMING	TREE REMOVALS/CHIPPING F...	1,400.00
		Department 510 - COMMUNITY BEAUTIFICATION Total:	**1,400.00**
		Fund 001 - GENERAL Total:	**1,400.00**
		Vendor 00771 - JOHN KEPPLER Total:	**1,400.00**
Vendor: 00790 - K & W COATINGS LLC			
Fund: 600 - WATER			
Department: 810 - WATER			
K & W COATINGS LLC	WILLIAMS ST WATER TOWER	WATER TOWER MAINT	9,500.00
		Department 810 - WATER Total:	**9,500.00**
		Fund 600 - WATER Total:	**9,500.00**
		Vendor 00790 - K & W COATINGS LLC Total:	**9,500.00**
Vendor: 01948 - KANOPY, INC			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
KANOPY, INC	SUBSCRIPTION	DUES/SUBSCRIPTIONS	24.00
		Department 410 - LIBRARY Total:	**24.00**
		Fund 001 - GENERAL Total:	**24.00**
		Vendor 01948 - KANOPY, INC Total:	**24.00**
Vendor: 00828 - KLUESNER SANITATION LLC			
Fund: 001 - GENERAL			
Department: 290 - SOLID WASTE			
KLUESNER SANITATION LLC	MONTHLY GARBAGE/RECYCLI...	GARBAGE CONTRACT	29,226.29
		Department 290 - SOLID WASTE Total:	**29,226.29**
		Fund 001 - GENERAL Total:	**29,226.29**
		Vendor 00828 - KLUESNER SANITATION LLC Total:	**29,226.29**

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 01998 - MAGGIE SOMMERS			
Fund: 003 - HOTEL/MOTEL TAX			
Department: 499 - OTHER CULTURE/RECREATION			
MAGGIE SOMMERS	MARKETING	TOURISM/MARKETING	800.00
		Department 499 - OTHER CULTURE/RECREATION Total:	**800.00**
		Fund 003 - HOTEL/MOTEL TAX Total:	**800.00**
		Vendor 01998 - MAGGIE SOMMERS Total:	**800.00**
Vendor: 00942 - MANCHESTER SIGNS LLC			
Fund: 168 - PARK GIFT & TRUST			
Department: 430 - PARKS & RECREATION			
MANCHESTER SIGNS LLC	SELFIE STAND SIGN	WHITEWATER PARK EXPENSES	80.00
		Department 430 - PARKS & RECREATION Total:	**80.00**
		Fund 168 - PARK GIFT & TRUST Total:	**80.00**
		Vendor 00942 - MANCHESTER SIGNS LLC Total:	**80.00**
Vendor: 00967 - MASTERPIECE CLEANING LLC			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
MASTERPIECE CLEANING LLC	CUSTODIAL	SALARIES	400.00
		Department 110 - POLICE Total:	**400.00**
Department: 620 - CITY ADMINISTRATION			
MASTERPIECE CLEANING LLC	CUSTODIAL	SALARIES	400.00
		Department 620 - CITY ADMINISTRATION Total:	**400.00**
		Fund 001 - GENERAL Total:	**800.00**
		Vendor 00967 - MASTERPIECE CLEANING LLC Total:	**800.00**
Vendor: 00986 - MEDIACOM INC			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
MEDIACOM INC	PD CHANNEL BOX	TELEPHONE/INTERNET	11.22
MEDIACOM INC	EDGE BACKUP	TELEPHONE/INTERNET	30.59
		Department 110 - POLICE Total:	**41.81**
Department: 620 - CITY ADMINISTRATION			
MEDIACOM INC	EDGE BACKUP	TELEPHONE/INTERNET	56.08
		Department 620 - CITY ADMINISTRATION Total:	**56.08**
		Fund 001 - GENERAL Total:	**97.89**
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
MEDIACOM INC	EDGE BACKUP	TELEPHONE/INTERNET	56.07
		Department 210 - STREETS Total:	**56.07**
		Fund 110 - ROAD USE TAX Total:	**56.07**
Fund: 600 - WATER			
Department: 810 - WATER			
MEDIACOM INC	EDGE BACKUP	TELEPHONE/INTERNET	56.08
		Department 810 - WATER Total:	**56.08**
		Fund 600 - WATER Total:	**56.08**
Fund: 610 - SEWER			
Department: 815 - SEWER			
MEDIACOM INC	EDGE BACKUP	TELEPHONE/INTERNET	56.08
		Department 815 - SEWER Total:	**56.08**
		Fund 610 - SEWER Total:	**56.08**
		Vendor 00986 - MEDIACOM INC Total:	**266.12**

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 01021 - MIDWEST TAPE LLC/HOOPLA			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
MIDWEST TAPE LLC/HOOPLA	LIBRARY MATERIALS	LIBRARY MATERIALS	23.24
		Department 410 - LIBRARY Total:	**23.24**
		Fund 001 - GENERAL Total:	**23.24**
		Vendor 01021 - MIDWEST TAPE LLC/HOOPLA Total:	**23.24**
Vendor: 01056 - MYERS COX CO			
Fund: 001 - GENERAL			
Department: 435 - AQUATIC CENTER			
MYERS COX CO	POOL CONCESSIONS	CONCESSION SUPPLIES	356.90
MYERS COX CO	POOL CONCESSIONS	CONCESSION SUPPLIES	395.04
		Department 435 - AQUATIC CENTER Total:	**751.94**
		Fund 001 - GENERAL Total:	**751.94**
		Vendor 01056 - MYERS COX CO Total:	**751.94**
Vendor: 01116 - ORKIN EXTERMINATION			
Fund: 001 - GENERAL			
Department: 620 - CITY ADMINISTRATION			
ORKIN EXTERMINATION	EXTERMINATION SERVICES	BUILDING/GROUNDS	725.76
		Department 620 - CITY ADMINISTRATION Total:	**725.76**
		Fund 001 - GENERAL Total:	**725.76**
		Vendor 01116 - ORKIN EXTERMINATION Total:	**725.76**
Vendor: 01120 - OVERDRIVE			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
OVERDRIVE	EBOOKS	DUES/SUBSCRIPTIONS	291.18
OVERDRIVE	EBOOKS	LIBRARY MATERIALS	400.00
		Department 410 - LIBRARY Total:	**691.18**
		Fund 001 - GENERAL Total:	**691.18**
		Vendor 01120 - OVERDRIVE Total:	**691.18**
Vendor: 01158 - PITNEY BOWES			
Fund: 001 - GENERAL			
Department: 620 - CITY ADMINISTRATION			
PITNEY BOWES	POSTAGE INK	POSTAGE	112.87
		Department 620 - CITY ADMINISTRATION Total:	**112.87**
		Fund 001 - GENERAL Total:	**112.87**
		Vendor 01158 - PITNEY BOWES Total:	**112.87**
Vendor: 01242 - RICHARD MCCRABB			
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
RICHARD MCCRABB	MOWING: EAST MAIN SHOP L...	MOWING CONTRACT	280.00
		Department 210 - STREETS Total:	**280.00**
		Fund 110 - ROAD USE TAX Total:	**280.00**
		Vendor 01242 - RICHARD MCCRABB Total:	**280.00**
Vendor: 01282 - RUNDE AUTO GROUP			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
RUNDE AUTO GROUP	PD SQUAD #5	VEHICLE REPAIR/MAINT	76.95
RUNDE AUTO GROUP	SEAT COVER	VEHICLE PURCHASE	176.00
		Department 110 - POLICE Total:	**252.95**
		Fund 001 - GENERAL Total:	**252.95**
		Vendor 01282 - RUNDE AUTO GROUP Total:	**252.95**

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 01796 - SARAH TAYLOR MARKETING LLC			
Fund: 003 - HOTEL/MOTEL TAX			
Department: 499 - OTHER CULTURE/RECREATION			
SARAH TAYLOR MARKETING L…	SOCIAL MEDIA	TOURISM/MARKETING	200.00
SARAH TAYLOR MARKETING L…	SOCIAL MEDIA	RAGBRAI EXPENSES	1,299.00
		Department 499 - OTHER CULTURE/RECREATION Total:	**1,499.00**
		Fund 003 - HOTEL/MOTEL TAX Total:	**1,499.00**
		Vendor 01796 - SARAH TAYLOR MARKETING LLC Total:	**1,499.00**
Vendor: 00952 - SCHMITZ JANITORIAL SUPPLY			
Fund: 001 - GENERAL			
Department: 430 - PARKS & RECREATION			
SCHMITZ JANITORIAL SUPPLY	PARK SUPPLIES	BUILDING/GROUNDS	554.80
SCHMITZ JANITORIAL SUPPLY	PARK SUPPLIES	BUILDING/GROUNDS	396.80
		Department 430 - PARKS & RECREATION Total:	**951.60**
		Fund 001 - GENERAL Total:	**951.60**
		Vendor 00952 - SCHMITZ JANITORIAL SUPPLY Total:	**951.60**
Vendor: 01855 - SLM LAWN MOWING & TRIMMING			
Fund: 001 - GENERAL			
Department: 280 - AIRPORT			
SLM LAWN MOWING & TRIM…	MOWING CONTRACT	MOWING CONTRACT	891.67
		Department 280 - AIRPORT Total:	**891.67**
Department: 430 - PARKS & RECREATION			
SLM LAWN MOWING & TRIM…	MOWING CONTRACT	MOWING CONTRACT	1,562.50
		Department 430 - PARKS & RECREATION Total:	**1,562.50**
Department: 510 - COMMUNITY BEAUTIFICATION			
SLM LAWN MOWING & TRIM…	MOWING CONTRACT	MOWING CONTRACT (FEMA …	796.67
		Department 510 - COMMUNITY BEAUTIFICATION Total:	**796.67**
Department: 530 - BUILDING/HOUSING			
SLM LAWN MOWING & TRIM…	NUISANCE MOW	NUISANCE ENFORCEMENT	250.00
		Department 530 - BUILDING/HOUSING Total:	**250.00**
		Fund 001 - GENERAL Total:	**3,500.84**
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
SLM LAWN MOWING & TRIM…	MOWING CONTRACT	MOWING CONTRACT	708.33
		Department 210 - STREETS Total:	**708.33**
		Fund 110 - ROAD USE TAX Total:	**708.33**
Fund: 600 - WATER			
Department: 810 - WATER			
SLM LAWN MOWING & TRIM…	MOWING CONTRACT	MOWING CONTRACT	704.17
		Department 810 - WATER Total:	**704.17**
		Fund 600 - WATER Total:	**704.17**
Fund: 610 - SEWER			
Department: 815 - SEWER			
SLM LAWN MOWING & TRIM…	MOWING CONTRACT	MOWING CONTRACT	370.83
		Department 815 - SEWER Total:	**370.83**
		Fund 610 - SEWER Total:	**370.83**
		Vendor 01855 - SLM LAWN MOWING & TRIMMING Total:	**5,284.17**

Vendor Name	Description (Payable)	Account Name	Amount
Vendor: 01099 - THE NORTHWAY CORPORATION			
Fund: 110 - ROAD USE TAX			
Department: 210 - STREETS			
THE NORTHWAY CORPORATI…	PARTS CLEANER	VEHICLE REPAIR/MAINT	261.95
		Department 210 - STREETS Total:	**261.95**
		Fund 110 - ROAD USE TAX Total:	**261.95**
		Vendor 01099 - THE NORTHWAY CORPORATION Total:	**261.95**
Vendor: 01444 - TIM HEIMS			
Fund: 003 - HOTEL/MOTEL TAX			
Department: 499 - OTHER CULTURE/RECREATION			
TIM HEIMS	REIMB SUPPLIES	RAGBRAI EXPENSES	96.27
		Department 499 - OTHER CULTURE/RECREATION Total:	**96.27**
		Fund 003 - HOTEL/MOTEL TAX Total:	**96.27**
		Vendor 01444 - TIM HEIMS Total:	**96.27**
Vendor: 00371 - UNITED STATES TREASURY			
Fund: 112 - EMPLOYEE BENEFITS			
Department: 699 - OTHER GENERAL GOVERNMENT			
UNITED STATES TREASURY	2ND WTR 2026 PCORI FEE, 42…	SELF INSURANCE/HRA/BENEFI…	13.88
		Department 699 - OTHER GENERAL GOVERNMENT Total:	**13.88**
		Fund 112 - EMPLOYEE BENEFITS Total:	**13.88**
		Vendor 00371 - UNITED STATES TREASURY Total:	**13.88**
Vendor: 01493 - US CELLULAR			
Fund: 001 - GENERAL			
Department: 150 - FIRE			
US CELLULAR	FD PHONE	TELEPHONE/INTERNET	16.79
		Department 150 - FIRE Total:	**16.79**
		Fund 001 - GENERAL Total:	**16.79**
		Vendor 01493 - US CELLULAR Total:	**16.79**
Vendor: 01172 - USPS			
Fund: 001 - GENERAL			
Department: 290 - SOLID WASTE			
USPS	UTILITY BILLING POSTAGE	POSTAGE	438.48
		Department 290 - SOLID WASTE Total:	**438.48**
		Fund 001 - GENERAL Total:	**438.48**
Fund: 600 - WATER			
Department: 810 - WATER			
USPS	UTILITY BILLING POSTAGE	POSTAGE	438.48
		Department 810 - WATER Total:	**438.48**
		Fund 600 - WATER Total:	**438.48**
Fund: 610 - SEWER			
Department: 815 - SEWER			
USPS	UTILITY BILLING POSTAGE	POSTAGE	438.61
		Department 815 - SEWER Total:	**438.61**
		Fund 610 - SEWER Total:	**438.61**
		Vendor 01172 - USPS Total:	**1,315.57**
Vendor: 01510 - VISA			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
VISA	MONTHLY CREDIT CARD USA…	TELEPHONE/INTERNET	31.37
		Department 410 - LIBRARY Total:	**31.37**

Vendor Name	Description (Payable)	Account Name	Amount
Department: 699 - OTHER GENERAL GOVERNMENT			
VISA	MONTHLY CREDIT CARD USA…	REFUNDS/MISC	17.97
		Department 699 - OTHER GENERAL GOVERNMENT Total:	**17.97**
		Fund 001 - GENERAL Total:	**49.34**
Fund: 171 - LIBRARY GIFT & TRUST			
Department: 410 - LIBRARY			
VISA	MONTHLY CREDIT CARD USA…	EDUCATIONAL PROGRAMS	25.00
VISA	MONTHLY CREDIT CARD USA…	EDUCATIONAL PROGRAMS	10.00
VISA	MONTHLY CREDIT CARD USA…	LIBRARY MATERIALS	64.99
		Department 410 - LIBRARY Total:	**99.99**
		Fund 171 - LIBRARY GIFT & TRUST Total:	**99.99**
		Vendor 01510 - VISA Total:	**149.33**
Vendor: 01520 - WALMART			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
WALMART	LIB CLEANING SUPPLIES	OFFICE SUPPLIES	48.85
		Department 410 - LIBRARY Total:	**48.85**
		Fund 001 - GENERAL Total:	**48.85**
		Vendor 01520 - WALMART Total:	**48.85**
Vendor: 01563 - WIN LLC			
Fund: 001 - GENERAL			
Department: 110 - POLICE			
WIN LLC	PHONE/INTERNET	TELEPHONE/INTERNET	168.35
		Department 110 - POLICE Total:	**168.35**
Department: 620 - CITY ADMINISTRATION			
WIN LLC	PHONE/INTERNET	TELEPHONE/INTERNET	168.35
		Department 620 - CITY ADMINISTRATION Total:	**168.35**
		Fund 001 - GENERAL Total:	**336.70**
		Vendor 01563 - WIN LLC Total:	**336.70**
Vendor: 01564 - WINDSTREAM			
Fund: 001 - GENERAL			
Department: 410 - LIBRARY			
WINDSTREAM	LIB PHONE	TELEPHONE/INTERNET	139.92
		Department 410 - LIBRARY Total:	**139.92**
		Fund 001 - GENERAL Total:	**139.92**
Fund: 600 - WATER			
Department: 810 - WATER			
WINDSTREAM	WTR PHONE	TELEPHONE/INTERNET	118.57
		Department 810 - WATER Total:	**118.57**
		Fund 600 - WATER Total:	**118.57**
Fund: 610 - SEWER			
Department: 815 - SEWER			
WINDSTREAM	WWTP ALARM	TELEPHONE/INTERNET	303.26
		Department 815 - SEWER Total:	**303.26**
		Fund 610 - SEWER Total:	**303.26**
		Vendor 01564 - WINDSTREAM Total:	**561.75**
		Grand Total:	**211,630.73**

Report Summary

Fund Summary

Fund		Expense Amount	Payment Amount
001 - GENERAL		158,760.74	158,760.74
003 - HOTEL/MOTEL TAX		2,395.27	2,395.27
110 - ROAD USE TAX		18,438.70	18,438.70
112 - EMPLOYEE BENEFITS		13.88	13.88
168 - PARK GIFT & TRUST		80.00	80.00
171 - LIBRARY GIFT & TRUST		354.89	354.89
600 - WATER		21,332.41	21,332.41
610 - SEWER		10,254.84	10,254.84
	Grand Total:	**211,630.73**	**211,630.73**

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-110-60100	SALARIES	400.00	400.00
001-110-61100	FICA	2,624.29	2,624.29
001-110-61300	IPERS	2,654.92	2,654.92
001-110-63320	VEHICLE REPAIR/MAINT	563.93	563.93
001-110-63730	TELEPHONE/INTERNET	210.16	210.16
001-110-63790	HEATING FUEL	11.28	11.28
001-110-64190	IT/COMPUTER SERVICES	28.73	28.73
001-110-67100	VEHICLE PURCHASE	176.00	176.00
001-11101	Claim On Cash-General	79,381.62	79,381.62
001-150-61100	FICA	17.67	17.67
001-150-63730	TELEPHONE/INTERNET	16.79	16.79
001-150-63790	HEATING FUEL	79.36	79.36
001-150-63800	NATURAL GAS (GENERA…	43.77	43.77
001-150-65040	MINOR EQUIPMENT	225.00	225.00
001-21200	FEDERAL WITHHOLDING…	4,645.03	4,645.03
001-21210	FICA/MEDICARE PAYABLE	7,558.81	7,558.81
001-21220	STATE WITHHOLDING P…	2,126.54	2,126.54
001-21230	IPERS PAYABLE	5,025.68	5,025.68
001-21240	INSURANCE PAYABLE	289.59	289.59
001-280-63100	BUILDING/GROUNDS	80.00	80.00
001-280-64850	MOWING CONTRACT	891.67	891.67
001-290-64190	IT/COMPUTER SERVICES	50.28	50.28
001-290-64980	GARBAGE CONTRACT	29,226.29	29,226.29
001-290-64990	LANDFILL CHARGE	1,061.80	1,061.80
001-290-65080	POSTAGE	438.48	438.48
001-410-61100	FICA	1,014.35	1,014.35
001-410-61300	IPERS	1,228.09	1,228.09
001-410-62100	DUES/SUBSCRIPTIONS	450.18	450.18
001-410-63730	TELEPHONE/INTERNET	231.29	231.29
001-410-63790	HEATING FUEL	43.77	43.77
001-410-65020	LIBRARY MATERIALS	435.84	435.84
001-410-65060	OFFICE SUPPLIES	48.85	48.85
001-430-61100	FICA	735.37	735.37
001-430-61300	IPERS	905.42	905.42
001-430-63100	BUILDING/GROUNDS	951.60	951.60
001-430-63790	HEATING FUEL	43.77	43.77
001-430-64190	IT/COMPUTER SERVICES	28.73	28.73
001-430-64850	MOWING CONTRACT	1,562.50	1,562.50
001-435-61100	FICA	1,760.61	1,760.61
001-435-61300	IPERS	83.61	83.61
001-435-63790	HEATING FUEL	2,479.10	2,479.10
001-435-65030	CONCESSION SUPPLIES	1,103.94	1,103.94
001-445-61100	FICA	6.60	6.60
001-445-63740	WATER/SEWER	796.85	796.85
001-510-63990	TREE REMOVALS/CHIPPI…	1,400.00	1,400.00

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
001-510-64850	MOWING CONTRACT (F…	796.67	796.67
001-530-61100	FICA	266.31	266.31
001-530-61300	IPERS	328.62	328.62
001-530-63990	NUISANCE ENFORCEME…	250.00	250.00
001-530-64190	IT/COMPUTER SERVICES	28.73	28.73
001-620-60100	SALARIES	400.00	400.00
001-620-61100	FICA	1,133.61	1,133.61
001-620-61300	IPERS	913.03	913.03
001-620-63100	BUILDING/GROUNDS	808.63	808.63
001-620-63730	TELEPHONE/INTERNET	224.43	224.43
001-620-63790	HEATING FUEL	54.38	54.38
001-620-64190	IT/COMPUTER SERVICES	287.33	287.33
001-620-65080	POSTAGE	112.87	112.87
001-699-64970	REFUNDS/MISC	17.97	17.97
003-499-64900	TOURISM/MARKETING	1,000.00	1,000.00
003-499-64980	RAGBRAI EXPENSES	1,395.27	1,395.27
110-11101	Claim On Cash-ROAD US…	10,458.44	10,458.44
110-210-61100	FICA	1,093.90	1,093.90
110-210-61300	IPERS	1,328.38	1,328.38
110-210-63320	VEHICLE REPAIR/MAINT	261.95	261.95
110-210-63730	TELEPHONE/INTERNET	56.07	56.07
110-210-63790	HEATING FUEL	106.02	106.02
110-210-64190	IT/COMPUTER SERVICES	50.28	50.28
110-210-64850	MOWING CONTRACT	988.33	988.33
110-210-65070	OPERATING SUPPLIES	151.93	151.93
110-21200	FEDERAL WITHHOLDING…	1,350.31	1,350.31
110-21210	FICA/MEDICARE PAYABLE	1,093.88	1,093.88
110-21220	STATE WITHHOLDING P…	413.96	413.96
110-21230	IPERS PAYABLE	905.87	905.87
110-21240	INSURANCE PAYABLE	179.38	179.38
112-699-61990	SELF INSURANCE/HRA/B…	13.88	13.88
168-430-67910	WHITEWATER PARK EXP…	80.00	80.00
171-410-64900	EDUCATIONAL PROGRA…	35.00	35.00
171-410-65020	LIBRARY MATERIALS	319.89	319.89
600-11101	Claim On Cash-WATER	5,802.84	5,802.84
600-21200	FEDERAL WITHHOLDING…	543.39	543.39
600-21210	FICA/MEDICARE PAYABLE	598.44	598.44
600-21220	STATE WITHHOLDING P…	240.29	240.29
600-21230	IPERS PAYABLE	499.54	499.54
600-21240	INSURANCE PAYABLE	145.50	145.50
600-21260	GARNISHMENT PAYABLE	111.69	111.69
600-810-61100	FICA	598.45	598.45
600-810-61300	IPERS	738.37	738.37
600-810-63110	WATER TOWER MAINT	9,500.00	9,500.00
600-810-63730	TELEPHONE/INTERNET	174.65	174.65
600-810-63790	HEATING FUEL	236.29	236.29
600-810-64190	IT/COMPUTER SERVICES	50.28	50.28
600-810-64220	ONE CALL FEES	81.50	81.50
600-810-64850	MOWING CONTRACT	704.17	704.17
600-810-65080	POSTAGE	438.48	438.48
600-810-67800	DISTRIBUTION MAINT	868.53	868.53
610-11101	Claim On Cash-SEWER	5,142.33	5,142.33
610-21200	FEDERAL WITHHOLDING…	814.19	814.19
610-21210	FICA/MEDICARE PAYABLE	553.23	553.23
610-21220	STATE WITHHOLDING P…	244.42	244.42
610-21230	IPERS PAYABLE	457.60	457.60
610-21240	INSURANCE PAYABLE	63.30	63.30
610-815-61100	FICA	553.23	553.23

Account Summary

Account Number	Account Name	Expense Amount	Payment Amount
610-815-61300	IPERS	675.44	675.44
610-815-63320	VEHICLE REPAIR/MAINT	163.08	163.08
610-815-63730	TELEPHONE/INTERNET	359.34	359.34
610-815-63790	HEATING FUEL	208.93	208.93
610-815-64190	IT/COMPUTER SERVICES	50.28	50.28
610-815-64220	ONE CALL FEES	81.50	81.50
610-815-64850	MOWING CONTRACT	370.83	370.83
610-815-65070	OPERATING SUPPLIES	78.53	78.53
610-815-65080	POSTAGE	438.61	438.61
	Grand Total:	**211,630.73**	**211,630.73**

Project Account Summary

Project Account Key		Expense Amount	Payment Amount
None		211,630.73	211,630.73
	Grand Total:	**211,630.73**	**211,630.73**

CLASS "B" RETAIL ALCOHOL LICENSE RENEWAL

Business Information

Name of Legal Entity: KWIK TRIP INC

FEIN: XX-XXX6365

Business Type: Corporation

This business is registered with the Secretary of State.

Business Number of Secretary of State: 106706

Premises Information

Premises DBA: KWIK STAR #790

Premises Address: 1000 W MAIN ST MANCHESTER IA 52057-2301

Premises Type: Convenience Store

Number of Floors: 1

Control of Premises: Own

The total square footage of the entire retail sales area plus any alcoholic beverage storage areas of the business. This includes areas of walk-in alcoholic beverage coolers that are accessible to the public.
5346

Does your premises conform to all local and state health, fire and building laws and regulations?
Yes

Does or will your licensed location wholesale alcoholic beverages to on-premises retail alcohol licensees?
Yes

Has the number of floors of the premises changed?
No

Have there been any changes to the premises in the last 12 months? This includes any changes that affect where alcohol is manufactured, stored, sold or consumed, such as adding, deleting, or changing permanent outdoor service areas.
No

Has there been a change in the control of property over the last 12 months? This includes a renewed/updated lease agreement, or changing from a deed to a lease, or a lease to a deed.
No

Has the square footage of the premises changed?
No

License Information

Effective Date: 01-Oct-2026

Length of License Requested: 12 months

Endorsements

Local Authority: City of Manchester

Ownership Information

Type	Name	ID Type	ID	DOB	Phone	Address	Percentage
Individual	ZIETLOW, SCOTT	SSN	***-**-0467	14-Dec-1957	6087934741	1301 7TH ST SW ROCHESTER MN 55902-2045	100.00
Individual	REINHART, THOMAS	SSN	***-**-9524	15-Feb-1954	6087934741	504 COUNTRY CLUB LN ONALASKA WI 54650-8797	0.00
Individual	WAGNER, DAVID	SSN	***-**-9428	05-Oct-1965	6087934741	W4460 OBER RD STODDARD WI 54658-9757	0.00

Privileges Information

Would you like to add or remove any privileges on your license?
No

Criminal History Details

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?
No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.
No

Criminal Violations

Contact Information

Contact Name: DEANNA HAFNER

Phone Number: 6087936262

Email Address: licensingdept@kwiktrip.com

Address: PO BOX 2107 LA CROSSE WI 54602-2107

Attestation Information

Attestation Name: SCOTT ZIETLOW

PARTIAL PAY ESTIMATE NUMBER FIVE

2026 ANDERSON STREET IMPROVEMENTS, MANCHESTER, IOWA

PROJECT NUMBER 25-546

Name of Contractor: Eastern Iowa Excavating & Concrete LLC 121 Nixon Street, PO Box 189 Cascade, Iowa 52033	Name of Owner: City of Manchester 208 East Main Street Manchester, Iowa 52057

Date of Completion: Original: Complete by September 4, 2026 Revised:	Amount of Contract: Original: $ 1,140,231.40 Revised: $ 1,144,541.40 Through: Change Order 1	Dates of Estimate: From: June 28, 2026 Through: July 25, 2026

Item	Code	Description	BID Quantity	CO Quantity	Unit	Unit Price	This Period Quantity	This Period Amount	Total To Date Quantity	Total To Date Amount
		BID ITEMS								
1	2010-A	CLEARING AND GRUBBING	45		UNIT	$ 36.00	30	$ 1,080.00	45	$ 1,620.00
2	2010-D-1	TOPSOIL, ON-SITE	350		CY	$ 16.50		$ -	120	$ 1,980.00
3	2010-D-3	TOPSOIL, OFF-SITE	180		CY	$ 48.75		$ -		$ -
4	2010-E	EXCAVATION, CLASS 10	2780		CY	$ 13.50	680	$ 9,180.00	2680	$ 36,180.00
5	2010-F	CORE OUT EXCAVATION	100		CY	$ 38.00	102	$ 3,876.00	102	$ 3,876.00
6	2010-H	GRANULAR STABILIZATION	2500		TON	$ 17.25	900.23	$ 15,528.97	1717.4	$ 29,625.15
7	2010-K-1	REMOVAL OF STRUCTURE, STONE HEADWALL	1		EA	$ 1,455.00		$ -	1	$ 1,455.00
8	2010-999-A	EXPLORATORY EXCAVATION	20		HR	$ 215.00	4	$ 860.00	24	$ 5,160.00
9	3010-D	REPLACEMENT OF UNSUITABLE BACKFILL MATERIAL	1000		CY	$ 37.85	73.8	$ 2,793.33	201.8	$ 7,638.13
10	3010-999-B	DEWATERING OPERATIONS	1		LS	$ 10,000.00	0.15	$ 1,500.00	1	$ 10,000.00
11	4010-A-1	SANITARY SEWER GRAVITY MAIN, TRENCHED, PVC SDR-26, 8 IN.	707		LF	$ 58.50		$ -	707	$ 41,359.50
12	4010-A-2	SANITARY SEWER GRAVITY MAIN, TRENCHED, PVC SDR-26, 10 IN.	636		LF	$ 55.25		$ -	636	$ 35,139.00
13	4010-A-3	SANITARY SEWER GRAVITY MAIN, TRENCHED, PVC SDR-26, 12 IN.	10		LF	$ 230.25		$ -	10	$ 2,302.50
14	4010-B-2	SANITARY SEWER GRAVITY MAIN CASING PIPE, TRENCHLESS, STEEL, 20 IN.	20		LF	$ 1,520.00		$ -	20	$ 30,400.00
15	4010-E-1	SANITARY SEWER SERVICE STUB, SDR 23.5, 4 IN.	381		LF	$ 41.25		$ -	404	$ 16,665.00
16	4010-E-2	SANITARY SEWER SERVICE STUB, SDR 23.5, 6 IN.	46		LF	$ 59.00		$ -	45	$ 2,655.00
17	4010-H	REMOVAL OF SANITARY SEWER, 12 IN. OR LESS	400		LF	$ 9.25		$ -	400	$ 3,700.00
18	4010-I	SANITARY SEWER CLEANOUT, 8 IN. PVC	1		EA	$ 1,900.00		$ -	0.8	$ 1,520.00
19	4010-K	SANITARY SEWER ABANDONMENT, PLUG, 4 AND 6 IN. SERVICE	8		EA	$ 180.00		$ -	4	$ 720.00
20	4010-L	SANITARY SEWER ABANDONMENT, FILL AND PLUG, 10 IN. OR LESS	730		LF	$ 7.00		$ -	225	$ 1,575.00

Item	Code	Description	BID Quantity	CO Quantity	Unit	Unit Price	This Period		Total To Date	
							Quantity	Amount	Quantity	Amount
21	4010-999-A-1	SANITARY SEWER SERVICE WYE, 8 IN.	5		EA	$ 175.50		$ -	5	$ 877.50
22	4010-999-A-2	SANITARY SEWER SERVICE WYE, 10 IN.	8		EA	$ 381.50		$ -	8	$ 3,052.00
23	4010-999-B	TEMPORARY SANITARY SEWER PUMPING	1		LS	$ 2,500.00		$ -	1	$ 2,500.00
24	4020-A-1	STORM SEWER, TRENCHED, 15 IN. RCP	327		LF	$ 61.00	285	$ 17,385.00	327	$ 19,947.00
25	4020-A-2	STORM SEWER, TRENCHED, 18 IN. RCP	120		LF	$ 57.00	120	$ 6,840.00	120	$ 6,840.00
26	4020-A-3	STORM SEWER, TRENCHED, 42 IN. RCP	30		LF	$ 285.00		$ -	38	$ 10,830.00
27	4020-D	REMOVAL OF STORM SEWER, RCP, 24 IN. OR LESS	216		LF	$ 12.25	163	$ 1,996.75	205	$ 2,511.25
28	4020-999-A	TEMPORARY STORM SEWER BYPASS PUMPING	1		LS	$ 1,875.00		$ -	1	$ 1,875.00
29	4030-B	PIPE APRON, RCP, 42 IN.	2		EA	$ 2,435.00		$ -	2	$ 4,870.00
30	4030-C	FOOTING FOR CONCRETE PIPE APRON, 42 IN.	2		EA	$ 1,965.00		$ -	2	$ 3,930.00
31	4040-A	SUBDRAIN, PERFORATED HDPE, 8 IN.	1990		LF	$ 10.80	860	$ 9,288.00	1990	$ 21,492.00
32	4040-C-1	SUBDRAIN CLEANOUT, PVC, 8 IN.	10		EA	$ 1,000.00		$ -	4	$ 4,000.00
33	4040-D-1	SUBDRAIN OUTLETS AND CONNECTIONS, 8 IN.	10		EA	$ 300.00	8	$ 2,400.00	10	$ 3,000.00
34	4040-999-A	SUMP PUMP, PVC SCH. 40, 2 IN. AND CONNECTION	30		LF	$ 31.85		$ -	45	$ 1,433.25
35	5010-A-1	WATER MAIN, TRENCHED, PVC, 4 IN.	16		LF	$ 128.15	7.5	$ 961.13	7.5	$ 961.13
36	5010-A-2	WATER MAIN, TRENCHED, PVC, 6 IN.	80		LF	$ 69.00	68	$ 4,692.00	127.5	$ 8,797.50
37	5010-A-2	WATER MAIN, TRENCHED, PVC, 8 IN.	1255		LF	$ 45.25		$ -	1255	$ 56,788.75
38	5010-B-2	WATER MAIN CASING PIPE, TRENCHLESS, STEEL, 16 IN.	20		LF	$ 1,465.00		$ -	20	$ 29,300.00
39	5010-C-2	FITTINGS, DUCTILE IRON	1360		LB	$ 14.00	360	$ 5,040.00	1162	$ 16,268.00
40	5010-E-1	WATER SERVICE STUB, POLYETHYLENE CTS, 1 IN.	543		LF	$ 29.00	266	$ 7,714.00	519	$ 15,051.00
41	5010-E-2	WATER SERVICE CORPORATION, BRASS, 1 IN., INSTALLATION ONLY	18		EA	$ 62.00	8	$ 496.00	17	$ 1,054.00
42	5010-E-3	WATER SERVICE CURB STOP AND BOX, 1 IN., INSTALLATION ONLY	17		EA	$ 103.00	7	$ 721.00	16	$ 1,648.00
43	5010-999-A	CONNECTION TO EXISTING WATER MAIN	6		EA	$ 1,015.00	3	$ 3,045.00	6	$ 6,090.00
44	5020-A-1	VALVE, GATE, 6 IN., INSTALLATION ONLY	2		EA	$ 965.00		$ -	2	$ 1,930.00
45	5020-A-2	VALVE, GATE, 8 IN., INSTALLATION ONLY	7		EA	$ 880.00		$ -	5	$ 4,400.00
46	5020-C	FIRE HYDRANT ASSEMBLY, INSTALLATION ONLY	1		EA	$ 3,455.00	0.5	$ 1,727.50	1	$ 3,455.00
47	5020-K	VALVE REMOVAL	2		EA	$ 410.00		$ -		$ -
48	5020-L	VALVE BOX REMOVAL	3		EA	$ 135.00	4	$ 540.00	4	$ 540.00
49	6010-A	MANHOLE, SW-301, 48 IN.	4		EA	$ 5,515.00		$ -	4	$ 22,060.00
50	6010-B-1	INTAKE, SW-501	3		EA	$ 3,325.00	1.5	$ 4,987.50	2.5	$ 8,312.50
51	6010-B-2	INTAKE, SW-505	2		EA	$ 4,700.00	1.8	$ 8,460.00	1.8	$ 8,460.00
52	6010-B-3	INTAKE, SW-507	1		EA	$ 6,375.00		$ -	1	$ 6,375.00
53	6010-H-1	REMOVE MANHOLE	6		EA	$ 935.00		$ -	6	$ 5,610.00
54	6010-H-2	REMOVE INTAKE	4		EA	$ 760.00	2	$ 1,520.00	4	$ 3,040.00
55	6010-999-A	CONNECTION TO EXISTING PIPE	2		EA	$ 1,950.00	1	$ 1,950.00	2	$ 3,900.00

Item	Code	Description	BID Quantity	CO Quantity	Unit	Unit Price	This Period Quantity	This Period Amount	Total To Date Quantity	Total To Date Amount
56	7030-A-1	REMOVAL OF SIDEWALK	1035		SY	$ 8.15	1056	$ 8,606.40	2091	$ 17,041.65
57	7030-A-3	REMOVAL OF DRIVEWAY	711		SY	$ 8.50	41	$ 348.50	711	$ 6,043.50
58	7030-E-1	SIDEWALK, PCC, 4 IN. THICK	820		SY	$ 39.00		$ -	275	$ 10,725.00
59	7030-E-2	SIDEWALK, PCC, 5 IN. THICK	451		SY	$ 40.00		$ -	400	$ 16,000.00
60	7030-E-3	SIDEWALK, PCC, 6 IN. THICK	344		SY	$ 72.00		$ -	100	$ 7,200.00
61	7030-G	DETECTABLE WARNING	176		SF	$ 44.50		$ -	20	$ 890.00
62	7030-H-1-a	DRIVEWAY, PAVED, PCC, 6 IN. THICK	897		SY	$ 47.25		$ -	400	$ 18,900.00
63	7030-H-1-b	DRIVEWAY, PAVED, PCC, 6 IN. THICK REINFORCED	12.5		SY	$ 102.50		$ -	12.5	$ 1,281.25
64	7040-H-1	PAVEMENT REMOVAL HMA	220		SY	$ 10.00		$ -	220	$ 2,200.00
65	7040-H-2	PAVEMENT REMOVAL PCC AND CURB	4887		SY	$ 6.25		$ -	4887	$ 30,543.75
66	8020-B	PAINTED PAVEMENT MARKINGS, SOLVENT/WATERBORNE	1		LS	$ 910.00		$ -		$ -
67	8030-A	TEMPORARY TRAFFIC CONTROL	1		LS	$ 37,675.00	0.05	$ 1,883.75	0.8	$ 30,140.00
68	9010-B	HYDRAULIC SEEDING, FERTILIZING, AND MULCHING	0.6		AC	$ 14,500.00	0.25	$ 3,625.00	0.25	$ 3,625.00
69	9010-D	WATERING	12		EA	$ 135.00	2	$ 270.00	2	$ 270.00
70	9040-D-1	FILTER SOCKS, 12 IN.	200		LF	$ 5.15		$ -		$ -
71	9040-D-2	FILTER SOCKS, REMOVAL	200		LF	$ 1.75		$ -		$ -
72	9040-E	TEMPORARY RECP, TYPE 1	200		SY	$ 3.85		$ -		$ -
73	9040-T-1	INLET PROTECTION DEVICE	8		EA	$ 85.00		$ -	7	$ 595.00
74	9040-T-2	INLET PROTECTION DEVICE, MAINTENANCE	8		EA	$ 40.00		$ -		$ -
75	11,030-A	MAINTENANCE OF POSTAL SERVICE	1		LS	$ 785.00	0.05	$ 39.25	0.8	$ 628.00
76	11,030-B	MAINTENANCE OF SOLID WASTE COLLECTION	1		LS	$ 650.00	0.05	$ 32.50	0.8	$ 520.00
77	11,050-A	CONCRETE WASHOUT	1		LS	$ 725.00		$ -	0.2	$ 145.00
1.1	2010-J	SUBBASE, MODIFIED, 6 IN. THICK	2900		TON	$ 18.25	1506.64	$ 27,496.18	3375.13	$ 61,596.12
1.2	7010-A	PAVEMENT, PCC, 6 IN. THICK	4900		SY	$ 48.00		$ -	2078	$ 99,744.00
1.3	7010-E	CURB AND GUTTER, PCC, 30 IN. 6 IN. THICK	145		LF	$ 28.00		$ -	30	$ 840.00
1.4	7020-A	PAVEMENT, ASPHALT	55		TON	$ 209.00		$ -	17.21	$ 3,596.89
1.5	11,020-A	MOBILIZATION	1		LS	$ 13,750.00		$ -	1	$ 13,750.00
A01*	CCO1	SANITARY SEWER MANHOLE BASE		2	EA	$ 2,155.00		$ -	2	$ 4,310.00
		TOTAL BID ITEMS						**$ 156,883.75**		**$ 855,354.32**
		STOCKPILED SEWER AND WATER MATERIALS	1		LS	$ 87,000.40	-0.24	$ (20,880.10)		$ -

*Modified by Change Order

PARTIAL PAY ESTIMATE NUMBER FIVE

2026 ANDERSON STREET IMPROVEMENTS, MANCHESTER, IOWA

PROJECT NUMBER 25-546

This Period		Retainer 3.00%	Total to Date	
$	156,883.75	Amount Earned	$	855,354.32
$	4,706.51	Amount Retained	$	25,660.63
XXXXXXXXXXXXXXXXXX		Previous Payments	$	698,396.55
$	(20,880.10)	Stockpiled Materials	$	-
$	131,297.14	Amount Due	$	131,297.14

Estimated Percent of Job Completed	74.73%
Is Contractor's Construction Progress on Schedule?	Yes

Submitted By:

Eastern Iowa Excavating and Concrete LLC

By: Matt Menster Date: 8-4-26

Matt Menster, Project Manager

Council Approval Date:

City of Manchester

By: Date:

Connie Behnken, Mayor

Recommended By:

Fehr Graham

By: Samuel R Ertl Date: 08/04/2026

Samuel R. Ertl, PE, Project Manager

By: Date:

Erin Learn, City Clerk

APPLICATION FOR PAYMENT NO. 2

Name of Contractor: Midwest Concrete, Inc. Dated: August 5, 2026
Name of Owner *City of Manchester, Iowa*
Contract For: ***Grand Avenue Trail Extension*** Engineer's Project No. 24-150

Item No.	Item Description	Quant.	Unit	Unit Price	This Period Quantity	This Period Amount	Total to Date Quantity	Total to Date Amount
Date of Completion: Original	08/14/26	*Amount of Contract:* Original		$ 199,862.20	*Dates of Estimate:* From	July 20, 2026		
Revised		Revised			To	July 31, 2026		
		Contract Items			This Period		Total to Date	
Base Bid								
1	SPECIAL BACKFILL	710	TON	21.00	661.39	13,889.19	661.39	13,889.19
2	EMBANKMENT-IN-PLACE	480	CY	26.00	480	12,480.00	480	12,480.00
3	EXCAVATION, CLASS 10, ROADWAY AND BORROW	820	CY	10.00	820	8,200.00	820	8,200.00
4	TOPSOIL, STRIP, SALVAGE AND SPREAD	600	CY	11.00	400	4,400.00	400	4,400.00
5	SHOULDER FINISHING, EARTH	37.5	STA	100.00	0	-	0	-
6	REMOVAL OF PAVEMENT	90	SY	14.00	90	1,260.00	90	1,260.00
7	RECREATIONAL TRAIL, PORTLAND CEMENT CONCRETE, 5 IN.	2,298	SY	46.00	1322	60,812.00	1322	60,812.00
8	RECREATIONAL TRAIL, PORTLAND CEMENT CONCRETE, 6 IN.	19.9	SY	90.00	0	-	0	-
9	DETECTABLE WARNINGS	52	SF	52.00	0	-	0	-
10	CURB AND GUTTER, P.C. CONCRETE, 2.5 FT.	28	LF	53.00	0	-	0	-
11	DRIVEWAY, P.C. CONCRETE, 8 IN.	97.9	SY	68.00	58.0	3,944.00	58.0	3,944.00
12	PAINTED PAVEMENT MARKINGS, WATERBORNE OR SOLVENT-BASEI	6.2	STA	260.00	0	-	0.00	-
13	TRAFFIC CONTROL	1	LS	2,000.00	0.5	1,000.00	0.50	1,000.00
14	PATCHES, FULL-DEPTH FINISH, BY AREA	43.8	SY	100.00	0	-	0.00	-
15	PATCHES, FULL-DEPTH FINISH, BY COUNT	2	EACH	100.00	0	-	0	-
16	MOBILIZATION	1	LS	11,000.00	0.9	9,900.00	1.0	11,000.00
17	MULCHING, MECHANICALLY-BONDED FIBER MATRIX	0.5	ACRE	3,300.00	0	-	0	-
18	STABILIZING CROP - SEEDING AND FERTILIZING (URBAN)	0.5	ACRE	2,200.00	0	-	0	-
19	SILT FENCE	1,200	LF	1.60	0	-	0	-
20	PERIMETER AND SLOPE SEDIMENT CONTROL DEVICE, 12 IN. DIA.	3,230	LF	3.10	240	744.00	240	744.00
21	REMOVAL OF PERIMETER AND SLOPE OR DITCH CHECK SEDIMENT C	4,430	LF	0.10	0	-	0	-
	TOTAL AMOUNT					$ 116,629.19		$ 117,729.19
	AMOUNT				***THIS PERIOD***		***TOTAL TO DATE***	
	Amount Earned					$ 116,629.19		$ 117,729.19
	Amount Retained	3%				3,498.88		3,531.88
	Previous Payments							1,067.00
	AMOUNT DUE					**$ 113,130.31**		**$ 113,130.31**
	Estimated Percentage Job Completion						58.9%	
	Is Construction Progress on Schedule				_X__YES		____ NO	

CONTRACTOR CERTIFICATION:
The undersigned CONTRACTOR certifies that (1) all previous progress payments received from the owner on account of Work done under the Contract Referred to above have been applied to discharge in full the obligations of CONTRACTOR incurred in connection with Work covered by prior Applications for Payment; and (2) title to all materials and equipment incorporated in said Work or otherwise listed in or covered by this Application for Payment will pass to Owner at time of payment free and clear of all liens, claims, security interests and encumbrances (except such as covered by Bond acceptable to the OWNER).

CONTRACTOR
Midwest Concrete, Inc.

Dated __________________________ By ____________________________________

ENGINEER'S RECOMMENDATION
This Application (with accompanying documentation) meets the requirements of the Contract Documents and payment of the above AMOUNT DUE this application is recommended.

Burrington Group, Inc.
ENGINEER

Dated __________________________ By ____________________________________
Jason A. Wenger, P.E.

OWNER'S APPROVAL

City of Manchester, Iowa
OWNER

Dated __________________________ By ____________________________________

Page 1 of 1

R-091-2026
RESOLUTION WAIVING RIGHT TO REVIEW PLAT OF SURVEY, BENNETT FAMILY SECOND SUBDIVISION

WHEREAS, a Plat of Survey, Bennett Family Second Subdivision, Delaware County, Iowa, affecting the premises specifically described in the Surveyor's Certificate of Randy Rattenborg, dated _________ has been filed with the City Clerk of the City of Manchester, Delaware County, Iowa is described as follows:

> ***Bennett Family Second Subdivision**, A subdivision of part of the SE ¼ -SW ¼ and part of the SW ¼ -SE ¼, Section 3, Township Eighty-Eight North (T88N), Range Five West (R5W) of the Fifth Principal Meridian, Delaware County, Iowa*

WHEREAS, the Plat of Survey, Bennett Family Second Subdivision and its attachments conform to Sections 354.6, 354.11 and 355.8 of the Iowa Code and therefore can be approved pursuant to 354.8 of the Iowa Code; and

WHEREAS, said Bennett Family Second Subdivision is located within the two (2) mile jurisdictional radius of the current city limits, and outside the Urban Growth Area and it is unlikely that the city limits will extend to include this parcel; and

WHEREAS, the City Council has fully considered the same and found the same to be in accordance with the ordinances of the City of Manchester, Iowa, relating to plats and additions to cities or within a two-mile radius of the City; and

WHEREAS, said plat falls under Manchester Code Chapter 170.23 Plats Required and Exemptions Allowed under item 2. *"A division of property through the probate of an estate, or by order of a court of law;" and*

WHEREAS, the owner of the property, Sara W. Bennett (deceased) and Rebecca Dolan, Co Trustees of the Survivor's Trust under the Bennett Revocable Trust has requested the City waive their right to review this property division, and

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Manchester, Delaware County, Iowa, that said Plat of Survey, Bennett Family Second Subdivision***, Delaware County, Iowa***, be, and the same is hereby acknowledged, approved and accepted on the part of the City of Manchester, Delaware County, Iowa.

The Mayor and City Clerk are hereby directed to certify this approval and affix the same to said Plat of Survey, as by law provided.

Passed this 10th day of August, A.D., 2026.

____
Connie Behnken, Mayor

ATTEST:

____
Erin Learn, City Clerk

STATE OF IOWA)
) ss.
COUNTY OF DELAWARE)

On this 10th day of August, 2026, before me, Laura K. Thomas, a Notary Public in and for the State of Iowa, personally appeared Connie Behnken and Erin Learn, to me personally known, and, who, being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Manchester, Iowa; that the seal affixed to the foregoing instrument is the corporate seal of the corporation, and that the instrument was signed and sealed on behalf of the corporation, by the authority of its City Council, as contained in Resolution Number R-091-2026, adopted by the City Council on the 10th day of August, 2026, and that Connie Behnken and Erin Learn acknowledge the execution of the instrument to be their voluntary act and deed and the voluntary act and deed of the corporation, by it voluntarily executed.

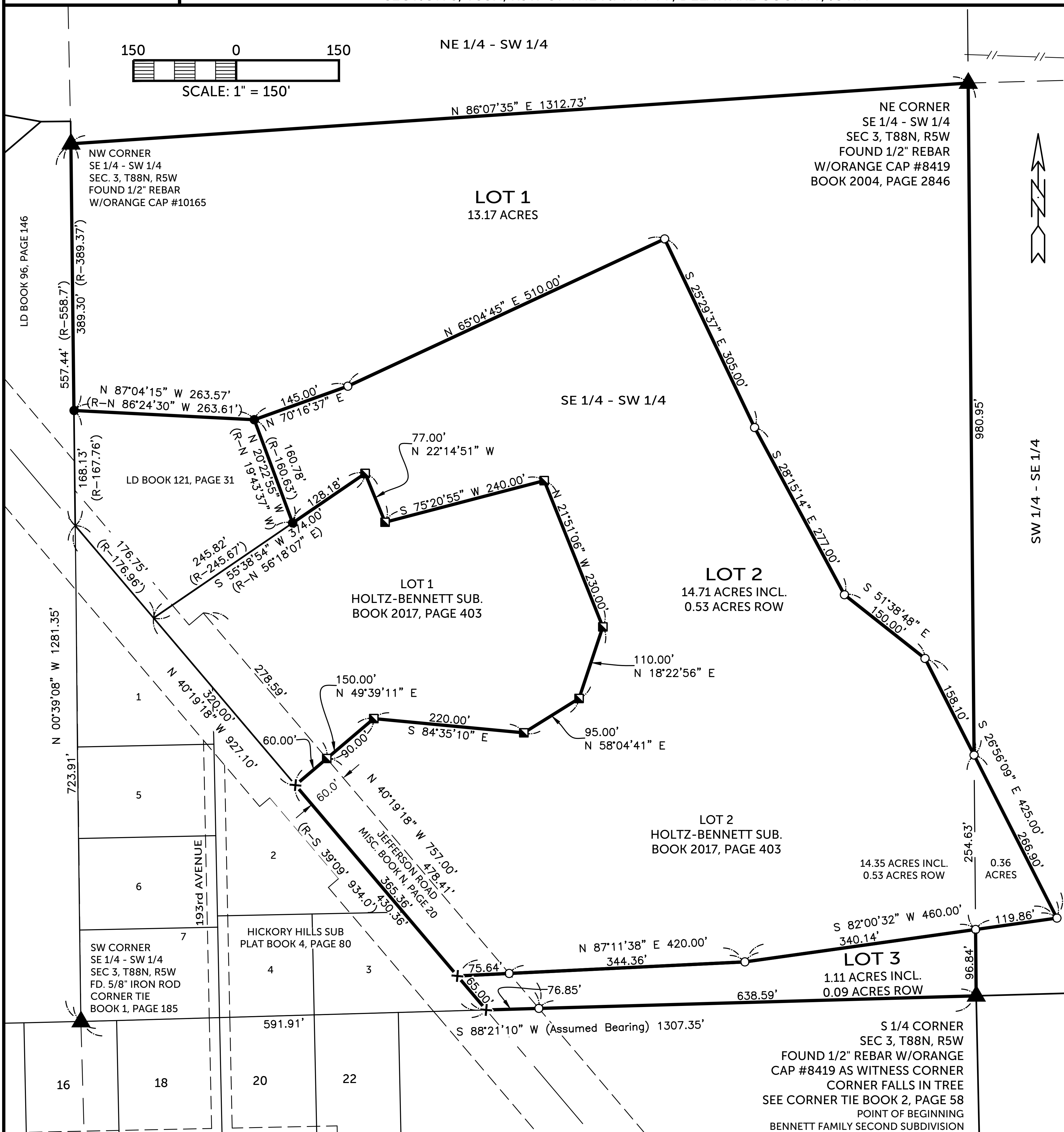
____
Laura K. Thomas, Notary Public.

COUNTY: DELAWARE
SECTION 3 , T 88 N, R 5 W
ALIQUOT PART: SE 1/4 - SW 1/4, SW 1/4 - SE 1/4
CITY:
SURVEY: BENNETT FAMILY SECOND SUBDIVISION
BLOCK: LOTS: 1 - 3
PROPRIETOR: Sara W. Bennett and Rebecca A. Dolan
Co-Trustees of the Survivor's Trust under the Bennett Revocable Trust
REQUESTED BY: TROY LOUWAGIE, HERTZ FARM MANAGEMENT
SURVEYOR: RANDALL L. RATTENBORG
COMPANY: BURRINGTON, GROUP, INC. 105 W. MAIN STREET, MANCHESTER, IA 52057 INFO@BURRINGTONGROUP.COM 563-927-2434

PLAT OF SURVEY

BENNETT FAMILY SECOND SUBDIVISION

A SUBDIVISION OF PART OF THE SE 1/4 - SW 1/4 AND PART OF THE SW 1/4 - SE 1/4
SECTION 3, T88N, R5W OF THE FIFTH P.M., DELAWARE COUNTY, IOWA



SURVEYED ON: 3/26, 4/17, 5/13, 6/2/2026
SURVEY REQUESTED BY: TROY LOUWAGIE, HERTZ FARM MANAGEMENT

Q:\Civil3D_Survey\GPS Box 37\GPS Box 37 2017.dwg

LICENSED PROFESSIONAL LAND SURVEYOR
RANDALL L. RATTENBORG
17939
IOWA

SHEETS COVERED BY THIS SEAL: SHEET 1 & 2

PROPRIETORS: Sara W. Bennett and Rebecca A. Dolan
Co-Trustees of the Survivor's Trust under the Bennett Revocable Trust

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 PROFESSIONAL LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

RANDALL L. RATTENBORG P.L.S. LIC. #17939 DATE
MY LICENSE RENEWAL DATE IS DECEMBER 31, 2027

BURRINGTON GROUP, INC.
Civil Engineering | Land Surveying
105 W. Main Street Manchester, Iowa 52057 burringtongroup.com

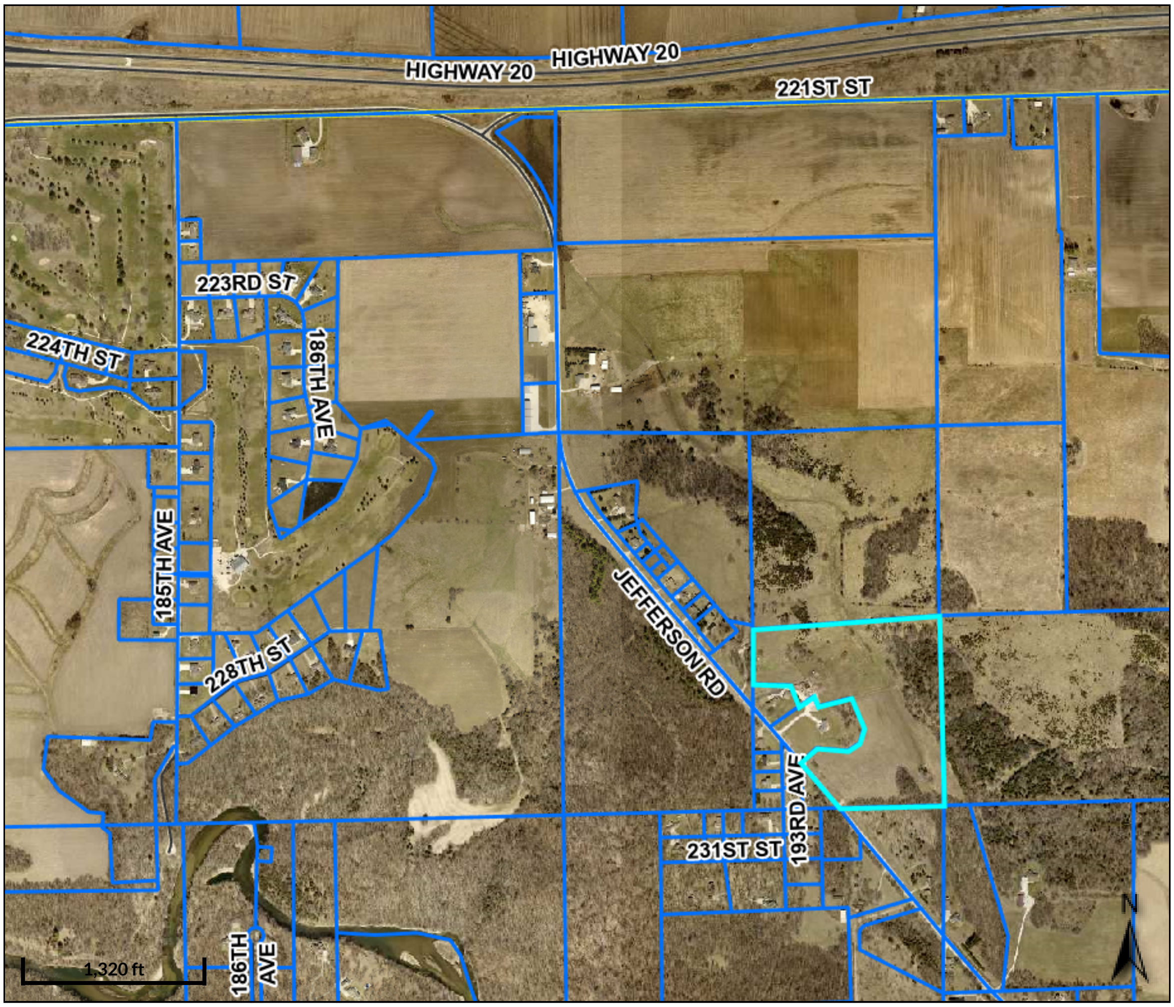
PROJECT NO. 26-037
SCALE: 1"= 150'
DATE: 7/9/2026
DRAWN BY: RLR/DM
CHECKED BY: DDK
GPS BOX: 37
SHEET 1 OF 2

LEGEND
- ▲ SECTION CORNER
- ● FOUND 1/2" REBAR
- ○ SET 1/2" REBAR w/ ORANGE CAP PLS 17939
- × SET CUT "X"
- SECTION LINE
- QUARTER LINE
- QTR.–QTR. LINE
- FENCE LINE
- CENTER LINE
- EASEMENT OR ROW LINE
- LOT/PARCEL BOUNDARY
- BOUNDARY ESTABLISHED
- R RECORDED

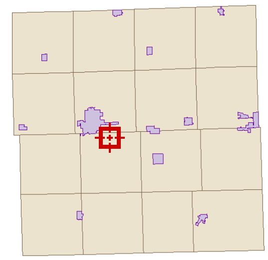
Beacon™ Delaware County, IA

Bennett Family Second Subdivision

Key Map



Overview



Legend

Corporate Limits

- Corporate Limits
- Unincorporated Area
- **Political Townships**

Parcels

- BLL
- Parcel
- **Roads**

Parcel ID	240030001020	**Alternate ID**	n/a	**Owner Address**	Bennett Revocable Trust
Sec/Twp/Rng	3-88-5	**Class**	A		Survivor's Trust
Property Address		**Acreage**	28.64		c/o Benett, Sara W
					PO Box 456
					Manchester, IA 52057

District	MILO WEST DELAWARE FD#7
Brief Tax Description	HOLTZ-BENNETT SUBD LT 2 (Note: Not to be used on legal documents)

__Disclaimer:__ All critical information should be independently verified. If you have questions about this site please contact either the Delaware County Auditor's Office at 563 927-4701 or the Delaware County Assessor's Office at 563 927-2526

Date created: 7/23/2026
Last Data Uploaded: 7/23/2026 5:02:08 AM

Developed by SCHNEIDER GEOSPATIAL

R-092-2026

RESOLUTION WAIVING RIGHT TO REVIEW PLAT OF SURVEY, PARCEL 2026-69

WHEREAS, a Plat of Survey, Parcel 2026-69, Delaware County, Iowa, affecting the premises specifically described in the Surveyor's Certificate of Randy Rattenborg, dated _____________ has been filed with the City Clerk of the City of Manchester, Delaware County, Iowa is described as follows:

> ***Parcel 2026-69****, in the Northeast Quarter of the Fractional Northwest Quarter Section 2, Township Eighty-Eight North (T88N), Range Five West (R5W) of the Fifth Principal Meridian, Delaware County, Iowa*

WHEREAS, said Parcel 2026-69 is located on the fringes of the two mile radius of the current city limits, and outside the Urban Growth Area; and

WHEREAS, it is unlikely that the city limits will extend to include this parcel; and

WHEREAS, Parcel 2026-69, Delaware County, Iowa, qualifies for review by the City Manager as specified in Section 170.22 of the Manchester Code of Ordinances. Plat of Survey, Parcel 2026-69 does not require review or approval by the Planning and Zoning Commission; and

WHEREAS, the City Council has fully considered the same and found the same to be in accordance with the ordinances of the City of Manchester, Iowa, relating to plats and additions to cities or within a two mile radius of the City; and

WHEREAS, the Plat of Survey, Parcel 2026-69 and its attachments conform to Sections 354.6, 354.11 and 355.8 of the Iowa Code and therefore can be approved pursuant to 354.8 of the Iowa Code; and

WHEREAS, the Manchester City Manager has recommended to the City Council that they accept the Plat of Survey, Parcel 2026-69.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Manchester, Delaware County, Iowa, that said Plat of Survey, Parcel 2026-69***, Delaware County, Iowa***, be, and the same is hereby acknowledged, approved and accepted on the part of the City of Manchester, Delaware County, Iowa.

The Mayor and City Clerk are hereby directed to certify this approval and affix the same to said Plat of Survey, as by law provided.

Passed this 10th day of August, A.D., 2026.

____

Connie Behnken, Mayor

ATTEST:

____

Erin Learn, City Clerk

STATE OF IOWA)
) ss.
COUNTY OF DELAWARE)

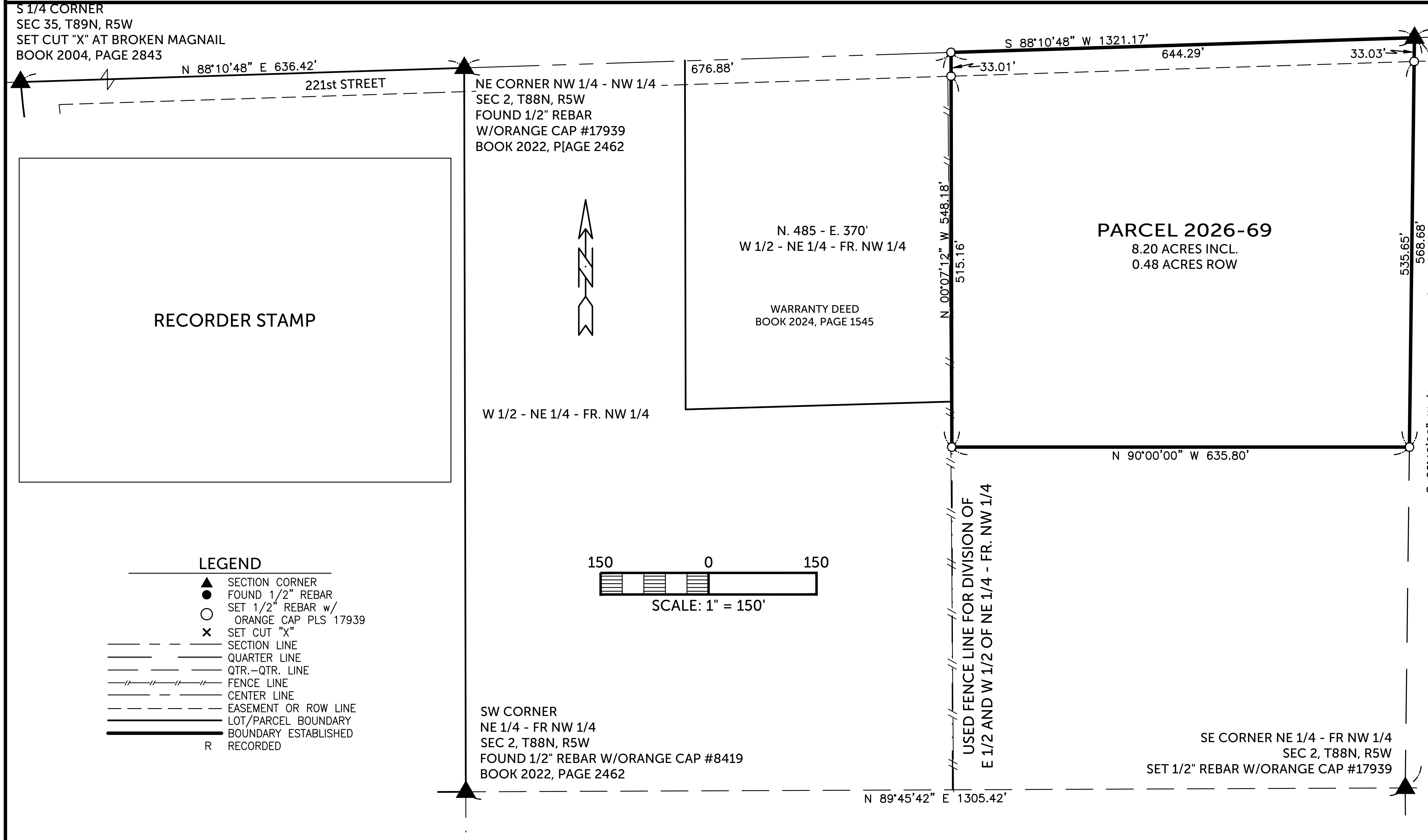
On this 10th day of August, 2026, before me, Laura K. Thomas, a Notary Public in and for the State of Iowa, personally appeared Connie Behnken and Erin Learn, to me personally known, and, who, being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Manchester, Iowa; that the seal affixed to the foregoing instrument is the corporate seal of the corporation, and that the instrument was signed and sealed on behalf of the corporation, by the authority of its City Council, as contained in Resolution Number R-092-2026, adopted by the City Council on the 10th day of August, 2026, and that Connie Behnken and Erin Learn acknowledge the execution of the instrument to be their voluntary act and deed and the voluntary act and deed of the corporation, by it voluntarily executed.

____

Laura K. Thomas, Notary Public.

PARCEL 2026-69

PART OF THE E 1/2 OF THE NE 1/4 - FR. NW 1/4 OF SECTION 2, T88N, R5W OF THE FIFTH P.M., DELAWARE COUNTY, IOWA



Parcel 2026-69; in the Northeast Quarter of the Fractional Northwest Quarter Section 2, Township 88 North, Range 5 West of the 5th P.M., Delaware County, Iowa more particularly described as follows:

Beginning at the North Quarter Corner of said Section;

Thence South 00° 42' 26" West (Assumed Bearing), 568.68 feet; along the East Line of said Quarter-Quarter Section;

Thence North 90° 00' 00" West, 635.80 feet to the East Line of the West Half of said Northeast Quarter of the Fractional Northwest Quarter;

Thence North 00° 07' 12" West, 548.18 feet along said East Line to the Center Line of County Road (221st Street) and the North Line of said Section;

Thence North 88° 10' 48" East, 644.29 feet along said North Line to the Point of Beginning.

Containing **8.20 Acres**, including 0.48 Acre of County Road (221st Street) Right-of-Way, subject to Easements of Record.

Q:\Civil3D_Survey\GPS Box 37\GPS Box 37 2017.dwg

LICENSED PROFESSIONAL LAND SURVEYOR
RANDALL L. RATTENBORG
17939
IOWA

SHEETS COVERED BY THIS SEAL: This Sheet Only

PROPRIETORS: Sara W. Bennett and Rebecca A. Dolan
Co-Trustees of the Survivor's Trust under the Bennett Revocable Trust

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 PROFESSIONAL LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

RANDALL L. RATTENBORG P.L.S. #17939 DATE MY LICENSE RENEWAL DATE IS DECEMBER 31, 2027

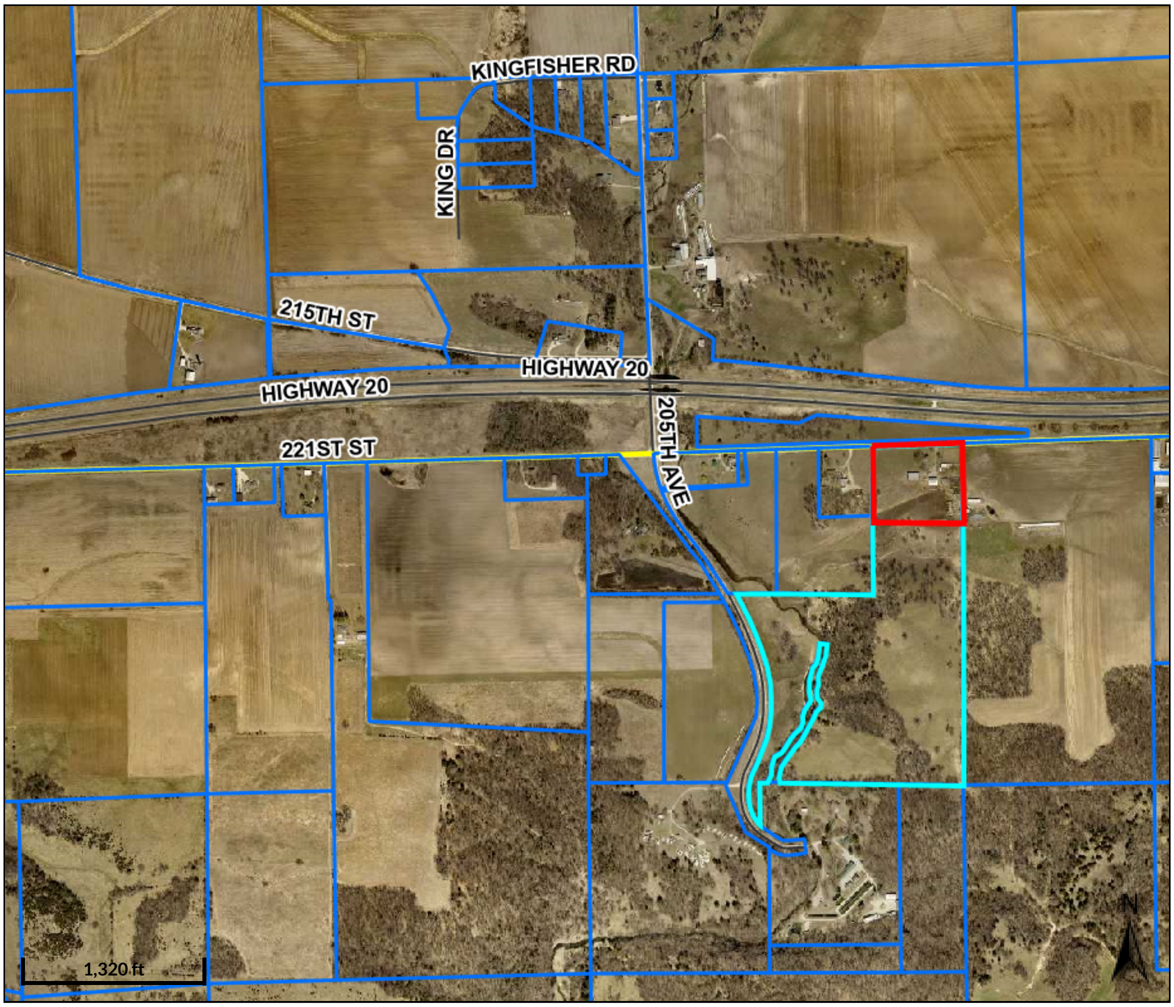
BURRINGTON GROUP, INC.
Civil Engineering | Land Surveying
105 W. Main Street Manchester, Iowa 52057 Phone: 563-927-2434 email:info@burringtongroup.com website: burringtongroup.com

PROJECT NO. 26-037	COUNTY: DELAWARE
SCALE: 1" = 100'	SECTION 2 , T 88 N, R 5 W
DATE: July 6, 2026	ALIQUOT PART: NE 1/4 - Fr'l NW 1/4
DRAWN BY: dm	CITY:
CHECKED BY: ddk/rr	SURVEY: Parcel 2026-69
GPS BOX: 37	BLOCK: LOTS:
SHEET 1 OF 1	PROPRIETOR: Sara W. Bennett and Rebecca A. Dolan
	Co-Trustees of the Survivor's Trust under the Bennett Revocable Trust
	SURVEYOR: Randy Rattenborg
	REQUESTED BY: Troy Louwagie, Hertz Farm Management
	SURVEYED ON: July 5,2026

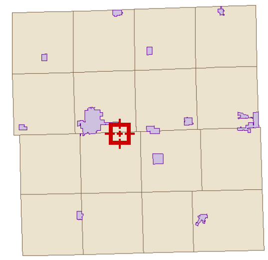
Beacon™ Delaware County, IA

Parcel 2026-69

Key Map



Overview



Legend

Corporate Limits

- Corporate Limits
- Unincorporated Area

Political Townships

Parcels

- BLL
- Parcel

Roads

Parcel ID	235020000100	**Alternate ID**	n/a	**Owner Address**	Bennett Revocable Trust
Sec/Twp/Rng	2-88-5	**Class**	A		Survivor's Trust
Property Address	2046 221ST ST	**Acreage**	58.32		c/o Benett, Sara W
	MANCHESTER				PO Box 456
					Manchester, IA 52057

District	MILO WEST DELAWARE FD#8
Brief Tax Description	E 15.86 AC NE NW, S 1/2 NW E OF RD EX HATCHERY (Note: Not to be used on legal documents)

Disclaimer: *All critical information should be independently verified. If you have questions about this site please contact either the Delaware County Auditor's Office at 563 927-4701 or the Delaware County Assessor's Office at 563 927-2526*

Date created: 7/23/2026
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R-093-2026
RESOLUTION WAIVING RIGHT TO REVIEW PLAT OF SURVEY, PARCEL 2026-70

WHEREAS, a Plat of Survey, Parcel 2026-70, Delaware County, Iowa, affecting the premises specifically described in the Surveyor's Certificate of Randy Rattenborg, dated _____________ has been filed with the City Clerk of the City of Manchester, Delaware County, Iowa is described as follows:

> ***Parcel 2026-70****, in the Southwest Quarter of the Southeast Quarter of Section 2, Township Eighty-Eight North (T88N), Range Five West (R5W) of the Fifth Principal Meridian, Delaware County, Iowa*

WHEREAS, said Parcel 2026-70 is located on the fringes of the two mile radius of the current city limits, and outside the Urban Growth Area; and

WHEREAS, it is unlikely that the city limits will extend to include this parcel; and

WHEREAS, Parcel 2026-70, Delaware County, Iowa, qualifies for review by the City Manager as specified in Section 170.22 of the Manchester Code of Ordinances. Plat of Survey, Parcel 2026-70 does not require review or approval by the Planning and Zoning Commission; and

WHEREAS, the City Council has fully considered the same and found the same to be in accordance with the ordinances of the City of Manchester, Iowa, relating to plats and additions to cities or within a two mile radius of the City; and

WHEREAS, the Plat of Survey, Parcel 2026-70 and its attachments conform to Sections 354.6, 354.11 and 355.8 of the Iowa Code and therefore can be approved pursuant to 354.8 of the Iowa Code; and

WHEREAS, the Manchester City Manager has recommended to the City Council that they accept the Plat of Survey, Parcel 2026-70.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of the City of Manchester, Delaware County, Iowa, that said Plat of Survey, Parcel 2026-70, Delaware County, Iowa, be, and the same is hereby acknowledged, approved and accepted on the part of the City of Manchester, Delaware County, Iowa.

The Mayor and City Clerk are hereby directed to certify this approval and affix the same to said Plat of Survey, as by law provided.

Passed this 10th day of August, A.D., 2026.

____
Connie Behnken, Mayor

ATTEST:

____
Erin Learn, City Clerk

STATE OF IOWA)
) ss.
COUNTY OF DELAWARE)

On this 10th day of August, 2026, before me, Laura K. Thomas, a Notary Public in and for the State of Iowa, personally appeared Connie Behnken and Erin Learn, to me personally known, and, who, being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the City of Manchester, Iowa; that the seal affixed to the foregoing instrument is the corporate seal of the corporation, and that the instrument was signed and sealed on behalf of the corporation, by the authority of its City Council, as contained in Resolution Number R-093-2026, adopted by the City Council on the 10th day of August, 2026, and that Connie Behnken and Erin Learn acknowledge the execution of the instrument to be their voluntary act and deed and the voluntary act and deed of the corporation, by it voluntarily executed.

____
Laura K. Thomas, Notary Public.

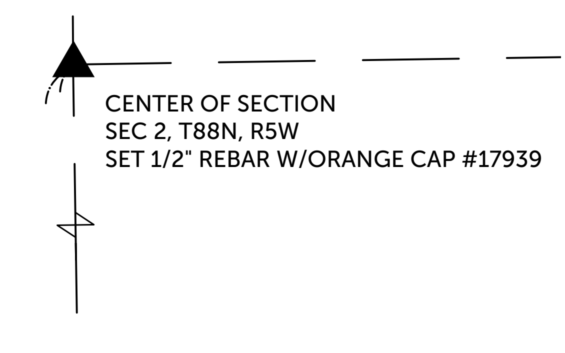
COUNTY: DELAWARE
SECTION 2 , T 88 N, R 5 W
ALIQUOT PART: SW 1/4 - SE 1/4

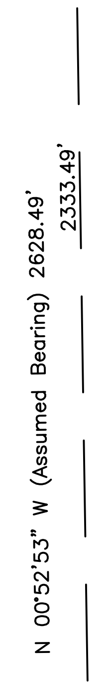
CITY:
SURVEY: PARCEL 2026-70
BLOCK: LOTS:
PROPRIETOR: Sara W. Bennett and Rebecca A. Dolan
Co-Trustees of the Survivor's Trust under the Bennett Revocable Trust
REQUESTED BY: TROY LOUWAGIE, HERTZ FARM MANAGEMENT
SURVEYOR: RANDALL L. RATTENBORG
COMPANY: BURRINGTON, GROUP, INC.
105 W. MAIN STREET, MANCHESTER, IA 52057
INFO@BURRINGTONGROUP.COM 563-927-2434

PLAT OF SURVEY

PARCEL 2026-70

PART OF THE SW 1/4 - SE 1/4 OF SECTION 2, T88N, R5W OF THE FIFTH P.M., DELAWARE COUNTY, IOWA





Parcel 2026-70; in the Southwest Quarter of the Southeast Quarter of Section 2, Township 88 North, Range 5 West of the 5th P.M., Delaware County, Iowa more particularly described as follows:

Beginning at the South Quarter Corner of said Section;

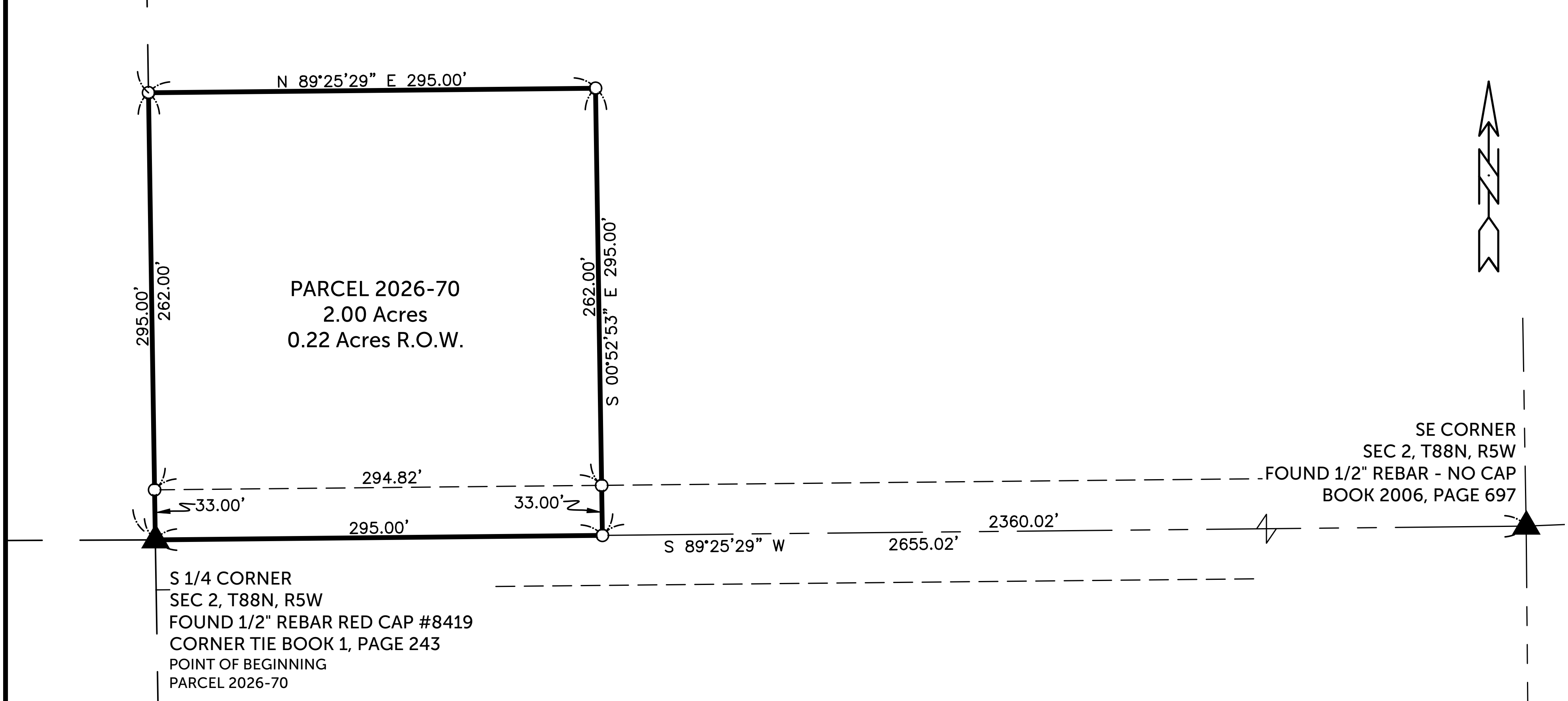
Thence North 00° 52' 53" West (Assumed Bearing), 295.00 feet along the West Line of said Quarter-Quarter Section;

Thence North 89° 25' 29" East, 295.00 feet;

Thence South 00° 52' 53" East, 295.00 feet to the South Line of said Quarter-Quarter Section and the Center Line of County Road (230th Street)

Thence South 89° 25' 29" West, 295.00 feet along said South Line to the Point of Beginning.

Containing **2.00 Acres**, including 0.22 Acre of County Road (230th Street) Right-of-Way and subject to Easements of Record.



SURVEYED ON: 3/26, 4/17, 5/13, 6/2/2026
SURVEY REQUESTED BY: TROY LOUWAGIE, HERTZ FARM MANAGEMENT

LICENSED PROFESSIONAL LAND SURVEYOR
RANDALL L. RATTENBORG
17939
IOWA

SHEETS COVERED BY THIS SEAL: THIS SHEET

PROPRIETORS: Sara W. Bennett and Rebecca A. Dolan
Co-Trustees of the Survivor's Trust under the Bennett Revocable Trust

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 PROFESSIONAL LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

RANDALL L. RATTENBORG P.L.S. LIC. #17939 DATE
MY LICENSE RENEWAL DATE IS DECEMBER 31, 2027

BURRINGTON GROUP, INC.
Civil Engineering | Land Surveying
105 W. Main Street Manchester, Iowa 52057 burringtongroup.com

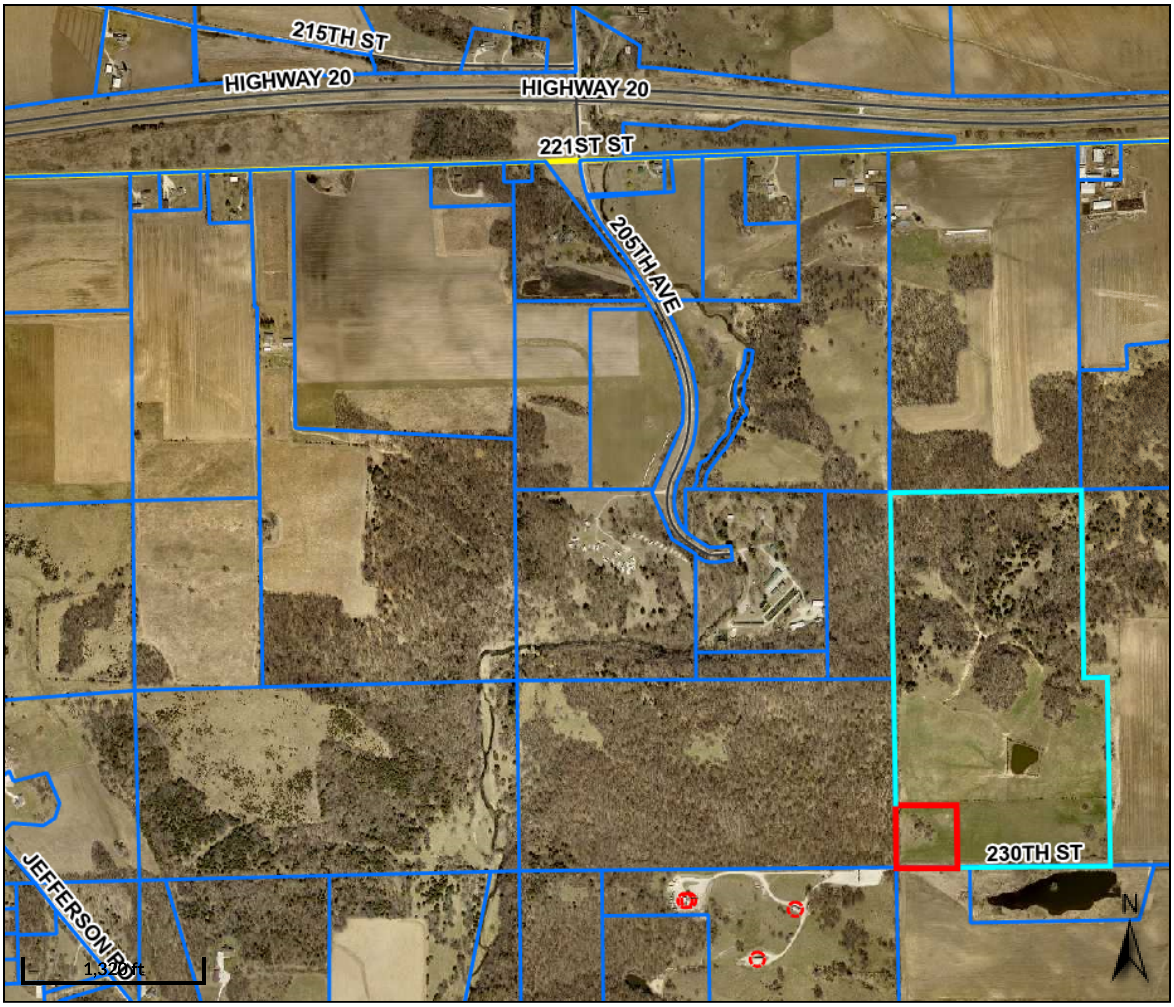
PROJECT NO. 26-037
SCALE: 1"= 150'
DATE: 7/9/2026
DRAWN BY: RLR/DM
CHECKED BY: DDK
GPS BOX: 37
SHEET 1 OF 1

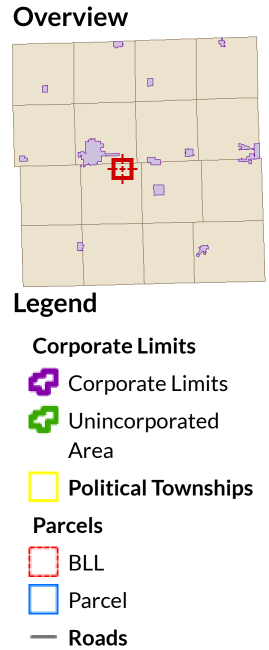
LEGEND
▲ SECTION CORNER
● FOUND 1/2" REBAR
○ SET 1/2" REBAR w/ ORANGE CAP PLS 17939
× SET CUT "X"
SECTION LINE
QUARTER LINE
QTR.–QTR. LINE
FENCE LINE
CENTER LINE
EASEMENT OR ROW LINE
LOT/PARCEL BOUNDARY
BOUNDARY ESTABLISHED
R RECORDED

Beacon™ Delaware County, IA

Parcel 2026-70

Key Map





Parcel ID	255020002010	**Alternate ID**	n/a	**Owner Address**	Bennett Revocable Trust
Sec/Twp/Rng	2-88-5	**Class**	A		Survivor's Trust
Property Address		**Acreage**	85.0		c/o Benett, Sara W
					PO Box 456
					Manchester, IA 52057

District	MILO MAQ. VALLEY FD#8
Brief Tax Description	W 1/2 SE, W 5 AC SE SE (Note: Not to be used on legal documents)

Disclaimer: All critical information should be independently verified. If you have questions about this site please contact either the Delaware County Auditor's Office at 563 927-4701 or the Delaware County Assessor's Office at 563 927-2526

Date created: 7/23/2026
Last Data Uploaded: 7/23/2026 5:02:08 AM

Developed by SCHNEIDER GEOSPATIAL

12700 West Dodge Road
Omaha, NE 68154
Billing Questions: 402-255-3819

INVOICE

Invoice Number:	100590
Date:	July 24, 2026
Project Number:	2412250

City of Manchester
208 E Main Street
Manchester, IA 52057

Manchester RWY Rehab

For Professional Services Rendered Through: July 17, 2026

AIP Project No:
3-19-0137-008-2025
3-19-0137-009-2025

Items completed this period: Project Administration
- Conduct final walk through
- Provide On-site Construction Observation
- Submit Weekly FAA Form 5370-1 "Construction Progress and Inspection Reports"
- Provide a weekly photo log with the Construction Reports

003 - Construction Phase

Maximum Allowable	$58,177.19
Previously Billed	$28,737.67
Current Invoice Amount	$11,185.43
Contract Cap Exceeded	$0.00
Remaining Contract	$18,254.09

Professional Services

	Hours	Rate	Amount
Azeez, Noor - Technician II	0.5	$29.00	$14.50
Beauchamp, Susan E - Office Coordinator II	1.5	$30.20	$45.30
Gaston, Cory - Senior Engineer	13.0	$63.46	$825.00
Green, Ryleigh - Engineering Intern I	13.0	$33.65	$437.50
Greenway, Chad A - Project Surveyor/Survey Manager	1.5	$45.43	$68.15
Hazelton, Alexa - Senior Engineer	10.0	$56.73	$567.31
Hunt, Stephen - Survey Crew Chief	6.0	$34.50	$207.00
Johnson, Eric W - Principal Engineer	13.0	$69.23	$900.00
Marsh, Chad W - Licensed Surveyor	5.0	$93.75	$468.75
Wemhoff, Blake - Summer Intern	7.5	$28.00	$210.00
Total Labor	71.0		$3,743.51
Overhead		176.25%	$6,597.93
Total Labor Costs			$10,341.44

Reimbursable Expenses

	Quantity	Unit Rate	Amount
Company Truck (mileage)	732	$0.7250	$530.70
Lodging	1	$140.1200	$140.12
Lodging	1	$130.0400	$130.04
Meals	1	$25.8300	$25.83
Meals	1	$17.3000	$17.30
Subtotal			$843.99

003 - Construction Phase Total: $11,185.43

Fixed Fee

	Contract Amount	Previously Billed	% Complete	Amount
003 - Construction Phase	$6,035.06	$3,212.46	73.79	$1,240.81
004 - Closeout Phase	$8,735.44	$0.00	0.00	$0.00

Invoice Total $12,426.24

RESOLUTION NO. R-094-2026
RESOLUTION ADOPTING SOCIAL MEDIA POLICY

WHEREAS, the City Council of the City of Manchester, Iowa, adopted a Social Media Policy on October 10th, 2022; and,

WHEREAS, the City Attorney has reviewed the Social Media Policy and has recommended updates to the policy.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Manchester, Iowa, that the Social Media Policy as updated be hereby approved and adopted.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF MANCHESTER, IOWA on this the 10th day of August, 2026.

____
Connie Behnken, Mayor

ATTEST:

____
Erin Learn, City Clerk

Social Media Policy

I. Overview

The City of Manchester's ("City") official website, located at www.manchester-ia.org, will remain the City's official website and primary online source for communicating information to the public. However, the City realizes a business need to use social media websites as additional communication channels to help promote its programs, events, services and to represent itself appropriately and consistently on the internet. Wherever possible, City social media sites should link back to the official City website for forms, documents, online services, and other information necessary to conduct business with the City.

II. Definitions

- Posting: any writing, image, video, download, audio file, and hyperlink to other websites, or media which is downloaded, referenced, inserted, or placed upon any social media site.
- Social media or site: includes, but is not limited to, electronic communication through which users create online communities to share information, ideas, personal messages, photographs, videos, and other content. Examples of the types of social networking sites covered by this policy include, but are not limited to: blogs, LinkedIn, Facebook, Google+, X (formerly Twitter), YouTube, Instagram, Pinterest, Snapchat, photo and video sharing sites, micro-blogging, podcasts, wikis, news sites, as well as viewable comments posted on Internet sites. This policy is not meant to address only certain forms of social media, but rather social media in general as advances in technology will occur and new tools will emerge that are also expected to be used in accordance with this policy.

III. General Procedures

- The City of Manchester intends to use social media as follows:
  - To supplement information from other City communication sources, such as its official website and draw more eyes back to those communication sources.
  - To disseminate time sensitive information as quickly as possible (i.e. emergency information).
  - To facilitate two-way communication, promote transparency and social engagement in government.
  - To broadcast the City's messages to the widest possible audience.
- The City Manager shall be responsible for the City's primary social media pages. If any designee is utilized in the management of the sites, the directive establishing the designee will be accomplished in writing by the City Manager. The designee may be implemented or changed at any time by the City Manager to fulfill the business needs of the City. The directive will establish the role of the designee when interacting with the site.
- The establishment and use by any City department of City social media sites are subject to approval by the City Manager. At the time such site is approved, the City Manager

must determine who will be responsible for developing this site including establishing an administrative profile, designating who will have authority for speaking on behalf of the City, and who will keep the site up to date, including answering questions in a timely manner.

- City social media sites shall make clear that they are maintained by the City of Manchester. The City logo or branding shall be used on all social media accounts to confirm authenticity of the site.
- City social media accounts will only become affiliated with (i.e., "like," "follow," etc.) another social media page if it is related to official City business, services, and events. The City Manager shall have the final determination if another social media page is related to official City business, services, and events.
- Elected officials, appointed members of City Boards, Commissions and committees, volunteers and employees must comply with the guidelines outlined in this document.
- Employees representing the City of Manchester on the City's social media sites must conduct themselves professionally and in accordance with this policy and all other City policies at all times as representatives of the City.

IV. Standards for Operating and Maintaining a Social Media Presence

The City's social media accounts and their associated content should focus on significant City interest areas and be organized in a manner that avoids ambiguities and/or conflicting information across the City's various communications mediums. Use of the City's social media websites must comply with applicable laws, regulations and policies, as well as common business etiquette. The City's social media sites are subject to the Iowa open records laws, and any articles or content posted on such sites are subject to public disclosure.

The City will make reasonable efforts to ensure that all social media content is accessible to individuals with disabilities in accordance with applicable law. To the extent feasible, social media content shall be created and maintained in substantial conformance with the Web Content Accessibility Guidelines (WCAG) 2.1, Level AA standards, including but not limited to use of alternative text for images, captioning of videos, and accessible formatting practices. The City acknowledges that third-party social media platforms are not fully within the City's control; however, the City will utilize available accessibility features provided by such platforms and will provide alternative methods of access to information upon request.

The City's social media are limited public forums. The sites are not an editorial page or blog for visitors, and they are subject to the commenting restrictions listed below in this policy. The City does not intend by its social media sites to create or allow the creation of an unlimited public forum for the public to post comments of any kind.

The City's social media accounts shall be operated in compliance with applicable constitutional requirements, including the First Amendment, and shall not restrict speech based on viewpoint when functioning as a limited public forum.

The City Manager or their designee will monitor the City's social media accounts to ensure that the social media cites further the City's policies, interests, and goals.

The City of Manchester's social media page will adhere to the content standards below:

- The social media page must contain a Disclaimer and Comments Policy as set forth below.
- The City shall have a Facebook "page," if any Facebook presence. The City shall not have a Facebook "group." Facebook pages offer distinct advantages, including greater visibility, customization and measurability. This applies to any City-affiliated Department Facebook sites that may arise in the future.
- The City may also have an X and Instagram accounts.
- Facebook, X and Instagram are more casual than other communication tools but still represents the City at all times. The City shall utilize jargon, abbreviations, hashtags and social media tags in an appropriate manner.
- An application shall not be used unless it serves a business purpose, adds to the user experience and comes from a trusted source.
- Posts and monitoring shall be responded to in a timely manner, especially emergency situations. However, there may be situations where the City is unable to timely respond and in those situations the City shall not be liable for failing to respond timely and those trying to communicate with the City shall utilize another format.

V. Accuracy and Timeliness

The City of Manchester will make every effort to ensure the accuracy of the information provided on its social media pages. However, several factors that are beyond the City's control (including unauthorized modification of electronic data, transmission errors, browser incompatibilities, information that has been cached on the local computer or storage device, or other aspects of electronic communication in an evolving and time sensitive environment) can affect the quality of the information displayed on the site. Therefore, the City does not guarantee the accuracy of the information provided on its social medial page.

The City is not responsible for and has no control over the accuracy, subject matter, content, information or graphics when viewing links attached to its social media sites. The City also does not endorse any organizations sponsoring linked websites or the views or products they offer.

The City's timeliness about posts and responses to comments may also vary based on staff availability. Therefore, a disclaimer shall be posted on any social media site, stating:

> *This social media page is intended to get information out to a wide number of people quickly, not as an in depth or complete source of information, but as an evolving supplement to the City of Manchester website* www.manchester-ia.org, *newsletter, press releases, and in-person communications. Staff will post or respond within office hours and within the varying perimeters of staff availability.*

> THIS INFORMATION IS PROVIDED "AS IS" WITHOUT WARRANTY OF ANY KIND, EITHER EXPRESSED OR IMPLIED, INCLUDING, BUT NOT LIMITED TO, THE IMPLIED

WARRANTIES OF MERCHANTABILITY, FITNESS FOR A PARTICULAR PURPOSE, OR NON-INFRINGEMENT. THE CITY OF MANCHESTER ASSUMES NO RESPONSIBILITY FOR ERRORS OR OMISSIONS IN THIS PUBLICATION OR OTHER DOCUMENTS WHICH ARE REFERENCED BY OR LINKED TO THIS WEBSITE. IN NO EVENT SHALL THE CITY OF MANCHESTER BE LIABILE FOR ANY SPECIAL, INCIDENTAL, INDIRECT OR CONSEQUENTIAL DAMAGES OF ANY KIND, OR ANY DAMAGES WHATSOEVER, INCLUDING, WITHOUT LIMITATION, THOSE RESULTING FROM LOSS OF USE, DATA OR PROFITS, WHETHER OR NOT ADVISED OF THE POSSIBILITY OF DAMAGE, AND OR ANY THEORY OF LIABILITY, ARISING OUT OF OR IN CONNECTION WITH THE USE OF THIS INFORMATION. THIS PUBLICATION COULD INCLUDE TECHNICAL OR OTHER INACCURACIES OR TYPOGRAPHICAL ERRORS. CHANGES ARE PERIODICALLY ADDED TO THE INFORMATION HEREIN; THESE CHANGES WILL BE INCORPORATED IN NEW EDITIONS. THE CITY OF MANCHESTER MAY MAKE IMPROVEMENTS AND/OR CHANGES IN THE INFORMATION AND/OR THE DOCUMENTS DESCRIBED ON THIS WEBSITE AT ANY TIME.

VI. Responding to Comments

In cases where comments are accepted, the City Manager must monitor the site regularly and respond in a timely manner.

Comments posted by the public on the City's social media site express the opinions of the commentators or posters. Such comments do not necessarily reflect the opinions or policies of the City, and the publication of such comments does not imply endorsement or agreement by the City.

The City will make every effort to respond to user comments when appropriate. This includes answering questions or providing guidance and/or direction to a complaint. Generally, the City will not respond to comments where the user is attempting to debate with a City employee or where the user leaves general feedback (i.e., "this is cool" or "can't wait"). The City has discretion on whether to respond to posts that may be considered passive aggressive, antagonistic, posts previously answered or posts that have multiple comments that needs addressed. You may choose to respond, or no response required depending on the nature of the post.

The City shall respond to and moderate comments in a manner consistent with its role as a limited public forum and shall not restrict or respond to comments based on the speaker's viewpoint.

VII. Removing Comments

The City reserves the right to restrict or remove any content that is deemed in violation of City policy, including this policy, or applicable law. Removal of content shall be based only on content-neutral criteria as set forth in this policy and shall not be based on disagreement with the speaker's viewpoint. Any content removed based on these guidelines must be retained by the City Manager or his/her designee for a minimum of five years, including the time, date, and identity of the poster, when available. After five years the content may be destroyed. Removed comments should be archived for our records by completing the tracking form found in Appendix B.

The City reserves the right to restrict or remove any content deemed in violation of this social media or any applicable law. The City reserves the right to deny access to its social media site for any individual who violates the City's policies or the law at any time and without prior notice.

VIII. Correcting Mistakes

If a factual mistake is found on the City's Facebook page, it should be corrected as soon as possible. Corrections should be upfront and timely. If modifying an earlier post, make it clear that the post has been corrected. Designate corrections with "Fixed Link" or "Fact Correction" prior to the correction. Do not try to "hide" corrections, as someone may have seen the incorrect information and may be acting upon it.

IX. Facebook Conduct

The Manager(s) of the Facebook page has a responsibility to help communicate accurate and timely information to the public in a professional manner. When using Social Media, all the policies outlined here must be followed:

- Postings shall be factual, respectful and on-point.
- Social Media, including the Facebook Page may be used to share events occurring in the City to help create more visibility.
- Social Media, including the Facebook Page may acknowledge sponsorships, partnerships or thank you to organizations, businesses, or residents.

The City is not liable for the content of postings by individuals employed by the City or third parties not affiliated with the City on any City social media sites.

X. Employees' and Elected Officials Use of Personal Social Media Page

The line between personal and professional, public, and private can be easily blurred in social media. The following guidelines must be followed when using a personal social media account:

- Personal social media account names by employees or elected public officials should not be tied to the City except for page management of the City site.
- Employees may not, unless expressly authorized in writing, make statements on behalf of the City on the employee's social media accounts.
- If an employee or elected official wishes to make a work-related statement on their social media, they should consider including a disclaimer indicating that the opinions are their personal opinions not the opinion of the City. If the social media is a personal page, clearly label the social media page as personal, including statements such as: "This is the personal page of…" or with disclaimers such as "The views expressed are strictly my own."
- Employees and elected officials with personal social media accounts never have the right to post nonpublic and confidential information, such as information related to co-workers, personnel data, medical information, and claims or lawsuits against the City.
- Employees shall not use City-provided email accounts to sign up for or access social media unless expressly authorized to do so by the employee's supervisor.
- Employees representing the City via social media accounts must conduct themselves at all times as representatives of the City and must identify themselves as

representatives of the City when doing so. Employees that fail to identify themselves and/or conduct themselves in an appropriate manner shall be subject to discipline up to and including dismissal.

- Employees and elected officials shall have no expectation of privacy if they access their social media using City e-mail, City networks, City servers, City devices, and/or any other City resources when accessing social media.
- Employees and elected officials shall not post, transmit, or otherwise disseminate any information to which they have access as a result of their employment with and/or duties to the City unless expressly authorized. In addition, employees and elected officials are expected to respect the privacy of their co-workers and citizens and must take steps to protect the privacy and confidentiality of others.
- Employees and elected officials shall not post material that is abusive, obscene, libelous, threatening, profane or otherwise inappropriate about the City, its employees, or citizens.
- Employees and elected officials shall not post material that may be construed to be discriminatory, harassing, or retaliatory under local, state, or federal law about the City, its employees, or citizens.
- Nothing in this policy is intended to infringe upon any employee's or public official's legitimate First Amendment rights and employees and public officials are free to express themselves as private citizens on social media sites. The intent of this policy is to prevent employees and elected officials from engaging in unlawful speech, improperly impairing the working relationships of this City, impeding the performance of City duties and/or negatively affecting the public perception of the City. As public employees, employees are cautioned that speech made pursuant to an employee's official duties is not protected speech under the First Amendment and may form the basis for discipline. Public officials are cautioned not to "blend" personal social media accounts with official government business. Avoid utilizing a personal social media page for clearly governmental functions, such as soliciting public comments on regulations or policies, hosting live council meetings, or similar official government-focused communications or functions.
- All City employees and elected officials are expected to actively protect any information considered private or protected under Data Privacy and HIPAA Compliance Laws.
- Employees and elected officials shall not post anything with content that violates the City's Disclaimer and Comment Policy.

XI. Elected Officials and Officials Appointed to City Boards, Commissions and Committees:

- Elected officials shall not use official City social media sites for campaigning purposes.
- Elected officials shall not post comments or links to any content that endorses or opposes political candidates or ballot propositions on City social media sites, including links to an elected official's campaign site.
- All comments posted to City social media sites during an election season by anyone who has filed for office will be removed.

- Elected officials shall be mindful of the risks of electronic communication in relation to the Open Meeting Law. Adding to a post or comment that would create a quorum of the group you represent should also be strictly avoided.
- Elected officials should reveal that they are elected officials for the City if/when making a post on City social media sites and be honest, straightforward and respectful.
- Elected officials should add value to any social media discussion on City social media sites by staying focused on the issue.
- Elected officials shall not post anything with content that violates the City's Disclaimer and Comment Policy.
- Elected officials, appointees and employees acting in their official capacity on a public social media page may create liability for themselves and the City if their statements violate the law, including being defamatory, discriminatory, or retaliatory.

APPENDIX A

DISCLAIMER & COMMENT POLICY

The purpose of our Facebook, X (formerly Twitter), and Instagram social media and other sponsored social media sites is to communicate with the public and other organizations. The City reserves the right, in its sole discretion, to change, modify, add or delete comments or posts, photos or videos in accordance with this policy.

The City will remove comments that:

1. Contain obscenities or are vulgar or profane
2. Demean specific individuals or groups of people
3. Promotes, fosters or perpetuates discrimination of protected classes under state or federal law
4. Promotes, fosters or perpetuates harassment of any kind of protected classes under state or federal law (including but not limited to, as examples: race, creed, color, sex, national origin, religion, age, sexual orientation, marital status, or disability)
5. Contain content intended to defame any person, group or organization
6. Contain factual inaccuracies
7. Qualify as SPAM
8. Are not topically related to the particular social medium article being commented on
9. Express support for or opposition to political campaigns or ballot measures
10. Contain sexual content or links to sexual content
11. Solicit commerce or advertisements including promotions or endorsements
12. Contain or encourage illegal activity
13. Contain violent or threatening language
14. Disclose confidential, sensitive, or proprietary information
15. Compromise the safety or security of the public or public systems
16. Violate a legal ownership interest of any other party, such as trademark or copyright infringement
17. Any content that the City believes does not foster the intent of its social media policy

Comments that are threatening in nature will be forwarded as appropriate to law enforcement.

Comments that contain the following protected information should be immediately removed after consulting with the City Manager and/or his/her designee. Protected information includes the following:

1. Social security numbers
2. Financial account numbers
3. Dates of birth.
4. Names of minor children
5. Individual taxpayer identification numbers
6. Personal identification numbers

7. Other unique identifying numbers
~~Comments that are threatening in nature will be forwarded as appropriate to law enforcement.~~

Additionally, ALL comments posted during an election season by anyone who has filed for office will be removed.

The City of Manchester has the right to reproduce any pictures or videos posted to this site in any of its publications or websites or any other media outlets. The City of Manchester has the right to quote any comments or suggestions left by users.

The views, postings, positions or opinions expressed on this site do not necessarily reflect those of the City of Manchester.

All content posted on this site is subject to disclosure under the Iowa open records laws. The City will also make reasonable efforts to provide accessible versions of publicly available content upon request, consistent with applicable accessibility standards.

Individuals who violate the comment policy may be warned or blocked from further interaction. Sample Warning: "Your recent post violates the City of Manchester Social Media Policy. Please refrain from posting inappropriate content. Continued violations may result in being blocked from this forum. Thank you for understanding."

Advertising
The City of Manchester does not endorse any product, service, company or organization advertising on its social media pages. The ads that appear on social media pages are sold, posted and maintained by those social media sites.

Privacy Policy
Please note that the City of Manchester does not share information gathered through its social media sites with third parties for promotional purposes. However, any information you provide to the City is subject to the open records laws.

APPENDIX B

REMOVED COMMENTS TRACKING FORM

All comments removed from a City-sponsored social media site should be documented with this form and/or take a screen shot of the posting.

1. City of Manchester social media site affected: ______________________________

2. Date of original post: ____

3. Screen name of post: ____

4. Entire comment that was removed: ______________________________________

____

____

____

____

5. Reason for removal of comment: ____

6. Date comment was removed and explanation for removal was posted to social media site:

____

7. Comment removed from City of Manchester social media site by: __________________

____

8. Other pertinent information:____

____

____

This form will be retained for a period of 5 years.

Burrington Group, Inc.
105 West Main Street
Manchester, IA 52057
p 563.927.2434 f 563.927.8824

info@burringtongroup.com
www.burringtongroup.com

INVOICE

BILL TO
City of Manchester 208 East Main Street Manchester, IA 52057

DATE:	8/6/2026
Invoice #:	2966

TERMS	DUE DATE
Net 30	9/5/2026

DESCRIPTION	QTY	RATE	AMOUNT
24-150 Grand Avenue Trail Extension Project in accordance with the City of Manchester Resolution No. 117-2024 dated November 12, 2024.			
PERIOD OF SERVICES: July 1, 2026 through July 31, 2026			
SERVICES PROVIDED: Contractor coordination, construction observation, manage DOT paperwork, construction staking.			
CONSTRUCTION PHASE ENGINEERING:			
Fixed Fee $9,500.00			
Percentage Invoiced 50%			
Previous Invoiced $2,850.00			
Previous Payments $2,850.00			
Professional Fee		1,905.00	1,905.00
CONSTRUCTION OBSERVATION, STAKING & TESTING ($30,000.00 Estimate)			
Design Engineer (per hour)	3	115.00	345.00
Senior Engineering Technician - per hour	106	85.00	9,010.00
Engineering Technician - per hour	7	72.00	504.00
Two-man Survey Crew - per hour	10.5	165.00	1,732.50
Hubs - each	92	1.75	161.00
Lathe - each	92	1.75	161.00
Spray Paint Can - each	1	6.00	6.00
Mileage per mile		0.67	0.67
Thank you for your business.	**Total**		$13,825.17

CITY OF MANCHESTER, IOWA

URBAN RENEWAL PLAN AMENDMENT
MANCHESTER URBAN RENEWAL AREA

August, 2026

The Urban Renewal Plan (the "Plan") for the Manchester Urban Renewal Area (the "Urban Renewal Area") of the City of Manchester, Iowa (the "City") is being amended for the purposes of (1) identifying blighted properties in the Urban Renewal Area and (2) identifying new urban renewal projects to be undertaken in the Urban Renewal Area.

1) Blight Finding. An investigation has been conducted the results of which indicate that conditions of blight (the "Blighted Conditions"), as described in Section 403.17(5) of the Code of Iowa continue to exist in the Urban Renewal Area. The Blighted Conditions are a result of the deterioration of private properties, faulty land use and lot layout conditions, dilapidation and developing failure of public infrastructure and utility connections. The properties that have been identified as suffering from the Blighted Conditions or that are at risk for the spread of such Blighted Conditions, are as follows:

Certain real property known locally as 1220 West Marion Street.
Certain real property known locally as 401 Lincoln Street.
Certain real property known locally as 504 Lincoln Street.
Certain real property known locally as 501 Grant Street.

2) Identification of Project. By virtue of this amendment, the list of authorized urban renewal projects in the Plan is hereby amended to include the following project descriptions:

A.

Name of Project: Schulte Multifamily Housing Project

Date of Council Approval of Project: August 10, 2026

Description of Project and Project Site: Wesley D. Schulte (the "Developer") is undertaking the construction of a new multifamily housing complex (the "Multifamily Housing Project"), including a 16-unit building, a single family home, and a duplex on certain real property situated on the site of the former Lincoln School (the "Multifamily Housing Property") and bearing Delaware County Property Tax Parcel Identification Numbers 631321306100, 631321304400, and 631321304700 in the Urban Renewal Area.

The Multifamily Housing Project will prevent the spread of blighted conditions in the Urban Renewal Area and facilitate economic development in the Urban Renewal Area.

It has been requested that the City provide tax increment financing assistance to the Developer in support of the efforts to complete the Multifamily Housing Project.

The costs incurred by the City in providing tax increment financing assistance to the Developer will include legal and administrative fees (the "Admin Fees") in an amount not to exceed $10,000.

Description of Use of TIF for the Project: The City intends to enter into a Development Agreement with the Developer with respect to the construction and use of the completed Multifamily Housing Project and to provide annual appropriation economic development payments (the "Payments") to the Developer thereunder. The Payments will be funded with incremental property tax revenues to be derived from the Multifamily Housing Property. It is anticipated that the City's total commitment of incremental property tax revenues with respect to the Multifamily Housing Project, will not exceed $350,000, plus the Admin Fees.

B.

Name of Project: Hotel Redevelopment Project

Date of Council Approval of Project: August 10, 2026

Description of the Project and Project Site: Westgate Center, LLC ("Westgate") has proposed to undertake the renovation and redevelopment of an existing hotel building (the "Redevelopment Project") on certain real property (the "Redevelopment Property") situated at 1220 West Marion Street in the Urban Renewal Area into a multiuse building including one commercial unit and nineteen multiresidential units.

The Redevelopment Project will prevent the spread of blighted conditions in the Urban Renewal Area and facilitate economic development in the Urban Renewal Area.

It has been requested that the City provide tax increment financing assistance to Westgate in support of the efforts to complete, operate and maintain the Redevelopment Project.

The costs incurred by the City in providing tax increment financing assistance to Westgate will include legal and administrative fees (the "Admin Fees") in an amount not to exceed $8,000.

Description of Use of TIF for the Project: The City intends to enter into a Development Agreement with Westgate with respect to the construction and use of the completed Redevelopment Project and to provide annual appropriation economic development payments (the "Payments") to Westgate thereunder. The Payments will be funded with incremental property tax revenues to be derived from the Redevelopment Property. It is anticipated that the City's total commitment of incremental property tax revenues with respect to the Redevelopment Project will not exceed $150,000, plus the Admin Fees.

C.

Name of Project: Car Wash Infrastructure Project

Date of Council Approval of Project: August 10, 2026

Description of Project and Project Site: A private developer (the "Developer") has proposed to undertake the installation of a water main and a sewer line on certain real property bearing Delaware County Property Tax Parcel Identification Number 631312000640 in the Urban Renewal Area in order to support future commercial development thereon including a new carwash (the "Infrastructure Project").

It has been requested that the City provide tax increment financing assistance to the Developer in support of the efforts to complete the Infrastructure Project. The costs incurred by the City in providing tax increment financing assistance to the Developer will include legal and administrative fees (the "Admin Fees") in an amount not to exceed $6,000.

Description of Use of TIF for the Project: The City intends to enter into a development agreement with the Developer with respect to the Infrastructure Project and to provide an economic development grant (the "Grant") to the Developer thereunder. The Grant will be funded with borrowed funds and/or the proceeds of internal advances of City funds on hand. In any case, the City's obligations (the "Obligations") entered into to fund the Grant may be repaid with incremental property tax revenues to be derived from the Urban Renewal Area. It is anticipated that the City's total commitment of incremental property tax revenues with respect to the Infrastructure Project will not exceed $100,000, plus the Admin Fees and any interest expense incurred on the Obligations.

3) Required Financial Information. The following information is provided in accordance with the requirements of Section 403.17 of the Code of Iowa:

Constitutional debt limit of the City:	$28,904,689
Outstanding general obligation debt of the City:	$ 7,315,000
Proposed debt to be incurred under the August, 2026 Amendment*:	$ 518,106

* It is anticipated that some or all of the debt incurred hereunder will be subject to annual appropriation by the City Council.

RESOLUTION NO. R-095-2026

Resolution to Approve Urban Renewal Plan Amendment for the Manchester Urban Renewal Area

WHEREAS, as a preliminary step to exercising the authority conferred upon Iowa cities by Chapter 403 of the Code of Iowa (the "Urban Renewal Law"), a municipality must adopt a resolution finding that one or more slums, blighted or economic development areas exist in the municipality and that the rehabilitation, conservation, redevelopment, development or a combination thereof, of such area or areas is necessary in the interest of the public health, safety or welfare of the residents of the municipality; and

WHEREAS, this City Council of the City of Manchester, Iowa (the "City"), by prior resolution established the Manchester Urban Renewal Area (the "Urban Renewal Area") and adopted an urban renewal plan (the "Plan") for the governance of projects and initiatives therein; and

WHEREAS, an amendment (the "Amendment") to the Plan has been prepared which authorizes the undertaking of new urban renewal projects (the "Projects") in the Urban Renewal Area consisting of (1) providing tax increment financing support to Wesley D. Schulte ("Schulte") in connection with the construction by Schulte of a multifamily housing complex; (2) providing tax increment financing support to Westgate Center, LLC ("Westgate") in connection with the redevelopment by Westgate of a former hotel building into a multiuse building with commercial and residential units; and (3) providing an economic development grant to a private developer (the "Developer") in connection with the construction by the Developer of public infrastructure necessary for future commercial development; and

WHEREAS, notice of a public hearing by the City Council on the proposed Amendment was heretofore given in strict compliance with the provisions of Chapter 403 of the Code of Iowa, and the Council has conducted said hearing on August 10, 2026; and

WHEREAS, copies of the Amendment, notice of public hearing and notice of a consultation meeting with respect to Amendment were mailed to Delaware County and the West Delaware County Community School District; the consultation meeting was held on July 23, 2026; and responses to any comments or recommendations received following the consultation meeting were made as required by law;

NOW, THEREFORE, It Is Resolved by the City Council of the City of Manchester, Iowa, as follows:

Section 1. The Amendment, attached hereto and made a part hereof, is hereby in all respects approved.

Section 2. It is hereby determined by this City Council as follows:

A. The Projects proposed under the Amendment conform to the general plan for the development of the City;

B. The Projects and initiatives proposed under the Amendment are necessary and appropriate to facilitate the proper growth and development of the City in accordance with sound planning standards and local community objectives;

C. Proposed blight alleviation and prevention projects described in the Amendment are necessary to restore the property situated in the Urban Renewal Area to its highest and best use and to prevent the spread of blighted conditions in the Urban Renewal Area; and

D. It is not intended that families will be displaced as a result of the City's undertakings under the Amendment. Should such issues arise with future projects, then the City will ensure that a feasible method exists to carry out any relocations without undue hardship to the displaced and into safe, decent, affordable and sanitary housing.

Section 3. All resolutions or parts thereof in conflict herewith are hereby repealed, to the extent of such conflict.

Passed and approved August 10, 2026.

____
Mayor

Attest:

____
City Clerk

CITY OF MANCHESTER, IOWA

URBAN RENEWAL PLAN AMENDMENT
MANCHESTER URBAN RENEWAL AREA

August, 2026

The Urban Renewal Plan (the "Plan") for the Manchester Urban Renewal Area (the "Urban Renewal Area") of the City of Manchester, Iowa (the "City") is being amended for the purposes of (1) identifying blighted properties in the Urban Renewal Area and (2) identifying new urban renewal projects to be undertaken in the Urban Renewal Area.

1) Blight Finding. An investigation has been conducted the results of which indicate that conditions of blight (the "Blighted Conditions"), as described in Section 403.17(5) of the Code of Iowa continue to exist in the Urban Renewal Area. The Blighted Conditions are a result of the deterioration of private properties, faulty land use and lot layout conditions, dilapidation and developing failure of public infrastructure and utility connections. The properties that have been identified as suffering from the Blighted Conditions or that are at risk for the spread of such Blighted Conditions, are as follows:

Certain real property known locally as 1220 West Marion Street.
Certain real property known locally as 401 Lincoln Street.
Certain real property known locally as 504 Lincoln Street.
Certain real property known locally as 501 Grant Street.

2) Identification of Project. By virtue of this amendment, the list of authorized urban renewal projects in the Plan is hereby amended to include the following project descriptions:

A.

Name of Project: Schulte Multifamily Housing Project

Date of Council Approval of Project: August 10, 2026

Description of Project and Project Site: Wesley D. Schulte (the "Developer") is undertaking the construction of a new multifamily housing complex (the "Multifamily Housing Project"), including a 16-unit building, a single family home, and a duplex on certain real property situated on the site of the former Lincoln School (the "Multifamily Housing Property") and bearing Delaware County Property Tax Parcel Identification Numbers 631321306100, 631321304400, and 631321304700 in the Urban Renewal Area.

The Multifamily Housing Project will prevent the spread of blighted conditions in the Urban Renewal Area and facilitate economic development in the Urban Renewal Area.

It has been requested that the City provide tax increment financing assistance to the Developer in support of the efforts to complete the Multifamily Housing Project.

The costs incurred by the City in providing tax increment financing assistance to the Developer will include legal and administrative fees (the “Admin Fees”) in an amount not to exceed $10,000.

Description of Use of TIF for the Project: The City intends to enter into a Development Agreement with the Developer with respect to the construction and use of the completed Multifamily Housing Project and to provide annual appropriation economic development payments (the “Payments”) to the Developer thereunder. The Payments will be funded with incremental property tax revenues to be derived from the Multifamily Housing Property. It is anticipated that the City’s total commitment of incremental property tax revenues with respect to the Multifamily Housing Project, will not exceed $350,000, plus the Admin Fees.

B.
Name of Project: Hotel Redevelopment Project

Date of Council Approval of Project: August 10, 2026

Description of the Project and Project Site: Westgate Center, LLC (“Westgate”) has proposed to undertake the renovation and redevelopment of an existing hotel building (the “Redevelopment Project”) on certain real property (the “Redevelopment Property”) situated at 1220 West Marion Street in the Urban Renewal Area into a multiuse building including one commercial unit and nineteen multiresidential units.

The Redevelopment Project will prevent the spread of blighted conditions in the Urban Renewal Area and facilitate economic development in the Urban Renewal Area.

It has been requested that the City provide tax increment financing assistance to Westgate in support of the efforts to complete, operate and maintain the Redevelopment Project.

The costs incurred by the City in providing tax increment financing assistance to Westgate will include legal and administrative fees (the “Admin Fees”) in an amount not to exceed $8,000.

Description of Use of TIF for the Project: The City intends to enter into a Development Agreement with Westgate with respect to the construction and use of the completed Redevelopment Project and to provide annual appropriation economic development payments (the “Payments”) to Westgate thereunder. The Payments will be funded with incremental property tax revenues to be derived from the Redevelopment Property. It is anticipated that the City’s total commitment of incremental property tax revenues with respect to the Redevelopment Project will not exceed $150,000, plus the Admin Fees.

C.

Name of Project: Car Wash Infrastructure Project

Date of Council Approval of Project: August 10, 2026

Description of Project and Project Site: A private developer (the "Developer") has proposed to undertake the installation of a water main and a sewer line on certain real property bearing Delaware County Property Tax Parcel Identification Number 631312000640 in the Urban Renewal Area in order to support future commercial development thereon including a new carwash (the "Infrastructure Project").

It has been requested that the City provide tax increment financing assistance to the Developer in support of the efforts to complete the Infrastructure Project. The costs incurred by the City in providing tax increment financing assistance to the Developer will include legal and administrative fees (the "Admin Fees") in an amount not to exceed $6,000.

Description of Use of TIF for the Project: The City intends to enter into a development agreement with the Developer with respect to the Infrastructure Project and to provide an economic development grant (the "Grant") to the Developer thereunder. The Grant will be funded with borrowed funds and/or the proceeds of internal advances of City funds on hand. In any case, the City's obligations (the "Obligations") entered into to fund the Grant may be repaid with incremental property tax revenues to be derived from the Urban Renewal Area. It is anticipated that the City's total commitment of incremental property tax revenues with respect to the Infrastructure Project will not exceed $100,000, plus the Admin Fees and any interest expense incurred on the Obligations.

3) Required Financial Information. The following information is provided in accordance with the requirements of Section 403.17 of the Code of Iowa:

Constitutional debt limit of the City:	$28,904,689
Outstanding general obligation debt of the City:	$ 7,315,000
Proposed debt to be incurred under the August, 2026 Amendment*:	$ 518,106

* It is anticipated that some or all of the debt incurred hereunder will be subject to annual appropriation by the City Council.

CITY OF MANCHESTER, IOWA

URBAN RENEWAL PLAN AMENDMENT
MANCHESTER URBAN RENEWAL AREA

August, 2026

The Urban Renewal Plan (the "Plan") for the Manchester Urban Renewal Area (the "Urban Renewal Area") of the City of Manchester, Iowa (the "City") is being amended for the purposes of (1) identifying blighted properties in the Urban Renewal Area and (2) identifying new urban renewal projects to be undertaken in the Urban Renewal Area.

1) Blight Finding. An investigation has been conducted the results of which indicate that conditions of blight (the "Blighted Conditions"), as described in Section 403.17(5) of the Code of Iowa continue to exist in the Urban Renewal Area. The Blighted Conditions are a result of the deterioration of private properties, faulty land use and lot layout conditions, dilapidation and developing failure of public infrastructure and utility connections. The properties that have been identified as suffering from the Blighted Conditions or that are at risk for the spread of such Blighted Conditions, are as follows:

Certain real property known locally as 1220 West Marion Street.
Certain real property known locally as 401 Lincoln Street.
Certain real property known locally as 504 Lincoln Street.
Certain real property known locally as 501 Grant Street.

2) Identification of Project. By virtue of this amendment, the list of authorized urban renewal projects in the Plan is hereby amended to include the following project descriptions:

A.

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Date of Council Approval of Project: August 10, 2026

Description of Project and Project Site: Wesley D. Schulte (the "Developer") is undertaking the construction of a new multifamily housing complex (the "Multifamily Housing Project"), including a 16-unit building, a single family home, and a duplex on certain real property situated on the site of the former Lincoln School (the "Multifamily Housing Property") and bearing Delaware County Property Tax Parcel Identification Numbers 631321306100, 631321304400, and 631321304700 in the Urban Renewal Area.

The Multifamily Housing Project will prevent the spread of blighted conditions in the Urban Renewal Area and facilitate economic development in the Urban Renewal Area.

It has been requested that the City provide tax increment financing assistance to the Developer in support of the efforts to complete the Multifamily Housing Project.

The costs incurred by the City in providing tax increment financing assistance to the Developer will include legal and administrative fees (the "Admin Fees") in an amount not to exceed $10,000.

Description of Use of TIF for the Project: The City intends to enter into a Development Agreement with the Developer with respect to the construction and use of the completed Multifamily Housing Project and to provide annual appropriation economic development payments (the "Payments") to the Developer thereunder. The Payments will be funded with incremental property tax revenues to be derived from the Multifamily Housing Property. It is anticipated that the City's total commitment of incremental property tax revenues with respect to the Multifamily Housing Project, will not exceed $350,000, plus the Admin Fees.

B.

Name of Project: Hotel Redevelopment Project

Date of Council Approval of Project: August 10, 2026

Description of the Project and Project Site: Westgate Center, LLC ("Westgate") has proposed to undertake the renovation and redevelopment of an existing hotel building (the "Redevelopment Project") on certain real property (the "Redevelopment Property") situated at 1220 West Marion Street in the Urban Renewal Area into a multiuse building including one commercial unit and nineteen multiresidential units.

The Redevelopment Project will prevent the spread of blighted conditions in the Urban Renewal Area and facilitate economic development in the Urban Renewal Area.

It has been requested that the City provide tax increment financing assistance to Westgate in support of the efforts to complete, operate and maintain the Redevelopment Project.

The costs incurred by the City in providing tax increment financing assistance to Westgate will include legal and administrative fees (the "Admin Fees") in an amount not to exceed $8,000.

Description of Use of TIF for the Project: The City intends to enter into a Development Agreement with Westgate with respect to the construction and use of the completed Redevelopment Project and to provide annual appropriation economic development payments (the "Payments") to Westgate thereunder. The Payments will be funded with incremental property tax revenues to be derived from the Redevelopment Property. It is anticipated that the City's total commitment of incremental property tax revenues with respect to the Redevelopment Project will not exceed $150,000, plus the Admin Fees.

C.

Name of Project: Car Wash Infrastructure Project

Date of Council Approval of Project: August 10, 2026

Description of Project and Project Site: A private developer (the "Developer") has proposed to undertake the installation of a water main and a sewer line on certain real property bearing Delaware County Property Tax Parcel Identification Number 631312000640 in the Urban Renewal Area in order to support future commercial development thereon including a new carwash (the "Infrastructure Project").

It has been requested that the City provide tax increment financing assistance to the Developer in support of the efforts to complete the Infrastructure Project. The costs incurred by the City in providing tax increment financing assistance to the Developer will include legal and administrative fees (the "Admin Fees") in an amount not to exceed $6,000.

Description of Use of TIF for the Project: The City intends to enter into a development agreement with the Developer with respect to the Infrastructure Project and to provide an economic development grant (the "Grant") to the Developer thereunder. The Grant will be funded with borrowed funds and/or the proceeds of internal advances of City funds on hand. In any case, the City's obligations (the "Obligations") entered into to fund the Grant may be repaid with incremental property tax revenues to be derived from the Urban Renewal Area. It is anticipated that the City's total commitment of incremental property tax revenues with respect to the Infrastructure Project will not exceed $100,000, plus the Admin Fees and any interest expense incurred on the Obligations.

3) Required Financial Information. The following information is provided in accordance with the requirements of Section 403.17 of the Code of Iowa:

Constitutional debt limit of the City:	$28,904,689
Outstanding general obligation debt of the City:	$ 7,315,000
Proposed debt to be incurred under the August, 2026 Amendment*:	$ 518,106

* It is anticipated that some or all of the debt incurred hereunder will be subject to annual appropriation by the City Council.

RESOLUTION NO. R-096-2026

Resolution Setting a Date of Meeting at Which it is Proposed to Approve a Development Agreement with Wesley D. Schulte, Including Annual Appropriation Tax Increment Payments

WHEREAS, the City of Manchester, Iowa (the "City"), pursuant to and in strict compliance with all laws applicable to the City, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Manchester Urban Renewal Area (the "Urban Renewal Area"); and

WHEREAS, this City Council has adopted certain ordinances providing for the division of taxes levied on taxable property in the Urban Renewal Area pursuant to Section 403.19 of the Code of Iowa and establishing the fund referred to in Subsection 2 of Section 403.19 of the Code of Iowa, which fund and the portion of taxes referred to in that subsection may be irrevocably pledged by the City for the payment of the principal of and interest on indebtedness incurred under the authority of Section 403.9 of the Code of Iowa to finance or refinance in whole or in part projects in the Urban Renewal Area; and

WHEREAS, the City proposes to enter into an agreement (the "Development Agreement") with Wesley D. Schulte (the "Developer") in connection with the construction by the Developer of a multifamily housing complex in the Urban Renewal Area; and

WHEREAS, under the Development Agreement, the City would provide financial incentives to the Developer in the form of annual appropriation incremental property tax payments (the "Payments") in an amount not to exceed $350,000 under the authority of Section 403.9(1) of the Code of Iowa; and

WHEREAS, it is necessary to set a date for a public hearing on the Development Agreement, pursuant to Section 403.9 of the Code of Iowa;

NOW THEREFORE, IT IS RESOLVED by the City Council of the City of Manchester, Iowa, as follows:

Section 1. This Council shall meet on August 24, 2026, at 5:00 p.m., at the City Council Chambers, 204 East Main Street, in the City, at which time and place proceedings will be instituted and action taken to approve the Development Agreement and to authorize the Payments.

Section 2. The City Clerk is hereby directed to give notice of the proposed action, the time when and place where said meeting will be held, by publication at least once not less than four days and not more than twenty days before the date of said meeting in a legal newspaper of general circulation in the City. Said notice shall be in substantially the following form:

NOTICE OF MEETING FOR APPROVAL OF DEVELOPMENT AGREEMENT WITH WESLEY D. SCHULTE AND AUTHORIZATION OF ANNUAL APPROPRIATION TAX INCREMENT PAYMENTS

The City Council of the City of Manchester, Iowa, will meet at the City Council Chambers, 204 East Main Street, Manchester, Iowa, on August 24, 2026, at 5:00 p.m., at which time and place proceedings will be instituted and action taken to approve a Development Agreement between the City and Wesley D. Schulte (the "Developer") in connection with the construction by the Developer of a multifamily housing complex in the Manchester Urban Renewal Area, which Agreement provides for certain financial incentives in the form of annual appropriation incremental property tax payments in an amount not to exceed $350,000 under the authority of Section 403.9(1) of the Code of Iowa.

The commitment of the City to make annual appropriation incremental property tax payments to the Developer under the Development Agreement will not be a general obligation of the City, but such payments will be payable solely and only from incremental property tax revenues generated within the Manchester Urban Renewal Area. Payments under the Development Agreement will be subject to annual appropriation by the City Council.

At the meeting, the City Council will receive oral or written objections from any resident or property owner of the City. Thereafter, the City Council may, at the meeting or at an adjournment thereof, take additional action to approve the Development Agreement or may abandon the proposal.

This notice is given by order of the City Council of Manchester, Iowa, in accordance with Section 403.9 of the Code of Iowa.

Erin Learn
City Clerk

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

Section 4. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved August 10, 2026.

____
Mayor

Attest:

____
City Clerk

RESOLUTION NO. R-097-2026

Resolution Setting a Date of Meeting at Which it is Proposed to Approve a Development Agreement with Westgate Center, LLC, Including Annual Appropriation Tax Increment Payments

WHEREAS, the City of Manchester, Iowa (the "City"), pursuant to and in strict compliance with all laws applicable to the City, and in particular the provisions of Chapter 403 of the Code of Iowa, has adopted an Urban Renewal Plan for the Manchester Urban Renewal Area (the "Urban Renewal Area"); and

WHEREAS, this City Council has adopted certain ordinances providing for the division of taxes levied on taxable property in the Urban Renewal Area pursuant to Section 403.19 of the Code of Iowa and establishing the fund referred to in Subsection 2 of Section 403.19 of the Code of Iowa, which fund and the portion of taxes referred to in that subsection may be irrevocably pledged by the City for the payment of the principal of and interest on indebtedness incurred under the authority of Section 403.9 of the Code of Iowa to finance or refinance in whole or in part projects in the Urban Renewal Area; and

WHEREAS, the City proposes to enter into an agreement (the "Development Agreement") with Westgate Center, LLC (the "Developer") in connection with the redevelopment by the Developer of a former hotel building into a multiuse building with commercial and residential units in the Urban Renewal Area; and

WHEREAS, under the Development Agreement, the City would provide financial incentives to the Developer in the form of annual appropriation incremental property tax payments (the "Payments") in an amount not to exceed $150,000 under the authority of Section 403.9(1) of the Code of Iowa; and

WHEREAS, it is necessary to set a date for a public hearing on the Development Agreement, pursuant to Section 403.9 of the Code of Iowa;

NOW THEREFORE, IT IS RESOLVED by the City Council of the City of Manchester, Iowa, as follows:

Section 1. This Council shall meet on August 24, 2026, at 5:00 p.m., at the City Council Chambers, 204 East Main Street, in the City, at which time and place proceedings will be instituted and action taken to approve the Development Agreement and to authorize the Payments.

Section 2. The City Clerk is hereby directed to give notice of the proposed action, the time when and place where said meeting will be held, by publication at least once not less than four days and not more than twenty days before the date of said meeting in a legal newspaper of general circulation in the City. Said notice shall be in substantially the following form:

NOTICE OF MEETING FOR APPROVAL OF DEVELOPMENT AGREEMENT WITH WESTGATE CENTER, LLC AND AUTHORIZATION OF ANNUAL APPROPRIATION TAX INCREMENT PAYMENTS

The City Council of the City of Manchester, Iowa, will meet at the City Council Chambers, 204 East Main Street, Manchester, Iowa, on August 24, 2026, at 5:00 p.m., at which time and place proceedings will be instituted and action taken to approve a Development Agreement between the City and Westgate Center, LLC (the "Developer") in connection with the redevelopment by the Developer of a former hotel building into a multiuse building with commercial and residential units in the Manchester Urban Renewal Area, which Agreement provides for certain financial incentives in the form of annual appropriation incremental property tax payments in an amount not to exceed $150,000 under the authority of Section 403.9(1) of the Code of Iowa.

The commitment of the City to make annual appropriation incremental property tax payments to the Developer under the Development Agreement will not be a general obligation of the City, but such payments will be payable solely and only from incremental property tax revenues generated within the Manchester Urban Renewal Area. Payments under the Development Agreement will be subject to annual appropriation by the City Council.

At the meeting, the City Council will receive oral or written objections from any resident or property owner of the City. Thereafter, the City Council may, at the meeting or at an adjournment thereof, take additional action to approve the Development Agreement or may abandon the proposal.

This notice is given by order of the City Council of Manchester, Iowa, in accordance with Section 403.9 of the Code of Iowa.

Erin Learn
City Clerk

Section 3. All resolutions or parts of resolutions in conflict herewith are hereby repealed.

Section 4. This resolution shall be in full force and effect immediately upon its adoption and approval, as provided by law.

Passed and approved August 10, 2026.

____
Mayor

Attest:

____
City Clerk

7/27/2026

To our Mayor & Council Members,

It's with heavy heart that I want to inform you that effective immediately, I do hereby resign from my position on city council due to health reasons outside of my control. I'd like to express my gratitude for the opportunities and experiences serving alongside dedicated individuals committed to improving the quality of our city. It's been an honor to serve the citizens of Manchester to the best of my abilities. I wish the entire council and mayor continued success in listening to our citizens' needs, as to better serve the needs of our community.

Sincerely,

Bryan Gray

208 East Main Street
Manchester, IA 52057-1797

Phone: 563.927.3636
www.manchester-ia.org

July 29, 2026

To: Mayor Behnken & City Council

Fr: Brock Waters, City Manager

Re: At-Large Council Seat Vacancy

Honorable Mayor & Council,

As you are all aware, Councilmember Gray has decided to step down from his At-Large seat, effective July 27, 2026, due to health reasons. This leaves the at-large seat he occupied open, to be filled. There are a couple of options when it comes to filling that seat, and the Council will have to decide which direction they would like to pursue. This memo will provide a summary of the options available to fill that seat.

For reference, the following are the current Elected Officials and their terms:

Position	**Name**	**Term Expires**
Mayor	Connie Behnken	12/31/2029
1st Ward Council Member	Joe Dittrick	12/31/2027
2nd Ward Council Member	Mary Ann Poynor	12/31/2029
3rd Ward Council Member	Bill Scherbring	12/31/2027
At-Large Council Member	***VACANT***	12/31/2027
At Large Council Member	Diane Hammell	12/31/2029

Option 1: Appointment

The Council can appoint an individual to the seat. Generally speaking, if the seat was one of an assigned Ward, the appointee would have to live in that designated ward. Being that this is an at-large seat, the individual appointed just has to meet the requirements set forth in Iowa State Code section 39.27, including, but not limited to, being a resident of the state and City of Manchester, and continue to do so while they remain in the position.

In order to pursue this option, the Council will need to publish a Notice of Intent per Iowa Code 362.3 which will have to include the intent to fill the position in that manner and indicate the date, time and place of the meeting at which the appointment will take place. The Council has 60 days to appoint someone after the vacancy occurs, and per Iowa Code Section 372.13, the appointment shall be until the next regular City election. Bryan Gray's term was to last until 12/31/2027 and being that there are no City positions up for election this year, the term will be filled with the intent of completing the remainder of this term. If the appointee would like to pursue election to continue after 12/31/2027, they would have to file as any other individual wishing to be elected for the successive term, which would run from 1/1/2028 - 12/31/2031.

The Council can make the appointment after the notice is published, or after the vacancy occurs, whichever is later. If, within fourteen (14) days after publication of the notice or within fourteen (14) days after the appointment is made, there is filed with the City Clerk a petition which requests a special election to fill the vacancy, an appointment to fill the vacancy is temporary, and a special election shall be held to permanently fill the vacancy. The number of signatures of eligible electors sufficient to cause a special election to be held, depends on the population. Cities with less than 10,000 population require a petition with at least 200 signatures, or at least the number of signatures equal to 15% of voters who voted for candidates for office on the ballot at the preceding regular election, whichever is fewer. According to County data shared with the City, there were 919 votes cast in the 2023 Council election, therefore a petition would need to include 138 eligible signatures.

A timeline for appointment could look something like the following:

- 7/27/2026: Brian Gray resignation
- 8/3/2026: Council discusses intent to appoint or hold special election.
- 8/10/2026: Council decides to publish notice of intent to fill vacancy via appointment
- 8/19/2026: Notice is published
- 8/28/2026: Applications due to City Clerks office to be considered for appointment.
- 8/31/2026: Council holds work session for applicants to discuss position.
- 9/8/2026: Council appoints new Councilmember to begin immediately.

The application process could include the individual filling out an application and submitting a resume to be considered. It would be recommended to invite all that apply to a meeting to discuss qualifications and answer questions and/or state their intentions when joining Council.

Option 2: Special Election

Council may decide to pursue a special election to fill the At-Large seat as well. The election may be held concurrently with any pending election, per section 69.12 of the Iowa Code. Per the County Auditor, being that the 11/3/2026 election is so close, the soonest they could call for a special election would be sometime in December. The City would also incur the costs of holding said election. Those costs are unknown at the time of this memo.

Conclusion:

Councilmember Gray's seat expires 12/31/2027, which leaves less than 18 months left on the term. With the rather short amount of time left in this term, I would recommend the Council consider appointing a new member for the balance of the existing term. Special elections can incur significant costs, of which we would need to work with the Auditor to completely determine. If there are interested parties who apply, who would attempt to collect signatures for a special election if not chosen, it may be something to consider. If there is no interest in such, it would likely be best to appoint and move forward with the selection. Giving interested parties the opportunity to submit an application, resume and/or other pertinent info, and the ability to give some form of statement on their qualifications, abilities and alignment with Council goals at a work session will be beneficial when selecting an appointee for the seat.

As always, please reach out with any questions, comments or concerns. Thank you for your consideration on this matter.

Respectfully Submitted,

Brock Waters

City Manager

City of Manchester

208 East Main Street
Manchester, IA 52057-1797

Phone: 563.927.3636
www.manchester-ia.org

APPLICATION FOR CITY COUNCIL VACANCY

Please return to: City Hall, attn: City Clerk, 208 East Main Street, Manchester, IA 52057

Applicant Information

Name:	Phone Number:
Home Address:	Email Address:
How long have you lived in Manchester?	Occupation/Employer:

Please list your community involvement, volunteer activities, or other experience that you feel may qualify you for this appointment:

Please describe why you are interested in serving on the Manchester City Council:

What contributions do you feel you can make as a member of the City Council:

Any other information that you would like to share that supports your interest or qualifications:

Certification: I certify that the information provided in this application is true and complete to the best of my knowledge. I understand that appointment to the City Council requires that I meet all legal qualifications for the office and that this application is a public record.

Signature: ____ Date: __________________________

Manchester Public Library

Memo

To: Mayor, City Council & City Manager

From: Alison Hegland, Library Director

Date: August 7, 2026

Re: Southeast air conditioning unit

Attached are estimates from two companies for replacing the southeast air conditioning unit at the Manchester Public Library. Each estimate may include additional electrical work not listed. Delco Plumbing and Heating included an exact replacement with updates for new refrigerants for $27,265.00.

The lowest quote for replacing the existing system with two 18K mini-split units was from Don and Walt LLC at $7,195.00. The Delco Plumbing and Heating quote for that same option was $9,500.00.

Don and Walt LLC also included three additional quotes to replace the existing system with:

1. A single 36K mini-split unit for $5,595.00
2. Two 18K Wall cassettes with 2 outdoor units for $10,850.00
3. Two 18K Wall cassettes with one 36K outdoor unit for $9,595.00

After speaking with Al Kelchen about the pros and cons of the two 18K mini-split options and the one 36K mini-split unit, the biggest differences among the two options are temperature control, noise, and price. Although the one 36K unit is a bit more affordable, the two mini-splits will be quieter and offer better temperature control for that room.

After considering all options, my recommendation is to proceed with the two 18K mini-split units at $7,195.00.

Respectfully,
Alison Hegland
MPL Director

DelCo Plumbing and Heating
981 E Main St
Manchester, IA 52057
+15639272289
delcoplumb@gmail.com

NEW CELL PHONE
563-608-0136

Estimate

ADDRESS
City of Manchester
208 E Main St
Manchester, IA 52057

ESTIMATE 1124
DATE 08/03/2026

DATE	ACTIVITY	DESCRIPTION	QTY	RATE	AMOUNT
		Estimate to replace A/C for Library			
	Sales	Option #1- Replace the exact equipment that is installed currently. New indoor unit and outdoor. Indoor unit would have to be replaced because of the new refrigerant being used.	1	27,265.00	27,265.00
	Sales	Option# 2- Install 2 mini split units (needs to be verified by electrician)	1	9,500.00	9,500.00
		Electrical is not included in either option.			

SUBTOTAL	36,765.00
TAX	0.00
TOTAL	**$36,765.00**

Accepted By

Accepted Date

Don & Walt L.L.C.
1201 East Main St.
Manchester, IA 52057
(563) 927-2232

Estimate

	Estimate #
8/24/2026	2238

Name / Address
MANCHESTER PUBLIC LIBRARY 300 N. FRANKLIN MANCHESTER, IA 52057

Description
OPTION 1 Two (2) 18K Haier Tempo Series wall mount mini split systems INSTALLED $7,195.00 OPTION 2 Two (2) 18K Haier Flex Series wall cassettes with 2 outdoor units INSTALLED $10,850.00 OPTION 3 One (1) 36K Haier Flex Series wall mount mini split INSTALLED $5,595.00 OPTION 4 Two (2) 18K Haier Flex Series wall cassettes with one 36K outdoor unit INSTALLED $9,595.00 Any questions call 563-920-0684 Thank You, Al Kelchen

This quote is good for 30 days.
50% down before starting the job
Net 30 days.

Agenda Item Details

5.6.

Meeting Date: August 10, 2026
Category: Information/Discussion
Subject:

Public Content:
The City's auditing firm, Roof, Gerdes, Erlbacher, PLC, has completed the audit of the City's Fiscal Year 2025 financial records. A copy of the report is attached for your review.

Attachments:
1. 25 - Manchester audit

CITY OF MANCHESTER

INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS
SUPPLEMENTARY AND OTHER INFORMATION
SCHEDULE OF FINDINGS

YEAR ENDED JUNE 30, 2025

Table of Contents

City of Manchester

Officials

Name	Title	Term Expires
Connie Behnken	Mayor	Jan 2026
Mary Ann Poynor	Council Member	Jan 2026
Linda G. Schmitt	Council Member	Jan 2026
Joe Dittrick	Council Member	Jan 2028
Bryan Gray	Council Member	Jan 2028
Bill Scherbring	Council Member	Jan 2028
Timothy Vick	City Manager	Indefinite
Erin Learn	City Clerk/Treasurer	Indefinite
James Peters	City Attorney	Indefinite

City of Manchester

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of Manchester, Iowa, (City) as of and for the year ended June 30, 2025, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City as of June 30, 2025, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards issued by the Comptroller General of the Unites States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Emphasis of Matter - Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with the cash basis of accounting described in Note 1, and for determining that the cash basis of accounting is an acceptable basis for the preparation of the financial statements in the circumstances. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

1701 22nd Street, Suite 201 | West Des Moines, IA 50266 | Phone (515) 362-5672 | Fax (515) 362-5674
Ryan Roof, CPA | Steve Gerdes, CPA | Matt Erlbacher, CPA

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

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

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. We previously audited, in accordance with the standards referred to in the "Auditor's Responsibilities for the Audit of the Financial Statements" section of this report, the financial statements for the eight years ended June 30, 2024 (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the cash basis of accounting. Another auditor previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the year ended June 30, 2016 (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the cash basis of accounting. The supplementary information included in Schedules 1 through 2 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing GAAS. In our opinion, the supplementary information in Schedules 1 through 2 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in this report. The other information comprises the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability (Asset) and the Schedule of City Contributions on pages 31 through 35 but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated June 29, 2026 on our consideration of the City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City'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.

Roof, Gerdes, Erlbacher, PLC

ROOF, GERDES, ERLBACHER, PLC

June 29, 2026

Basic Financial Statements

City of Manchester

Exhibit A

Cash Basis Statement of Activities and Net Position

As of and for the year ended June 30, 2025

		Program Receipts			Net (Disbursements) Receipts and Changes in Cash Basis Net Position		
	Disbursements	Charges for Service	Operating Grants, Contributions and Restricted Interest	Capital Grants, Contributions and Restricted Interest	Governmental Activities	Business Type Activities	Total
Functions / Programs:							
Governmental activities:							
Public safety	$ 1,871,255	15,564	134,081	-	(1,721,610)	-	(1,721,610)
Public works	1,357,693	409,278	739,878	3,712	(204,825)	-	(204,825)
Culture and recreation	1,356,114	207,407	150,409	-	(998,298)	-	(998,298)
Community and economic development	685,561	194,274	17,603	-	(473,684)	-	(473,684)
General government	637,917	83,313	37,016	-	(517,588)	-	(517,588)
Debt service	1,389,608	-	-	1,759	(1,387,849)	-	(1,387,849)
Capital projects	2,193,252	-	14,875	967,538	(1,210,839)	-	(1,210,839)
Total governmental activities	9,491,400	909,836	1,093,862	973,009	(6,514,693)	-	(6,514,693)
Business type activities:							
Water	825,576	859,485	49,604	-	-	83,513	83,513
Sewer	1,042,677	1,221,479	16,203	-	-	195,005	195,005
Meter deposits	10,545	12,450	-	-	-	1,905	1,905
Total business type activities	1,878,798	2,093,414	65,807	-	-	280,423	280,423
Total	$ 11,370,198	3,003,250	1,159,669	973,009	(6,514,693)	280,423	(6,234,270)
General Receipts and Transfers:							
Property tax and other city tax levied for:							
General purposes					2,958,815	-	2,958,815
Debt service					743,199	-	743,199
Tax increment financing					783,887	-	783,887
Other city tax					441,926	-	441,926
Local option sales tax					808,875	-	808,875
Hotel/Motel tax					95,136	-	95,136
Commercial/industrial tax replacement					226,700	-	226,700
Unrestricted interest on investments					100,144	29,735	129,879
General obligation bond proceeds, net of $5,196 premium and $14,007 discount					1,331,189	-	1,331,189
Sale of capital assets					18,435	-	18,435
Transfers					354,430	(354,430)	-
Total general receipts and transfers					7,862,736	(324,695)	7,538,041
Change in cash basis net position					1,348,043	(44,272)	1,303,771
Cash basis net position beginning of year					4,679,928	1,604,361	6,284,289
Cash basis net position end of year					$ 6,027,971	1,560,089	7,588,060
Cash Basis Net Position							
Restricted:							
Expendable:							
Streets					$ 546,752	-	546,752
Debt service					156,896	557,895	714,791
Franchise fees					379,971	-	379,971
Hotel-Motel					12,729	-	12,729
Unpent bond proceeds					1,200,981	-	1,200,981
Other purposes					1,478,645	56,592	1,535,237
Unrestricted					2,251,997	945,602	3,197,599
Total cash basis net position					$ 6,027,971	1,560,089	7,588,060

See notes to financial statements.

City of Manchester

Exhibit B

Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Governmental Funds

As of and for the year ended June 30, 2025

		Special Revenue						
	General	Road Use Tax	Employee Benefit	Local Option Sales Tax	Debt Service	Capital Projects	Nonmajor	Total
Receipts:								
Property tax	$ 2,097,591	-	861,224	-	743,199	-	-	3,702,014
Local option sales tax	-	-	-	808,875	-	-	-	808,875
Tax increment financing	-	-	-	-	-	-	783,887	783,887
Other city tax	535,436	-	913	-	714	-	-	537,063
Licenses and permits	91,720	-	-	-	-	-	-	91,720
Use of money and property	82,643	10,153	14,573	3,852	1,759	6,914	10,701	130,595
Intergovernmental	310,508	719,328	53,496	-	43,086	684,283	8,967	1,819,668
Charges for service	668,881	-	-	-	-	-	-	668,881
Special assessments	-	-	-	-	-	110,040	-	110,040
Miscellaneous	149,310	442	49,818	-	-	188,090	94,986	482,646
Total receipts	3,936,089	729,923	980,024	812,727	788,758	989,327	898,541	9,135,389
Disbursements:								
Operating:								
Public safety	1,866,548	-	-	-	-	-	4,707	1,871,255
Public works	683,134	674,559	-	-	-	-	-	1,357,693
Culture and recreation	1,244,096	-	-	-	-	-	112,018	1,356,114
Community and economic development	324,230	-	-	-	-	-	361,331	685,561
General government	523,645	-	114,272	-	-	-	-	637,917
Debt service	-	-	-	-	1,389,608	-	-	1,389,608
Capital projects	-	-	-	-	-	2,193,252	-	2,193,252
Total disbursements	4,641,653	674,559	114,272	-	1,389,608	2,193,252	478,056	9,491,400
Excess (deficiency) of receipts over (under) disbursements	(705,564)	55,364	865,752	812,727	(600,850)	(1,203,925)	420,485	(356,011)
Other financing sources (uses):								
General obligation bond proceeds, net of $5,196 premium and $14,007 discount	-	-	-	-	1,331,189	-	-	1,331,189
Sale of capital assets	18,435	-	-	-	-	-	-	18,435
Transfers in	802,549	92,749	-	-	622,091	2,473,887	74,811	4,066,087
Transfers out	(158,826)	(146,748)	(672,798)	(980,887)	(1,340,000)	-	(412,398)	(3,711,657)
Total other financing sources (uses)	662,158	(53,999)	(672,798)	(980,887)	613,280	2,473,887	(337,587)	1,704,054
Change in cash balances	(43,406)	1,365	192,954	(168,160)	12,430	1,269,962	82,898	1,348,043
Cash balances beginning of year	1,849,580	542,985	536,244	295,293	144,466	771,944	539,416	4,679,928
Cash balances end of year	$ 1,806,174	544,350	729,198	127,133	156,896	2,041,906	622,314	6,027,971
Cash Basis Fund Balances								
Restricted for:								
Streets	$ -	544,350	-	-	-	-	-	544,350
Debt service	-	-	-	-	156,896	-	-	156,896
Franchise fees	379,971	-	-	-	-	-	-	379,971
Hotel-Motel	12,729	-	-	-	-	-	-	12,729
Unspent bond proceeds	-	-	-	-	-	1,200,981	-	1,200,981
Other purposes	-	-	729,198	127,133	-	-	622,314	1,478,645
Assigned	391,020	-	-	-	-	840,925	-	1,231,945
Unassigned	1,022,454	-	-	-	-	-	-	1,022,454
Total cash basis fund balances	$ 1,806,174	544,350	729,198	127,133	156,896	2,041,906	622,314	6,027,971

See notes to financial statements.

City of Manchester

Exhibit C

Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Proprietary Funds

As of and for the year ended June 30, 2025

	Enterprise			
	Water	Sewer	Nonmajor - Meter Deposits	Total
Operating receipts:				
Rental income	$ 33,300	-	-	33,300
Charges for service	826,185	1,221,479	-	2,047,664
Miscellaneous	49,604	16,203	12,450	78,257
Total operating receipts	909,089	1,237,682	12,450	2,159,221
Operating disbursements:				
Business type activities	594,206	645,317	10,545	1,250,068
Total operating disbursements	594,206	645,317	10,545	1,250,068
Excess of operating receipts over operating disbursements	314,883	592,365	1,905	909,153
Non-operating receipts (disbursements):				
Interest on investments	8,378	19,641	1,716	29,735
Debt service	(71,420)	(397,360)	-	(468,780)
Capital projects	(159,950)	-	-	(159,950)
Net non-operating receipts (disbursements)	(222,992)	(377,719)	1,716	(598,995)
Excess of receipts over disbursements	91,891	214,646	3,621	310,158
Other financing sources (uses):				
Transfers out	(140,285)	(214,145)	-	(354,430)
Total other financing sources (uses)	(140,285)	(214,145)	-	(354,430)
Change in cash balances	(48,394)	501	3,621	(44,272)
Cash balances beginning of year	767,894	783,496	52,971	1,604,361
Cash balances end of year	$ 719,500	783,997	56,592	1,560,089
Cash Basis Fund Balances				
Restricted for:				
Debt service	$ 94,911	462,984	-	557,895
Meter deposits	-	-	56,592	56,592
Unrestricted	624,589	321,013	-	945,602
Total cash basis fund balances	$ 719,500	783,997	56,592	1,560,089

See notes to financial statements.

(1) Summary of Significant Accounting Policies

The City of Manchester (City) is a political subdivision of the State of Iowa located in Delaware County. It was first incorporated in 1866 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens including public safety, public works, culture and recreation, community and economic development, and general governmental services. The City also provides water and sewer utilities for its citizens.

A. Reporting Entity

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and authorities. The City has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the City. The City of Manchester has no component units which meet the Governmental Accounting Standards Board criteria.

Jointly Governed Organizations

The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Delaware County Economic Development Commission, Delaware County Solid Waste Commission, Delaware County Conference Board, Delaware County E911 Board, East Central Intergovernmental Association, Foundation for the Future of Delaware County, Northeastern Iowa Regional League, Eastern Iowa Regional Housing Authority, Delaware County Communications Center, Buchanan County Joint E911 Service Board, Community Childcare of Manchester, Greater Delaware County Community Foundation and Good to Great.

B. Basis of Presentation

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

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

Expendable restricted net position results when constraints placed on the use of cash balances are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

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

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

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

The City reports the following major governmental funds:

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

Special Revenue:

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

The Employee Benefits Fund is used to account for the tax levy to support City employee benefits.

The Local Option Sales Tax Fund is used to account for local option sales tax collections authorized by referendum to be used for construction and maintenance of bikeway/walkways and for the construction and maintenance of streets.

The Debt Service Fund is utilized to account for property tax and other receipts to be used for the payment of interest and principal on the City's general long-term debt.

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities.

The City reports the following major proprietary funds:

The Enterprise, Water Fund accounts for the operation and maintenance of the City's water system.

The Enterprise, Sewer Fund accounts for the operation and maintenance of the City's waste water treatment and sanitary sewer system.

C. Measurement Focus and Basis of Accounting

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

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

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

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

D. Property Taxes and Governmental Cash Basis Fund Balances

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

Property tax revenues recognized in these funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2023 assessed property valuations; is for the tax accrual period July 1, 2024 through June 30, 2025 and reflects tax asking contained in the budget certified to the City Council in April 2024.

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

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

Assigned – Amounts the City Council intends to use for specific purposes.

Unassigned – All amounts not included in the preceding classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2025, disbursements exceeded the amount budgeted in the debt service function.

(2) Cash and Pooled Investments

The City's deposits in banks at June 30, 2025 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

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

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

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

(3) Notes Receivable

The City has loaned money to area businesses as part of its Downtown Incentive Program. The program provides no interest loans to downtown businesses for second story improvements.

During the year ended June 30, 2025, the City had three Downtown Incentive Program loans outstanding. These loans are structured for the borrower to make monthly payments to the City, and mature within 60 months or less. The loan balance outstanding on these three loans was $18,500 at June 30, 2025. These are no interest loans and are unsecured. Payments made on these loans totaled $7,333 during the year ended June 30, 2025.

In addition to the above loans, the City made additional loans. The following loans were outstanding at June 30, 2025.

- Three loans totaling $125,000 were made to Wes Schulte in fiscal years 2025 and prior. These loans are repayable to the City and are due in yearly installments for a period of ten years. One loan has a 1% interest rate, and the other 2 loans have a 0% interest rate, and all loans are unsecured. These loans are economic development loans to aid in the construction of residential housing. The loan balance outstanding on these three loans was $95,000 at June 30, 2025. Principal payments made on these three loans totaled $5,000 during the year ended June 30, 2025.

- Four forgivable loans totaling $1,475,868 were made in fiscal years 2025 and prior. These loans will be forgiven by the City over time if certain conditions are met, as established in the agreement with these developers. In the event of default, the developers would be required to pay back these loans to the City on the default date. The loans bear no interest and are unsecured. Loan balances forgiven during the year ended June 30, 2025 totaled $57,703, and the forgivable loan balance outstanding at June 30, 2025 is $1,400,613.

The management of the City believes all of the above loans are collectible.

(4) Bonds and Leases Payable

A summary of changes in long-term liabilities for the year ended June 30, 2025 is as follows:

	Balance Beginning of Year	Additions	Reductions	Balance End of Year	Due Within One Year
Governmental activities:					
General Obligation Bonds	$ 6,340,000	1,340,000	1,205,000	6,475,000	1,160,000
Lease Agreement	-	118,969	25,696	93,273	21,965
Governmental activities total	$ 6,340,000	1,458,969	1,230,696	6,568,273	1,181,965
Business type activities:					
Direct borrowings:					
Water Revenue Bonds	$ 271,000	-	66,000	205,000	67,000
Sewer Revenue Bonds	1,918,000	-	359,000	1,559,000	371,000
Business-type activities total	$ 2,189,000	-	425,000	1,764,000	438,000

General Obligation Bonds

A summary of the City's June 30, 2025 general obligation bonds payable is as follows:

Year Ending June 30,	Corporate Purpose, Series 2015B Issued June 23, 2015 Interest Rates	Principal	Interest	Corporate Purpose, Series 2017 Issued June 27, 2017 Interest Rates	Principal	Interest
2026	2.45%	$ 220,000	5,390	2.25%	$ 200,000	9,420
2027		-	-	2.40%	205,000	4,920
2028		-	-		-	-
2029		-	-		-	-
		$ 220,000	5,390		$ 405,000	14,340

Year Ending June 30,	Corporate Purpose, Series 2018 Issued April 24, 2018 Interest Rates	Principal	Interest	Corporate Purpose, Series 2020A Issued July 6, 2020 Interest Rates	Principal	Interest
2026	2.80%	$ 95,000	11,505	1.00%	$ 165,000	11,615
2027	2.80%	100,000	8,845	1.10%	170,000	9,965
2028	3.10%	110,000	6,045	1.25%	170,000	8,095
2029	3.10%	85,000	2,635	1.40%	175,000	5,970
2030		-	-	1.60%	180,000	3,520
2031-2035		-	-	1.60%	40,000	640
		$ 390,000	29,030		$ 900,000	39,805

Year Ending June 30,	Urban Renewal, Series 2020B Issued July 6, 2020 Interest Rates	Principal	Interest	Corporate Purpose Bonds, Series 2021A Issued September 28, 2021 Interest Rates	Principal	Interest
2026	1.70%	$ 30,000	4,030	2.00%	$ 180,000	30,660
2027	1.70%	30,000	3,520	2.00%	185,000	27,060
2028	1.70%	30,000	3,010	2.00%	185,000	23,360
2029	2.50%	30,000	2,500	2.00%	190,000	19,660
2030	2.50%	35,000	1,750	2.00%	195,000	15,860
2031-2035	2.50%	35,000	875	2.00%	595,000	24,080
		$ 190,000	15,685		$1,530,000	140,680

Year Ending June 30,	Corporate Purpose Bonds, Series 2021B Issued September 28, 2021 Interest Rates	Principal	Interest	Corporate Purpose Bonds, Series 2023A Issued December 12, 2023 Interest Rates	Principal	Interest
2026	1.50%	$ 100,000	13,790	4.25%	$ 45,000	19,975
2027	1.50%	100,000	12,290	4.25%	45,000	18,063
2028	1.50%	100,000	10,790	4.25%	45,000	16,150
2029	1.50%	105,000	9,290	4.25%	50,000	14,238
2030	1.60%	105,000	7,715	4.25%	50,000	12,113
2031-2035	1.70-1.90%	335,000	12,385	4.25%	235,000	25,714
		$ 845,000	66,260		$ 470,000	106,253

Year Ending June 30,	Corporate Purpose Bonds, Series 2023B Issued December 12, 2023 Interest Rates	Principal	Interest	Corporate Purpose Bonds, Series 2025A Issued March 11, 2025 Interest Rates	Principal	Interest
2026	5.20%	$ 15,000	9,620	3.20%	$ 55,000	29,514
2027	5.20%	15,000	8,840	3.20%	60,000	22,388
2028	5.20%	20,000	8,060	3.30%	60,000	20,468
2029	5.20%	20,000	7,020	3.30%	60,000	18,488
2030	5.20%	20,000	5,980	3.50%	65,000	16,508
2031-2035	5.20%	95,000	12,740	3.50-4.00%	370,000	44,506
		$ 185,000	52,260		$ 670,000	151,872

Year Ending June 30,	Corporate Purpose Bonds, Series 2025B Issued March 11, 2025 Interest Rates	Principal	Interest	Total Principal	Interest	Total
2026	4.75%	$ 55,000	40,043	1,160,000	185,562	1,345,562
2027	4.75%	55,000	30,151	965,000	146,042	1,111,042
2028	4.75%	60,000	27,539	780,000	123,517	903,517
2029	4.75%	60,000	24,689	775,000	104,490	879,490
2030	4.75%	65,000	21,839	715,000	85,285	800,285
2031-2035	5.00%	375,000	57,754	2,080,000	178,694	2,258,694
		$ 670,000	202,015	6,475,000	823,590	7,298,590

On May 27, 2014, the City issued $1,130,000 of general obligation corporate purpose and refunding bonds with interest rates ranging from 0.50% to 2.45% per annum. The bonds were issued to pay costs associated with the City's Maquoketa Riverfront Redevelopment Project/Manchester Whitewater Park Project, pay the costs of constructing repairs and improvements to City Hall, currently refund a portion of the City's General Obligation Corporate Purpose Bonds, Series 2007, and pay costs of issuance of the Bonds. During the year ended June 30, 2025, the City paid $70,000 of principal and $1,715 of interest on the bonds. The balance of these bonds at June 30, 2025 was $0.

On April 28, 2015, the City issued $1,375,000 of general obligation refunding bonds with interest rates ranging from 1.50% to 2.40% per annum. The bonds were issued to currently refund the City's outstanding General Obligation Corporate Purpose and Refunding Bonds, Series, 2008, to currently refund the City's outstanding General Obligation Fire Station Notes, Series 2008, and pay costs of issuance of the Bonds. During the year ended June 30, 2025, the City paid $55,000 of principal and $1,320 of interest on the bonds. The balance of these bonds at June 30, 2025 was $0.

On June 23, 2015, the City issued $2,000,000 of general obligation corporate purpose bonds with interest rates ranging from 0.75% to 2.45% per annum. The bonds were issued to construct street, water system, sanitary sewer system, storm water drainage and sidewalk improvements, construct municipal recreation trail improvements, complete the City's Whitewater Park Project, and pay the costs of issuance of the Bonds. During the year ended June 30, 2025, the City paid $215,000 of principal and $10,335 of interest on the bonds.

On June 27, 2017, the City issued $1,950,000 of general obligation corporate purpose bonds with interest rates ranging from 1.20% to 2.40% per annum. The bonds were issued to pay the costs of acquisition, demolition and restoration of dilapidated property, the acquisition of street sweeper, the acquisition of a fire truck, constructing street, water system, sanitary sewer system and storm water drainage system improvements, planning, designing, constructing and installing improvements and facilities at existing municipal parks, the acquisition and preparation of property for potential use as the site of a municipal public works facility, and issuing the bonds. During the year ended June 30, 2025, the City paid $195,000 of principal and $13,515 of interest on the bonds.

On April 24, 2018, the City issued $1,435,000 of general obligation corporate purpose bonds with interest rates ranging from 1.80% to 3.10% per annum. The bonds were issued to pay the costs of improving and equipping existing city parks, constructing street, water system, sanitary sewer system, storm water drainage and sidewalk improvements and extensions, funding economic development grants to private property owners, improvements to a municipal parking lot and to pay the costs of issuing the bonds. During the year ended June 30, 2025, the City paid $155,000 of principal and $15,535 of interest on the bonds.

On July 6, 2020, the City issued $1,750,000 of general obligation corporate purpose bonds with interest rates ranging from 0.50% to 1.60% per annum. The bonds were issued to pay the costs of various corporate purpose capital improvements, pay the costs of acquiring vehicles and to pay the costs of issuing the bonds. During the year ended June 30, 2025, the City paid $165,000 of principal and $13,100 of interest on the bonds.

On July 6, 2020, the City issued $300,000 of urban renewal bonds with interest rates ranging from 1.10% to 2.50% per annum. The bonds were issued to pay the costs of undertaking an urban renewal project and to pay the costs of issuing the bonds. During the year ended June 30, 2025, the City paid $30,000 of principal and $4,540 of interest on the bonds.

On September 28, 2021, the City issued $2,135,000 of corporate purpose bonds with an interest rate of 2.00% per annum. The bonds were issued to pay the costs of constructing street, sanitary sewer system, storm water drainage, water utility system and sidewalk improvements, pay the costs of acquiring and installing street lighting, signage and signalization improvements, pay the costs of acquiring and equipping an end loader for the municipal public works department, and pay the costs of issuing the bonds. During the year ended June 30, 2025, the City paid $180,000 of principal and $34,200 of interest on the bonds.

On September 28, 2021, the City issued $1,130,000 of corporate purpose bonds with interest rates ranging from 1.50% to 1.90% per annum. The bonds were issued to pay the costs of constructing street, sanitary sewer system, storm water drainage, water utility system and sidewalk improvements, pay the costs of acquiring and installing street lighting, signage and signalization improvements, and pay the costs of issuing the bonds. During the year ended June 30, 2025, the City paid $95,000 of principal and $15,215 of interest on the bonds.

On December 12, 2023, the City issued $500,000 of corporate purpose bonds with an interest rate of 4.25% per annum. The bonds were issued to pay the costs of constructing street, water system, storm water drainage, sanitary sewer system and sidewalk improvements, pay the costs of acquiring and installing street lighting, signage and signalization improvements, and pay the costs of issuing the bonds. During the year ended June 30, 2025, the City paid $30,000 of principal and $31,226 of interest on the bonds.

On December 12, 2023, the City issued $200,000 of taxable corporate purpose bonds with an interest rate of 5.20% per annum. The bonds were issued to pay the costs of constructing street, water system, storm water drainage, sanitary sewer system and sidewalk improvements, pay the costs of acquiring and installing street lighting, signage and signalization improvements, and pay the costs of issuing the bonds. During the year ended June 30, 2025, the City paid $15,000 of principal and $15,282 of interest on the bonds.

On March 11, 2025, the City issued $670,000 of corporate purpose bonds with interest rates ranging from 3.20% to 4.00% per annum. The bonds were issued to pay the costs of constructing street, water system, storm water drainage, sanitary sewer system and sidewalk improvements, pay the costs of acquiring and installing street lights, signage and signalization improvements, and pay the costs of issuance related to the bonds. During the year ended June 30, 2025, the City paid $0 of principal and $0 of interest on the bonds.

On March 11, 2025, the City issued $670,000 of taxable corporate purpose bonds with interest rates ranging from 4.75% to 5.00% per annum. The bonds were issued to pay the costs of constructing street, water system, storm water drainage, sanitary sewer system and sidewalk improvements, pay the costs of acquiring and installing street lights, signage and signalization improvements, and pay the costs of issuance related to the bonds. During the year ended June 30, 2025, the City paid $0 of principal and $0 of interest on the bonds.

Lease Agreement

On August 1, 2024, the City entered into a noncancelable lease agreement for police equipment. An initial lease liability was recorded in the amount of $118,969. The agreement requires annual payments of $25,696 over 5 years, with an implicit interest rate of 4.00% and a final payment due on August 1, 2028. During the year ended June 30, 2025, the City paid principal of $25,696 and interest of $0. Future principal and interest payments are as follows:

Year Ending June 30,	Police Equipment Issued August 1, 2024 Interest Rates	Principal	Interest	Total
2026	4.00%	$ 21,965	3,731	25,696
2027	4.00%	22,843	2,852	25,695
2028	4.00%	23,757	1,939	25,696
2029	4.00%	24,708	988	25,696
		$ 93,273	9,510	102,783

Direct Borrowings - Revenue Bonds

A summary of the City's June 30, 2025 direct borrowings revenue bonds payable are as follows:

Year Ending June 30,	Water Revenue Issued February 8, 2019 Interest Rates	Principal	Interest	Total
2026	1.75%	$ 67,000	3,588	70,588
2027	1.75%	68,000	2,415	70,415
2028	1.75%	70,000	1,226	71,226
		$ 205,000	7,229	212,229

Year Ending June 30,	Sewer Revenue Issued July 2, 2008 Interest Rates	Principal	Interest	Total
2026	1.75%	$ 371,000	27,283	398,283
2027	1.75%	383,000	20,791	403,791
2028	1.75%	396,000	14,088	410,088
2029	1.75%	409,000	7,158	416,158
		$1,559,000	69,320	1,628,320

Direct Borrowings - Water Revenue Bonds

On February 8, 2019, the City entered into an agreement with the Iowa Finance Authority for the issuance of water revenue bonds of up to $754,000 with interest at 1.75% per annum. This agreement was later amended to a bond amount of $650,031. The agreement requires the City to annually pay a .25% servicing fee on the outstanding principal balance. The bonds were issued pursuant to the provisions of Chapter 384.24A and 384.83 of the Code of Iowa to pay the cost of the construction of water main extensions and improvements. During the year ended June 30, 2025, the City paid principal of $66,000 and interest of $4,743 on the bonds.

The City has pledged future water customer receipts, net of specified operating disbursements, to repay $650,031 in water revenue bonds issued in February 2019. The bonds are payable solely from water customer net receipts and are payable through 2028. In the event of a default, the issuer shall have the right to take any action authorized under the regulations, the revenue note or the agreement and to take whatever action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement. Annual principal and interest payment on the bonds are expected to require less than 23% of net receipts. The total principal and interest remaining to be paid on the bonds is $212,229. For the current year, principal and interest paid and total customer net receipts were $70,743 and $314,883, respectively.

The resolutions providing for the issuance of the revenue bonds include the following provisions:

(a) The bonds will only be redeemed from the future earnings of the Utility and the bond holder holds a lien on the future earnings of the funds.

(b) The City shall establish a rate to be charged to customers in order to produce gross revenues at least sufficient to pay expenses of the operation and maintenance of the Utility, and to leave a balance of net revenues equal to at least 110% of the principal and interest of all outstanding bonds and notes due in the fiscal year.

(c) Monthly transfers of 1/6 of the installment of interest next due and 1/12 of the installment of principal next due shall be made to a revenue bond and interest sinking account. Monies in this fund are to be used solely for the purpose of paying principal and interest on the bonds.

(d) All funds remaining after payment of all maintenance and operating expenses and the transfers to the restricted accounts noted above can be used to pay for extraordinary repairs or replacements to the system, may be used to pay or redeem any bonds, and then can be used for any lawful purpose.

Direct Borrowings - Sewer Revenue Bonds

On July 2, 2008, the City entered into an agreement with the Iowa Finance Authority for the issuance of sewer revenue bonds of up to $6,010,000 with interest at 1.75% per annum. The agreement requires the City to annually pay a .25% servicing fee on the outstanding principal balance. The bonds were issued pursuant to the provisions of Chapter 384.24A and 384.83 of the Code of Iowa to pay the cost of construction of improvements to the sewer treatment plant and collection system. In the event of a default, the issuer shall have the right to take any action authorized under the regulations, the revenue bonds or the agreement and to take whatever action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement. During the year ended June 30, 2025, the City paid principal of $359,000 and interest of $33,565 on the bonds.

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay $6,010,000 in sewer revenue bonds issued in July 2008. The bonds are payable solely from sewer customer net receipts and are payable through 2029. Annual principal and interest payment on the bonds are expected to require less than 67% of net receipts. The total principal and interest remaining to be paid on the bonds is $1,628,320. For the current year, principal and interest paid and total customer net receipts were $392,565 and $592,365, respectively.

The resolutions providing for the issuance of the sewer revenue bonds include the following provisions:

(a) The bonds will only be redeemed from the future earnings of the Utility and the bond holder holds a lien on the future earnings of the funds.

(b) The City shall establish a rate to be charged to customers in order to produce gross revenues at least sufficient to pay expenses of the operation and maintenance of the Utility, and to leave a balance of net revenues equal to at least 110% of the principal and interest of all outstanding bonds and notes due in the fiscal year.

(c) Monthly transfers of 1/6 of the installment of interest next due and 1/12 of the installment of principal next due shall be made to a revenue bond and interest sinking account. Monies in this fund are to be used solely for the purpose of paying principal and interest on the bonds.

(d) All funds remaining after payment of all maintenance and operating expenses and the transfers to the restricted accounts noted above can be used to pay for extraordinary repairs or replacements to the system, may be used to pay or redeem any bonds, and then can be used for any lawful purpose.

(5) Pension Plan

Plan Description - IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

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

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early-retirement reduction. Normal retirement age is age 65, anytime after reaching age 62 with 20 or more years of covered employment or when the member's years of service plus the member's age at the last birthday equals or exceeds 88, whichever comes first. These qualifications must be met on the member's first month of entitlement to benefits. Members cannot begin receiving retirement benefits before age 55. The formula used to calculate a Regular member's monthly IPERS benefit includes:

- A multiplier (based on years of service).
- The member's highest five-year average salary, except members with service before June 30, 2012 will use the highest three-year average salary as of that date if it is greater than the highest five-year average salary.

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

The formula used to calculate a Protection Occupation member's monthly IPERS benefit includes:

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

If a Regular member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50% for each month that the member receives benefits before age 65.

Generally, once a member selects a benefit option, a monthly benefit is calculated and remains the same for the rest of the member's lifetime. However, to combat the effects of inflation, retirees who began receiving benefits prior to July 1990 receive a guaranteed dividend with their regular November benefit payments.

Disability and Death Benefits - A vested member who is awarded federal Social Security disability or Railroad Retirement disability benefits is eligible to claim IPERS benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

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

In fiscal year 2025, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's contributions to IPERS for the year ended June 30, 2025 totaled $215,759.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2025, the City reported a liability of $457,569 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 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 IPERS relative to the contributions of all IPERS participating employers. At June 30, 2024, the City's proportion was 0.012565%, which was a decrease of 0.003795% under its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled $113,912, $665,955 and $547,794, respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions - The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement.

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

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

Mortality rates used in the 2024 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

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

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	21.0 %	3.52 %
International equity	13.0	5.18
Global smart beta equity	5.0	4.12
Core plus fixed income	25.5	3.04
Public credit	3.0	4.53
Cash	1.0	1.69
Private equity	17.0	8.89
Private real assets	9.0	4.25
Private credit	5.5	6.62
Total	100.0 %	

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 contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payment 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% lower (6.00%) or 1% 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	$ 1,839,585	457,569	(700,226)

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

(6) Other Postemployment Benefits (OPEB)

Plan Description – The City operates a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. The City currently finances the benefit plan on a pay-as-you-go basis. For the year ended June 30, 2025, the City contributed $363,339 and plan members eligible for benefits contributed $52,763 to the plan. At June 30, 2025, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

OPEB Benefits – Individuals who are employed by the City and are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical/prescription drug benefits as active employees, which results in an implicit rate subsidy.

Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of services.

In addition, for employees who meet certain requirements who terminate employment with the City, employees will be entitled, depending on years of service, between 25-35% of the employee's accumulated sick leave dollar equivalent at the employee's current rate of compensation. This compensation can be paid in cash or as a credit toward the cost of maintaining health insurance under the City's medical insurance program.

At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Active employees	23
Total	25

(7) Termination Benefits

During the fiscal year, the City had three early retirement plans in effect. A discussion of these three different plans are as follows:

- In 2016, the City approved a voluntary early retirement plan for employees. The plan was only offered to employees from July 18, 2016 to August 12, 2016 and required any applying employees to set a retirement date before March 31, 2017. Eligible employees must have 1) completed at least ten consecutive years of full-time service to the City prior to March 31, 2017, 2) have reached the age of 55 at retirement, and 3) have resigned prior to March 31, 2017. The application for early retirement was subject to approval by the City Council

  Early retirement benefits include a $500 monthly contribution to the employees' health reimbursement account and 25%, 30% or 35% of accumulated sick pay based on years' service (20, 25 or 30 years, respectively). Monthly payments cease upon the earliest of the following: 1) the employee fails to pay any premium balance, 2) the employee becomes deceased, or 3) the employee becomes eligible for Medicare.

  At June 30, 2025, the City has obligations to no participants with a total liability of $0. Actual early retirement expenditures for the year ended June 30, 2025 totaled $2,000.

- In 2021, the City approved a voluntary early retirement plan for employees. The plan was only offered to employees from December 6, 2021 to January 14, 2022 and required any applying employees to set a retirement date before June 1, 2022. Eligible employees must have 1) completed at least twenty consecutive years of full-time service to the City prior to June 1, 2022, 2) have reached the age of 55 at retirement, and 3) have resigned prior to June 1, 2022. The application for early retirement was subject to approval by the City Council

  Early retirement benefits include a lump sum benefit of $20,000 on retirement date and $20,000 on July 1, 2022. In addition, the value of the early retirement benefits also includes a 25%, 30% or 35% of accumulated sick pay based on years' service (20, 25 or 30 years, respectively). The administration of the early retirement benefits is handled by a third party administrator (TPA). For medical related costs, including health insurance premium costs, claimed by the retiree, the TPA reimburses the retired employee, and then simultaneously requests reimbursement from the City to fund this cost.

  At June 30, 2025, the City has obligations to three participants with a total liability of $83,823. Actual early retirement expenditures for the year ended June 30, 2025 totaled $20,306.

- In 2023, the City approved a voluntary early retirement plan for employees. The plan was only offered to employees from December 18, 2023 to January 17, 2024 and required any applying employees to set a retirement date before June 1, 2024. Eligible employees must have 1) completed at least twenty consecutive years of full-time service to the City prior to June 1, 2024, 2) have reached the age of 55 at retirement, and 3) have resigned prior to June 1, 2024. The application for early retirement was subject to approval by the City Council

  Early retirement benefits include a lump sum benefit of $20,000 on retirement date and $20,000 on July 1, 2024. In addition, the value of the early retirement benefits also includes a 25%, 30% or 35% of accumulated sick pay based on years' service (20, 25 or 30 years, respectively). The administration of the early retirement benefits is handled by a third party administrator (TPA). For medical related costs, including health insurance premium costs, claimed by the retiree, the TPA reimburses the retired employee, and then simultaneously requests reimbursement from the City to fund this cost.

  At June 30, 2025, the City has obligations to one participant with a total liability of $59,289. Actual early retirement expenditures for the year ended June 30, 2025 totaled $205.

(8) Compensated Absences

City employees accumulate a limited amount of earned but unused vacation hours and compensatory time hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for the leave which is attributable to services already rendered, the leave accumulates and carries forward from one reporting period to the next and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means for earned vacation hours and compensatory time leave to employees at June 30, 2025 is as follows:

Type of Benefit	Amount
Vacation	$ 145,286
Comp time	11,462
Total	$ 156,748

This liability has been computed based on rates of pay in effect at June 30, 2025.

(9) Employee Health Insurance Plan

The City self-funds a portion of health insurance deductibles for its employees. The plan is funded by both employee and City contributions and is administered by a third-party administrator. The City self-funds up to $2,000 per individual or $6,000 per family, with the employee responsible for $1,000 for individual coverage and $3,000 for family coverage. Administrative service fees and premiums are paid monthly from the City's operating funds to the third-party administrator. During the year ended June 30, 2025, the City paid $54,910 in relation to this program.

(10) Industrial Development Revenue Bonds

The City has issued a total of $3,915,000 of industrial development revenue bonds under the provisions of Chapter 419 of the Code of Iowa, of which $3,479,595 is outstanding at June 30, 2025. The bonds and related interest are payable solely from the rents payable by tenants of the properties constructed and the bond principal and interest do not constitute liabilities of the City.

(11) Interfund Transfers

The detail of interfund transfers for the year ended June 30, 2025 is as follows:

Transfer to	Transfer from	Amount
General	Special Revenue:	
	Road Use Tax	$ 42,500
	Employee Benefits	580,049
	Urban Renewal Tax Increment	30,000
	Enterprise:	
	Water	75,000
	Sewer	75,000
		802,549
Special Revenue:	Special Revenue:	
Road Use Tax	Employee Benefits	92,749
Special Revenue:		
Park Improvement	General	39,811
Special Revenue:		
Economic Develoment	General	35,000
Debt Service	General	81,015
	Special Revenue:	
	Road Use Tax	104,248
	Urban Renewal Tax Increment,	332,398
	Enterprise:	
	Water	15,285
	Sewer	89,145
		622,091
Capital Projects	General	3,000
	Special Revenue:	
	Local Option Sales Tax	980,887
	Urban Renewal Tax Increment	50,000
	Debt Service	1,340,000
	Enterprise:	
	Water	50,000
	Sewer	50,000
		2,473,887
Total		$ 4,066,087

Transfers generally move resources from the fund statutorily required to collect the resources to the fund statutorily required to disburse the resources.

(12) Lease Agreements

The City is leasing antenna space on the water tower to a communication provider. Effective, May 5, 2006, the City entered into a five-year lease, with options to extend for additional years at the option of the tenant. The lease terms contain provisions of monthly rent amounts, currently at $2,129 per month. The current lease term expires on May 5, 2026 with the option to extend the lease for another five years to May 5, 2031. The incremental borrowing rate is 3.00%. Future receipts from the lease are as follows:

Year Ending	Water Tower Space		
June 30,	Principal	Interest	Total
2026	$ 21,695	3,853	25,548
2027	22,355	3,193	25,548
2028	23,035	2,513	25,548
2029	23,736	1,812	25,548
2030	24,458	1,090	25,548
2031	23,071	349	23,420
	$ 138,350	12,810	151,160

The City is leasing antenna space on the water tower to a communication provider. Effective, June 1, 2020, the City entered into a five-year lease, with options to extend for additional years at the option of the tenant. The lease terms contain provisions of monthly rent amounts and provisions for increases in rents. The current lease is from June 1, 2020 to June 30, 2025 with current payments of $568 per month, with the option to extend the lease for another five years to June 1, 2030. The incremental borrowing rate is 3.00%. Future receipts from the lease are as follows:

Year Ending	Water Tower Space		
June 30,	Principal	Interest	Total
2026	$ 6,065	952	7,017
2027	6,464	765	7,229
2028	6,880	565	7,445
2029	7,318	353	7,671
2030	7,770	127	7,897
	$ 34,497	2,762	37,259

The City received $29,700 from tenants in fiscal year 2025 from its leases.

(13) Related Party Transactions

The City had business transactions between the City and City officials, totaling $54,695 during the year ended June 30, 2025.

(14) 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. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

(15) Development Agreements

The City has entered into various development agreements for urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for the construction or improvement of buildings. Certain agreements also require the developer to certify specific employment requirements are met.

During the year ended June 30, 2025, the City rebated $286,331 of incremental property taxes to the developers. At June 30, 2025, the remaining balance to be paid on the agreements were $3,252,887 and the amount appropriated for payment in the next fiscal year is $420,200.

The agreements are not a general obligation of the City. In addition, the agreements are not subject to the constitutional debt limitation of the City because these agreements are subject to annual appropriation by the City Council.

(16) Tax Abatements

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

City Tax Abatements

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or 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, 2025, $115,370 of property tax was diverted from the City under the urban renewal and economic development agreements.

(17) Commitment

The City has entered into an agreement to purchase equipment. This contract amount was approximately $291,000. This cost will be paid for as the equipment is received. The City intends to pay for these costs from existing cash reserves.

(18) Contingencies

The City participates in a number of Federal and State grant/loan programs. These programs are subject to program compliance audits by the grantors or their representatives. Entitlement to these resources is generally conditional upon compliance with the terms and conditions of grant and loan agreements and applicable federal and state regulations, including the expenditure of resources for allowable purposes. Any disallowance resulting from a federal or state audit may become a liability to the City. The City's management believes such revisions or disallowances, if any, will not be material to the City.

There are lawsuits pending against the City for various reasons. Currently, one judgement from a lawsuit has placed a lien on all property of the City. However, the ultimate outcome and eventual liability of the City, if any, from these cases and from any unasserted claims is not known at this time. In addition, the City has insurance to cover potential claims and judgements against the City. It is the joint opinion of management that there are no known lawsuits or open claims that will have a material adverse effect on the City's financial position.

(19) Fund Balance

The City's assigned fund balance in the General Fund as of June 30, 2025 consists of the following:

Purpose	Amount
Fire department	$ 264,824
Animal control	899
Street reserve	53,388
Holiday decorations	8,041
Sports complex	2,524
Housing	54,951
Airport	6,393
Total	$ 391,020

(20) Subsequent Events

The City has evaluated all subsequent events through June 29, 2026, the date the financial statements were available to be issued.

Other Information

City of Manchester

Budgetary Comparison Schedule
of Receipts, Disbursements, and Changes in Balances -
Budget and Actual - All Governmental Funds and Proprietary Funds

Other Information

Year ended June 30, 2025

	Governmental Funds Actual	Proprietary Funds Actual	Total	Budgeted Amounts Original	Budgeted Amounts Final	Final to Total Variance
Receipts:						
Property tax	$ 3,702,014	-	3,702,014	3,632,654	3,632,654	69,360
Tax increment financing	783,887	-	783,887	762,218	766,218	17,669
Other city tax	1,345,938	-	1,345,938	1,448,783	1,489,078	(143,140)
Licenses and permits	91,720	-	91,720	40,900	55,020	36,700
Use of money and property	130,595	63,035	193,630	167,500	190,330	3,300
Intergovernmental	1,819,668	-	1,819,668	1,756,131	1,836,631	(16,963)
Charges for service	668,881	2,047,664	2,716,545	2,831,463	2,833,853	(117,308)
Special assessments	110,040	-	110,040	75,000	110,738	(698)
Miscellaneous	482,646	78,257	560,903	299,900	554,369	6,534
Total receipts	9,135,389	2,188,956	11,324,345	11,014,549	11,468,891	(144,546)
Disbursements:						
Public safety	1,871,255	-	1,871,255	1,911,125	1,950,410	79,155
Public works	1,357,693	-	1,357,693	1,436,338	1,505,666	147,973
Culture and recreation	1,356,114	-	1,356,114	1,372,716	1,431,927	75,813
Community and economic development	685,561	-	685,561	681,908	777,462	91,901
General government	637,917	-	637,917	685,496	713,246	75,329
Debt service	1,389,608	-	1,389,608	1,366,984	1,380,984	(8,624)
Capital projects	2,193,252	-	2,193,252	1,716,000	2,696,347	503,095
Business type activities	-	1,878,798	1,878,798	1,854,785	2,047,223	168,425
Total disbursements	9,491,400	1,878,798	11,370,198	11,025,352	12,503,265	1,133,067
Excess (deficiency) of receipts over (under) disbursements	(356,011)	310,158	(45,853)	(10,803)	(1,034,374)	988,521
Other financing sources (uses), net	1,704,054	(354,430)	1,349,624	-	1,331,189	18,435
Change in balances	1,348,043	(44,272)	1,303,771	(10,803)	296,815	1,006,956
Balances beginning of year	4,679,928	1,604,361	6,284,289	5,474,412	6,284,292	(3)
Balances end of year	$ 6,027,971	1,560,089	7,588,060	5,463,609	6,581,107	1,006,953

See accompanying independent auditor's report.

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

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

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Fund, the Capital Projects Fund, the Permanent Fund and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment increased budgeted disbursements by $1,477,903. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2025, disbursements exceeded the amount budgeted in the debt service function.

City of Manchester

Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)

Iowa Public Employees' Retirement System
For the Last Ten Years*
(In Thousands)

Other Information

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
City's proportion of the net pension liability (asset)	0.012565%	0.016361%	0.012639%	0.168484% **	0.018695%	0.017993%	0.017765%	0.018533%	0.017534%	0.015865%
City's proportionate share of the net pension liability (asset)	$ 458	738	478	(582)	1,313	1,042	1,124	1,235	1,103	784
City's covered payroll	$ 2,387	2,326	2,232	2,170	2,056	2,045	1,919	1,932	1,759	1,759
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	19.19%	31.73%	21.42%	-26.82%	63.86%	50.95%	58.57%	63.92%	62.70%	44.56%
IPERS' net position as a percentage of the total pension liability (asset)	92.30%	90.13%	91.40%	100.81%	82.90%	85.45%	83.62%	82.21%	81.82%	85.19%

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

** Overall plan net pension asset.

See accompanying independent auditor's report.

City of Manchester

Schedule of City Contributions

Iowa Public Employees' Retirement System
For the Last Ten Years
(In Thousands)

Other Information

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Statutorily required contribution	$ 216	224	219	210	206	197	198	177	178	162
Contributions in relation to the statutorily required contribution	(216)	(224)	(219)	(210)	(206)	(197)	(198)	(177)	(178)	(162)
Contribution deficiency (excess)	$ -	-	-	-	-	-	-	-	-	-
City's covered payroll	$ 2,297	2,387	2,326	2,232	2,170	2,056	2,045	1,919	1,932	1,759
Contributions as a percentage of covered payroll	9.40%	9.38%	9.42%	9.41%	9.49%	9.58%	9.68%	9.21%	9.21%	9.21%

See accompanying independent auditor's report.

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

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

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

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

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

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

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

Supplementary Information

City of Manchester

Schedule 1

Schedule of Cash Receipts, Disbursements
and Changes in Cash Balances
Nonmajor Governmental Funds

As of and for the year ended June 30, 2025

	Special Revenue								
	Urban Renewal Tax Increment	Police Special Use	Park Improvement	Economic Development	Tirrill Trust	Park Gift & Trust	Library Gift & Trust	Police Canine	Total
Receipts:									
Tax increment financing	$ 783,887	-	-	-	-	-	-	-	783,887
Use of money and property	3,852	122	1,269	-	-	-	5,077	381	10,701
Intergovernmental	-	-	-	-	-	5,170	3,797	-	8,967
Miscellaneous	-	4,437	-	5,250	-	64,822	20,276	201	94,986
Total receipts	787,739	4,559	1,269	5,250	-	69,992	29,150	582	898,541
Disbursements:									
Operating:									
Public safety	-	4,020	-	-	-	-	-	687	4,707
Culture and recreation	-	-	4,409	-	-	83,686	23,923	-	112,018
Community and economic development	286,331	-	-	75,000	-	-	-	-	361,331
Total disbursements	286,331	4,020	4,409	75,000	-	83,686	23,923	687	478,056
Excess (deficiency) of receipts over (under) disbursements	501,408	539	(3,140)	(69,750)	-	(13,694)	5,227	(105)	420,485
Other financing sources (uses):									
Transfers in	-	-	39,811	35,000	-	-	-	-	74,811
Transfers out	(412,398)	-	-	-	-	-	-	-	(412,398)
Total other financing sources (uses)	(412,398)	-	39,811	35,000	-	-	-	-	(337,587)
Change in cash balances	89,010	539	36,671	(34,750)	-	(13,694)	5,227	(105)	82,898
Cash balances beginning of year	161,297	19,781	92,676	35,370	253	34,949	183,708	11,382	539,416
Cash balances end of year	$ 250,307	20,320	129,347	620	253	21,255	188,935	11,277	622,314
Cash Basis Fund Balances									
Restricted for:									
Other purposes	$ 250,307	20,320	129,347	620	253	21,255	188,935	11,277	622,314
Total cash basis fund balances	$ 250,307	20,320	129,347	620	253	21,255	188,935	11,277	622,314

See accompanying independent auditor's report.

City of Manchester

Schedule 2

Schedule of Receipts By Source and Disbursements By Function -
All Governmental Funds

For the Last Ten Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Receipts:										
Property tax	$ 3,702,014	3,415,078	3,376,444	3,103,258	2,963,481	2,669,498	2,610,227	2,442,238	2,437,719	2,372,959
Local option sales tax	808,875	790,229	777,774	-	-	-	-	-	-	-
Tax increment financing	783,887	768,235	738,535	711,428	502,935	530,152	482,999	525,838	425,009	463,133
Other city tax	537,063	514,753	614,196	1,340,150	1,106,473	1,023,436	909,608	912,503	945,201	897,207
Licenses and permits	91,720	64,163	77,803	82,786	78,502	73,820	67,187	64,325	29,559	37,712
Use of money and property	130,595	139,349	97,412	45,323	36,854	119,179	43,309	34,578	39,413	28,718
Intergovernmental	1,819,668	1,841,290	1,939,448	2,243,004	5,264,995	1,353,730	1,540,158	1,551,216	1,279,513	1,979,901
Charges for service	668,881	606,484	559,978	532,166	519,821	443,856	449,724	437,071	448,882	462,203
Special assessments	110,040	102,504	67,649	72,165	37,133	63,867	130,733	167,272	87,888	101,080
Miscellaneous	482,646	421,907	286,999	334,311	212,666	184,084	245,417	287,554	522,908	328,965
Total	$ 9,135,389	8,663,992	8,536,238	8,464,591	10,722,860	6,461,622	6,479,362	6,422,595	6,216,092	6,671,878
Disbursements:										
Operating:										
Public safety	$ 1,871,255	2,180,895	1,829,569	1,783,960	1,676,964	1,530,810	1,507,842	1,458,336	1,938,818	1,333,712
Public works	1,357,693	1,485,532	1,324,902	1,639,839	1,475,573	1,219,622	1,204,317	1,185,878	1,323,550	1,026,969
Culture and recreation	1,356,114	1,284,092	1,177,618	1,266,060	975,344	936,920	989,306	936,497	974,281	1,034,405
Community and economic development	685,561	536,205	443,608	438,339	374,638	358,387	375,232	329,370	512,343	256,771
General government	637,917	609,602	452,157	371,629	363,165	389,079	350,557	346,705	348,554	310,751
Debt service	1,389,608	1,303,026	1,394,500	1,261,906	1,181,098	1,246,844	1,351,727	1,282,399	1,297,663	1,233,413
Capital projects	2,193,252	2,251,964	3,398,622	2,638,774	3,718,889	2,669,395	2,103,710	1,659,283	1,114,987	2,142,961
Total	$ 9,491,400	9,651,316	10,020,976	9,400,507	9,765,671	8,351,057	7,882,691	7,198,468	7,510,196	7,338,982

See accompanying independent auditor's report.

RGE & ASSOCIATES
ROOF, GERDES, ERLBACHER, PLC
CERTIFIED PUBLIC ACCOUNTANTS

Independent Auditor's Report on Internal Control
over Financial Reporting and on Compliance and Other Matters
Based on an Audit of Financial Statements Performed in Accordance with
Government Auditing Standards

To the Honorable Mayor and
Members of the City Council:

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Manchester, Iowa (City) as of and for the year ended June 30, 2025, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated June 29, 2026. Our report expressed unmodified opinions on the financial statements which were prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in Part I of the accompanying Schedule of Findings, we identified certain deficiencies in internal control that we consider to be material weaknesses and a significant deficiency.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the City's financial statements will not be prevented or detected and corrected on a timely basis. We consider the deficiencies described in Part I of the accompanying Schedule of Findings as items 2025-001 and 2025-002 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider the deficiency described in Part I of the accompanying Schedule of Findings as item 2025-003 to be a significant deficiency.

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Ryan Roof, CPA | Steve Gerdes, CPA | Matt Erlbacher, CPA

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the financial statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of non-compliance or other matters which are described in Part II of the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2025 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City's Responses to the Findings

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

Purpose of this Report

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

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

Roof, Gerdes, Erlbacher, PLC

ROOF, GERDES, ERLBACHER, PLC

June 29, 2026

Part I: Findings Related to the Financial Statements:

INTERNAL CONTROL DEFICIENCIES:

2025-001 Segregation of Duties

Criteria – Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City of Manchester's (City) financial statements.

Condition – Generally, one or two individuals have control over each of the following areas for the City:

1) Cash – reconciling bank accounts, initiating cash receipts and handling and recording cash.
2) Investments – detailed record keeping, custody and reconciling.
3) Long-term debt – recording and reconciling.
4) Receipts – collecting, depositing, posting and reconciling.
5) Accounting system – performing all general accounting functions and having custody of City assets.
6) Disbursements – preparing checks, signing checks and access to the accounting records.
7) Payroll – recordkeeping, preparation and distribution.

Cause – The City has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect – Inadequate segregation of duties could adversely affect the City's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation – The City should review its control activities to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response – The City will review its control procedures to obtain the maximum internal control possible with the limited staff it has.

Conclusion – Response acknowledged.

2025-002 Preparation of Financial Statements

Criteria - A properly designed system of internal control over financial reporting includes the preparation of an entity's financial statements and accompanying notes to the financial statements by internal personnel of the entity.

Condition - As auditors, we were requested to draft the financial statements and accompanying notes to the financial statements. It is the responsibility of management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Cause - We recognize that with a limited number of office employees, preparation of the financial statements and accompanying notes to the financial statements is difficult.

Effect - The effect of this condition is that the year-end financial reporting is prepared by a party outside of the City. The outside party does not have the constant contact with ongoing financial transactions.

Recommendation - We recommend that City officials continue reviewing operating procedures in order to obtain the maximum internal control possible under the circumstances to enable staff to draft the financial statements and accompanying notes to the financial statements internally.

Response – These are very technical issues that the average citizen would not understand. This issue relates to auditor independence issues, and we accept the risk associated with not being able to prepare these documents and apply accounting principles in accordance with an other comprehensive basis of accounting.

Conclusion – Response acknowledged.

2025-003 Meter Deposits

Criteria – An effective internal control system provides for reconciling the dollar value of meter deposits on hand with the cash balances as recorded in the meter deposit account.

Condition - There is no reconciliation of the dollar value of the detailed list of meter deposits on hand with the cash balance in the meter deposit account.

Cause – Policies and procedures have not been implemented to ensure the City reconciles the dollar value of the detailed list of meter deposits on hand with the cash balance in the meter deposit account.

Effect - Inadequate reconciliations can result in unrecorded or misstated utility receipts and improper or unauthorized adjustments and write-offs.

Recommendation – The City should implement procedures to ensure the meter deposit amounts by customer are identified. In addition, the listing of meter deposit amounts on hand, by customer, should be reconciled to the meter deposit cash total as recorded on the accounting system on a monthly basis.

Response – We will implement this recommendation.

Conclusion – Response acknowledged.

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

Part II: Other Findings Related to Required Statutory Reporting:

2025-A Certified Budget – Disbursements during the year ended June 30, 2025 exceeded the amounts budgeted in the debt service function. Chapter 384.20 of the Code of Iowa states, in part, "Public monies may not be expended or encumbered except under an annual or continuing appropriation."

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

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

Conclusion – Response acknowledged.

2025-B Questionable Disbursements – No disbursement that may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.

2025-C Travel Expense – No disbursements of City of Manchester (City) money for travel expenses of spouses of City officials or employees were noted.

2025-D Business Transactions – Business transactions between the City and City officials or employees of the primary government are detailed as follows:

Name, Title, and Business Connection	Transaction Description	Amount
Burrington Group, Inc., co-owned by Randy Rattenborg, Volunteer Fire	Engineering	$45,931
Dennis Conrad, Volunteer Fire	Custodial	1,500
Mark Fink. Volunteer Fire	Services	4,295
Manchester Signs, LLC, owned by Bryan Gray, City Council	Signage	2,969

In accordance with Chapter 362.5(3)(h) of the Code of Iowa, the above transactions with Burrington Group, Inc., Dennis Conrad and Mark Fink do not appear to represent a conflict of interest since the transactions were with Volunteer Fire personnel.

In accordance with Chapter 362.5(3)(j) of the Code of Iowa, the above transactions with Manchester Signs, LLC do not appear to represent a conflict of interest since the total transactions were less than $6,000 during the fiscal year.

2025-E Restricted Donor Activity – No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

2025-F Bond Coverage - Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.

2025-G City Council Minutes – No transactions were found that we believe should have been approved in the City Council minutes but were not.

A summary of all receipts were not delivered to the newspaper within fifteen days of the City Council meetings. Chapter 372.13(6) of the Code of Iowa requires a summary of all receipts be delivered to the newspaper within fifteen days of the City Council meeting.

Recommendation - The City should ensure that the summary of all receipts be delivered to the newspaper in a timely basis as required by the Code of Iowa.

Response - We will implement this recommendation.

Conclusion - Response acknowledged.

2025-H Deposits and Investments – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.

2025-I Revenue Bonds and Notes – No instances of non-compliance with the revenue bond and note resolutions were noted.

2025-J Unclaimed Property – Chapter 556.11 of the Code of Iowa requires all cities to report and remit outstanding obligations, including checks, trusts and bonds held for more than two years, to the Office of Treasurer of State annually. The City did not remit all outstanding obligations held for more than two years to the Office of Treasurer of State annually.

Recommendation – Outstanding obligations should be reviewed annually and amounts over two years old should be remitted to the Office of Treasurer of State.

Response – We will implement this recommendation.

Conclusion – Response acknowledged.

2025-K Tax Increment Financing (TIF) – Chapter 403.19 of the Code of Iowa provides a municipality may certify loans, advances, indebtedness and bonds (indebtedness) to the County Auditor which qualify for reimbursement from incremental property tax. The County Auditor provides for the division of property tax to repay the certified indebtedness and provides available incremental property tax in subsequent fiscal years without further certification by the City until the amount of certified indebtedness is paid. Indebtedness incurred is to be certified to the County Auditor and then the divided property tax is to be used to pay the principal of and interest on the certified indebtedness. Chapter 403.19 of the Code of Iowa requires the date the City Council initially approved the debt be included on the TIF certification.

We noted that the City did not certify to the County Auditor the general obligation bond interest which will be incurred on TIF related debt.

Recommendation – The City should consult TIF legal counsel to determine the disposition of these issues. The City should ensure the TIF debt certification complies with Chapter 403 of the Code of Iowa.

Response – The City will consult TIF legal counsel, make corrections to the TIF certification and ensure the future certifications are in compliance with the Code of Iowa requirements.

Conclusion – Response acknowledged.

2025-L Low to Moderate Income - The City entered into urban renewal development agreements for the construction of residential housing units. In accordance with these agreements and Chapter 403.22 of the Code of Iowa, any project related to housing which receives tax increment financing assistance must also generate funds to be used to provide assistance to housing for low and moderate income (LMI) families. As of June 30, 2025, the City has not demonstrated compliance with the LMI set aside requirements.

Recommendation - The City should consult legal counsel to determine the disposition of this matter, including determination of the appropriate LMI amounts required to be set aside pursuant to the City's urban renewal agreement and Chapter 403.22 of the Code of Iowa. In the future, appropriate amounts should be set aside from all applicable TIF collections.

Response - We will implement this recommendation.

Conclusion - Response acknowledged.

2025-M Utility Billings – For 1 of 25 accounts tested, the City did not charge the rate as noted in the City ordinance for the garbage fee.

Recommendation – The City should implement procedures to ensure the proper rate is charged for all utility customers.

Response – This will be analyzed to ensure all of these issues have been corrected.

Conclusion – Response acknowledged.

2025-N Annual Urban Renewal Report (AURR) – The AURR report was properly approved and certified to the Iowa Department of Management on or before December 1. However, the ending obligation balances as reported on the AURR do not agree to the City's records.

Recommendation – The City should ensure the ending obligation balances reported on the Levy Authority Summary on the AURR agree with the City's records.

Response – We will implement this recommendation.

Conclusion – Response acknowledged.

RESOLUTION R-098-2026

RESOLUTION APPROVING DEVELOPMENT AGREEMENT WITH RAMM PROPERTIES, LLC

WHEREAS, the City of Manchester, Iowa submitted an application to the Iowa Economic Development Authority for a Community Catalyst Building Remediation Grant for a project located at 116 South Franklin Street, Manchester, Iowa; and

WHEREAS, the Iowa Economic Development Authority approved a grant in the amount of $100,000 for the project; and

WHEREAS, the City of Manchester and RAMM Properties, LLC desire to enter into a Development Agreement setting forth the terms, responsibilities, and financial commitments associated with the project; and

WHEREAS, the City Council has reviewed the Development Agreement and finds that approval of the Agreement is in the best interests of the City.

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

Section 1. The Development Agreement between the City of Manchester, Iowa and RAMM Properties, LLC is hereby approved.

Section 2. The Mayor and City Clerk are hereby authorized and directed to execute the Development Agreement on behalf of the City and to take such actions as may be necessary to carry out its terms.

Passed and approved the 10th day of August, 2026.

____

Connie Behnken, Mayor

ATTEST:

____

Erin Learn, City Clerk

DEVELOPMENT AGREEMENT
#26-CTBF-17

This Development Agreement ("Agreement") made this day ___________ of August, 2026 by and between the **CITY OF MANCHESTER, IOWA** ("City") and **RAMM PROPERTIES, LLC** <u>("Developer"), City and Developer at times referred to herein individually as a "Party" and jointly as "Parties"..</u>

WHEREAS, City submitted a grant application ("Application") to the Iowa Economic Development Authority ("IEDA") for a Community Catalyst Building Remediation Grant for a proposed project ("Project") located at 116 S. Franklin Street, Manchester, Iowa, property owned by Developer ("Project Property"); and

WHEREAS, the Grant application was approved for this project by IEDA in the amount of $100,000.00, ("Grant Funds") and accepted by the City upon the terms and conditions set out by IEDA ("Grant"); and

WHEREAS, Developer, as owner of Property, accepts the Grant upon the terms and conditions set out in this Agreement;

NOW, THEREFORE, in consideration of the mutual promises contained in this Agreement and other good and valuable consideration, the Parties agree as follows:

1. <u>PROJECT.</u> "Project" means the activities and other obligations to be performed or accomplished by the City and the Developer as described in this Agreement, in the Scope of Work set out herein and, in the application, submitted through lowaGrants.gov.

2. <u>PROJECT COMPLETION PERIOD.</u> The "Project Completion Period" commences with the Date of Award Letter from IEDA, June 23, 2026 and ends with the Project Completion Date set out in the Grant, June 23, 2028.

3. <u>REPRESENTATIONS AND WARRANTIES OF DEVELOPER</u>. Developer represents and warrants that: Developer is duly organized, validly existing, and in good standing under applicable law; Developer has authority to enter into and perform this Agreement; the person signing this Agreement on behalf of Developer has authority to bind Developer; Developer owns or otherwise controls the Project Property in a manner sufficient to complete and maintain the Project; Developer is not presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in transactions involving public funds; and all information submitted by Developer to the City or IEDA in connection with the Project is true, complete, and accurate in all material respects.

4. <u>COSTS TO BE REIMBURSED.</u> The costs to be reimbursed under this agreement are those costs that are directly related to the Project, as set out in Section 261-45.2 of Iowa Administrative Code. Those costs specifically do not include expenditures for furnishings, appliances, accounting services, legal services, loan origination and other financing costs, syndication fees and related costs, developer fees, or the costs associated with selling or renting dwelling unites whether incurred before or after completion of the Project.

5. PRIOR EXPENSES. No expenditures made prior to the Date of Award Letter are eligible for reimbursement as Project Costs.

6. MAINTENANCE OF INSURANCE. Developer shall maintain the Project Property in good repair and condition, ordinary wear and tear excepted, and shall not suffer or commit waste or damage upon the Project Property. Developer shall, at Developer's expense, procure and maintain insurance in commercially reasonable amounts and coverages appropriate for the Project, including property insurance in an amount not less than the full insurable replacement value of the Project Property, commercial general liability insurance, workers' compensation insurance to the extent required by law, and any contractor insurance reasonably required by the City or IEDA. Developer shall name the City and IEDA as mortgagees and/or additional loss payees, as applicable, and shall name the City and IEDA as additional insureds on liability policies where permitted. Developer shall provide the City with certificates of insurance and endorsements evidencing the required coverage before commencement of reimbursable work and upon renewal or request. Each policy shall provide that coverage may not be materially reduced or canceled without prior written notice to the City to the extent available from the insurer.

7. INSPECTION; PROGRESS REPORTS. Developer shall permit the City, IEDA, and their authorized representatives to inspect the Project Property and Project work at reasonable times and upon reasonable notice to verify progress, completion, compliance, and eligibility for reimbursement. Developer shall provide progress reports and photographs as reasonably requested by the City or IEDA. Inspection or approval by the City shall not constitute acceptance of defective work, waiver of any requirement, or assumption of responsibility for Project design, construction, safety, or compliance.

8. SCOPE OF WORK. The Project includes structural repairs, roof repairs, insulation updates, windows and awnings, updated electrical, plumbing and HVAC systems, demolition and reconfiguration, framing, and other miscellaneous physical interior improvements more specifically described in the Application, the Grant, approved plans and specifications, and any written approvals issued by the City or IEDA.

9. WORK RESPONSIBILITIES. Subject to the terms of this Agreement, Developer will be solely responsible for completing all work on the Project. Neither Party will be considered an agent, employee, partner, joint venturer, or representative of the other for purposes of this Project. Developer shall indemnify, defend, and hold harmless the City and its officers, officials, employees, agents, and representatives from and against any and all claims, demands, damages, losses, liabilities, costs, expenses, liens, causes of action, and judgments, including reasonable attorney fees, arising out of or relating to Developer's performance of the Project, Developer's breach of this Agreement, the acts or omissions of Developer or Developer's contractors, subcontractors, employees, agents, or invitees, or any injury to person or property occurring on or about the Project Property, except to the extent caused by the City's willful misconduct or gross negligence. Developer shall be solely responsible, at Developer's expense, for obtaining and maintaining all permits, licenses, approvals, inspections, certificates, and other governmental authorizations required for the Project, including but not limited to zoning, building, fire, accessibility, environmental, historic preservation, and utility approvals.

Developer shall perform the Project in accordance with all applicable federal, state, and local laws, ordinances, regulations, codes, grant requirements, and lawful conditions of approval.

10. <u>FINANCIAL OBLIGATION</u>. ln addition to Grant funding the Parties agree to the following financial commitments.

The City by the approval hereof commits $41,561.00 to be used to supplement the cost of the project, (“City Commitment”) as follows:

- Acquisition Assistance Grant in the amount of $2,854.00 for RAMM Properties LLC for the property at 116 South Franklin Street
- Design Assistance Grant in the amount of $952.00 for RAMM Properties LLC for the property at 116 South Franklin Street
- Awning Grant in the amount of $1,505.00 for RAMM Properties LLC for the property at 116 South Franklin Street
- Facade (South Franklin Street) Grant in the amount of $7,500.00 for RAMM Properties LLC for the property at 116 South Franklin Street
- Facade (East Delaware Street) Grant in the amount of $11,250.00 for RAMM Properties LLC for the property at 116 South Franklin Street
- Interior Grant in the amount of $7,500.00 for RAMM Properties LLC for the property at 116 South Franklin Street
- Second Story Loan in the amount of $10,000.00 for RAMM Properties LLC for the property at 116 South Franklin Street

The Developer shall commit a minimum of $30,000 to be used to cover any expenses exceeding the Grant funds and City Commitment. Any additional amounts necessary to complete the project shall be the responsibility of the Developer.

11. <u>DEFAULT; NOTICE AND CURE</u>. A Party shall be in default under this Agreement if the Party fails to perform any material obligation required by this Agreement. The non-defaulting Party shall provide written notice describing the default with reasonable specificity. Except where a shorter period is required by IEDA or applicable law, the defaulting Party shall have thirty (30) days after receipt of notice to cure the default, or, if the default cannot reasonably be cured within thirty (30) days, to commence cure within that period and diligently pursue cure to completion. If Developer fails to timely cure a default, the City may suspend reimbursement, withhold approval of payment requests, require repayment of funds to the extent permitted by law and the Grant, pursue specific performance or other equitable relief, or exercise any other remedy available at law or in equity.

12. <u>ASSIGNMENT OF AGREEMENT</u>. Developer shall not assign, transfer, convey, or delegate this Agreement, any right to receive funds under this Agreement, or any material interest in the Project Property before completion of the Project without the prior written consent of the City. The City may condition consent on the proposed assignee's assumption in writing of all Developer obligations under this Agreement and satisfaction of all Grant requirements. Any assignment, transfer, conveyance, or delegation made without required consent shall be voidable by the City.

13. **<u>NOTICES</u>.** Any notice required or permitted under this Agreement shall be in writing and shall be deemed given when personally delivered, when delivered by a nationally recognized overnight courier, or three (3) business days after deposit in the United States mail, postage prepaid, certified mail return receipt requested, addressed to the Party at the address shown below that Party's signature or at such other address as a Party may designate by written notice. Notices may also be sent by email if the receiving Party confirms receipt in writing.

14. **<u>WRITING REQUIRED.</u>** No change, modification, or termination of any of the terms, provisions or conditions of this Agreement shall be effective unless made in writing and signed by the Parties.

15. **<u>RECORDS; ACCESS; AUDIT</u>.** Developer shall maintain complete and accurate books, invoices, receipts, contracts, lien waivers, payment records, photographs, inspection reports, and other records relating to the Project and all reimbursable costs for the period required by the Grant, and in no event for less than three (3) years after final payment or final closeout, whichever is later. Developer shall provide the City, IEDA, the State Auditor, and any other governmental authority with jurisdiction reasonable access to such records upon request. Developer acknowledges that reimbursement may be denied or repayment required for undocumented, ineligible, or noncompliant costs.

16. **<u>PAYMENT PROCEDURES FOR GRANT FUNDS</u>.** Payment under the Grant shall be made on a reimbursement basis and only for eligible, documented Project costs approved by the City and IEDA. Requests for reimbursement shall be submitted at two points in the Project. The first request shall be made at the Project Mid-Point after costs directly related to the Project are equal to or greater than 60% of the Grant funds. The final request for reimbursement shall be made within thirty (30) days after the Project Completion Date, or earlier if required by IEDA. Each request for reimbursement shall include invoices, proof of payment, lien waivers or releases if requested, reports of the work completed, photographs of the Project, and any other documentation reasonably required by the City or IEDA. Payments will be made to Developer within thirty (30) days after the City receives corresponding funds from IEDA and determines that the request is complete, eligible, and compliant with this Agreement and the Grant.

17. **<u>MISCELLANEOUS</u>.** LIENS; CLAIMS. Developer shall keep the Project Property free and clear of all mechanics', materialmen's, contractor, subcontractor, supplier, and similar liens arising from the Project, except liens being contested in good faith and by appropriate proceedings with adequate security to protect the City and IEDA. Developer shall provide lien waivers, releases, affidavits, or other documentation reasonably requested by the City before reimbursement. Developer shall indemnify, defend, and hold harmless the City from and against any lien, claim, or demand arising from labor, materials, equipment, or services furnished for the Project.

18. **GRANT COMPLIANCE; REPAYMENT**. Developer shall comply with all requirements, representations, assurances, restrictions, reporting obligations, and conditions applicable to the Grant, the Application, the City's agreement with IEDA, and this Agreement. Developer shall not take or omit any action that causes the City to be in default under the Grant or that results in disallowance, reduction, repayment, recapture, or clawback of Grant funds or City Commitment funds. To the extent any such disallowance, reduction, repayment, recapture, or clawback is caused by Developer's act, omission, breach, ineligible cost, false statement, failure to document costs, or failure to complete or maintain the Project, Developer shall reimburse the City for all amounts required to be repaid, together with any related costs, penalties, interest, or expenses incurred by the City.

19. **PUBLICATION OP MEDIA RELEASE.** Any publications or media releases related to the Project will contain the following. This Project is Sponsored in Part by the Iowa Economic Development Authority and the City of Manchester.

20. **NO DEBT; LIMITED OBLIGATION.** Nothing in this Agreement shall be construed as creating a general obligation debt of the City or as pledging the City's taxing power. The City's payment obligations are limited to funds lawfully available, appropriated, approved, and actually received by the City for the Project, including funds received from IEDA and the City Commitment expressly approved by the City. Developer acknowledges that the City shall have no obligation to advance Grant funds before receipt from IEDA or to pay any amount not authorized by this Agreement, the Grant, or applicable law.

a. The City's obligation to provide funds is contingent on funds being available to the City from the IEDA under the Community Catalyst Grant Program. Developer agrees to hold the City harmless from any damage Developer sustains as a result of funds for the Project being unavailable through the Community Catalyst Grant Program.

b. If the City's agreement with IEDA is modified in any way, this Agreement will be similarly modified, if necessary, to comply with or carry out the obligations of the IDEA agreement. Developer will hold the City harmless from any damage Developer sustains as a result of modifications to the City's agreement with IEDA over which the City has no control.

c. The City's Mayor, City Council members, and employees, and their immediate family members will not be paid for any work they perform on the Project through contracts with the Developer unless that work was contracted through a competitive bidding process.

21. **ENTIRE AGREEMENT.** This Agreement, together with the Application, the Grant, and any documents incorporated by reference, contains the entire understanding between the City and Developer with respect to the Project and supersedes all prior negotiations, representations, or agreements, whether written or oral, relating to the Project.

22. **GOVERNING LAW; VENUE.** This Agreement shall be governed by and construed in accordance with the laws of the State of Iowa, with jurisdiction of any action arising out of or relating to this Agreement to be brought in the Iowa District Court for Delaware County, Iowa, unless exclusive jurisdiction is vested elsewhere by applicable law.

23. **COUNTERPARTS; ELECTRONIC SIGNATURES**. This Agreement may be executed in counterparts, each of which shall be deemed an original and all of which together shall constitute one instrument. Signatures transmitted electronically or by facsimile shall be deemed original signatures for all purposes unless prohibited by applicable law.

IN WITNESS WHEREOF the parties have executed this Agreement at Manchester, Delaware County, Iowa, the day and year first stated.

Signed and dated this ____ day of ________________, 2026

City of Manchester

_____________________________ Attest: _____________________________
Connie Behnken, Mayor Erin Learn, City Clerk

Signed and dated this ____ day of ________________, 2026

RAMM Properties, LLC

____
__________________, Member

Signed and dated this ____ day of ________________, 2026

RAMM PROPERTIES, LLC

____
___________________, Member