

AGENDA
CITY COUNCIL MEETING
March 19, 2026
501 Main Street
5:30 P.M.

1. Call to Order.
2. Pledge of Allegiance:
3. Roll Call.
4. Mayor's Report:
5. Citizens' Request.
6. Consent Agenda.
 - Minutes of the Regular Council meeting of March 5, 2026;
 - Cash Receipts & Treasurer's Report for February 2026;
 - Resolution to approve submittal of FAA IIJA NO. 03-19-0050-028-2026 and FAA AIP NO. 03-19-0050-029-2026 Grant Application;
 - Resolution approving a Liquor License for Angelini's Pizza Inc., 1006 Main Street, Class C Retail Alcohol License – effective April 1, 2026;
 - Resolution approving a Liquor License for B.P.O. Elks, Keokuk Lodge #106, 2200 Lincoln Avenue, Class F Retail Alcohol License – effective April 1, 2026;
 - Resolution approving a Liquor License for Hy-Vee Fast and Fresh, 3001 Main Street, Class B Retail Alcohol License – effective May 6, 2026;
 - Motion to pay bills and transfers listed in Register No.'s 5529-5531;
7. (a) Now is the time and place for a public hearing for the Keokuk Municipal Airport Taxiway A & D Lighting Project. A public hearing notice was published in the Daily Gate City on March 12, 2026.

(b) Consider resolution approving contract to reconstruct Taxiway A & D Lighting at the Keokuk Municipal Airport.
8. Consider resolution approving Task Order #2 for Administration & Closeout of Taxiway A & D Lighting Project at the Keokuk Municipal Airport.
9. Consider resolution approving fee schedule increase for the Rand Park Pavilion.
10. Consider resolution approving the repair of portion of alley between 4th & 5th Street and Main and Blondeau Street.
11. Consider resolution accepting the Annual Financial Audit Report for Fiscal Year ending June 30, 2025.
12. Consider resolution approving professional services agreement with Eocene Environmental Group for Environmental Protection Agency (EPA) Brownfield Cleanup Grant Number 96722701.
13. Consider resolution approving termination of Franchise Fee Rebate.
14. Consider resolution rescinding Resolution No. 42-2026 due to Keokuk Neighborhood Initiative (KNI) determining not to develop on the lot, a procedural error, and the need to comply with applicable public bidding requirements.
15. Consider resolution accepting demolition bid and authorizing the Mayor to sign demolition contract for 405 Morgan Street.
16. Council Liaison Reports:
17. Staff Reports:
18. New Business:
19. Adjourn Meeting.

**MINUTES
CITY COUNCIL MEETING
March 5, 2026
501 Main Street
5:30 P.M.**

The City Council of the City of Keokuk met in regular session on March 5, 2026, at 501 Main Street. Mayor Mark Smidt called the meeting to order at 5:30 p.m. There were nine council members present, none absent. Todd Marshall, Tyler Walker, Doug Matlick, Kathie Mahoney, Devon Dade, Matt VanBerkum, Steve Andrews, Roger Bryant, and Michael Greenwald were present. Staff in attendance: City Administrator Jim Ferneau, City Clerk Celeste El Anfaoui, Community Development Director Pam Broomhall, Public Works Director Brian Carroll, Chief of Police Zeth Baum, Fire Chief Gabe Rose, Waste Water Treatment Plant Manager Tom Wills, as well as other city employees.

MAYOR'S REPORT: Provided an update on housing rehabilitation and funding opportunities and informed the Council that Public Safety and Public Works meetings would be scheduled in the near future. Chief Baum presented Officer Dunlap with the 2025 Officer of the Year Award.

Motion made by Dade, second by Walker to approve the agenda, including the consent agenda.
(9) AYES, (0) NAYS. Motion carried.

- Minutes of the Regular Council meeting of February 19, 2026;
- Minutes of the Civil Service Commission meeting of February 20, 2026;
- Certified List of the Fire Department as eligible for promotion to the rank of Assistant Chief;
- **RESOLUTION NO. 46-2026:** Setting a public hearing and approving the release of plans and specifications for public bidding for site demolition and contaminated soil removal at the former Elkem Site, Plat 1.
- **RESOLUTION NO. 47-2026:** Setting a public hearing and approving the release of plans and specifications for public bidding for site demolition and contaminated soil removal at the former Elkem Site, Auditor's Parcel D.
- **RESOLUTION NO. 48-2026:** Setting a date for public hearing for the Keokuk Municipal Airport Taxiway A & D Lighting Project;
- **RESOLUTION NO. 49-2026:** Approving a Liquor License for L. Treyns, 1108 Main Street, Class C Retail Alcohol License – effective March 15, 2026;
- **RESOLUTION NO. 50-2026:** Approving a Liquor License for Home Town Wine & Spirit, 1501 Main Street, Class E Retail Alcohol License – effective March 28, 2026;
- **RESOLUTION NO. 51-2026:** Approving a Liquor License for Site Food Mart, 1301 Main Street, Class E Retail Alcohol License – effective March 21, 2026;
- Approve Cigarette/Tobacco License for Site Food Mart, 1301 Main Street, February 20-June 30, 2026;
- Motion to pay bills and transfers listed in Register No.'s 5527-5528;

Mayor Smidt opened the public hearing at 5:36 p.m. on the proposal to enter into a Development Agreement with Main Street Keokuk, Inc. A public hearing notice was published in the Daily Gate City on February 27, 2026.

COMMENTS: Ferneau gave overview of agreement.

There being no further comments or objections on the matter, Mayor Smidt closed the public hearing at 5:39 p.m.

Motion made by Walker, second by Mahoney to approve the following proposed **RESOLUTION NO. 52-2026**: “A RESOLUTION APPROVING AND AUTHORIZING EXECUTION OF A DEVELOPMENT AGREEMENT BY AND BETWEEN THE CITY OF KEOKUK AND MAIN STREET KEOKUK, INC.” (9) AYES, (0) NAYS. Motion carried.

Motion made by Matlick, second by VanBerkum to approve the second reading of Ordinance amending the Official Map of the City of Keokuk, Iowa, by rezoning certain real property from “R-1” single-family dwelling district and “C-2” General Commercial District to “M-2” Heavy Industrial District, subject to conditions and a Conditional Rezoning Agreement.

Roll Call Vote: AYES – Marshall, Walker, Matlick, Dade, Andrews, VanBerkum, Bryant and Greenwald. NAYS – Mahoney. (8) AYES, (1) NAYS. Motion carried.

Motion made by Matlick, second by VanBerkum to waive the third/final reading of Ordinance.

Roll Call Vote: AYES – Marshall, Matlick, Dade, Andrews, VanBerkum, Bryant and Greenwald. NAYS – Mahoney & Walker. (7) AYES, (2) NAYS. Motion carried.

Motion made by Matlick, second by VanBerkum to adopt and give final approval of **ORDINANCE NO. 2061**: Amending the Official Map of the City of Keokuk, Iowa, by rezoning certain real property from “R-1” single-family dwelling district and “C-2” General Commercial District to “M-2” Heavy Industrial District, subject to conditions and a Conditional Rezoning Agreement. (7) AYES, (2) NAYS – Mahoney & Walker. Motion carried.

Motion made by Dade, second by Mahoney to approve the following proposed **RESOLUTION NO. 53-2026**: “A RESOLUTION APPROVING TERMINATION OF HIRING FREEZE.” (7) AYES, (2) NAYS – VanBerkum & Marshall. Motion carried.

Motion made by Bryant, second by Dade to approve the following proposed **RESOLUTION NO. 54-2026**: “A RESOLUTION SETTING THE 2026 AQUATIC CENTER RATES.” (9) AYES, (0) NAYS. Motion carried.

Motion made by Bryant, second by Dade to approve the following proposed **RESOLUTION NO. 55-2026**: “A RESOLUTION ACCEPTING DEMOLITION BIDS AND AUTHORIZING THE MAYOR TO SIGN DEMOLITION CONTRACTS FOR 1016 HIGH STREET AND 1118 BLONDEAU STREET.” (9) AYES, (0) NAYS. Motion carried.

STAFF REPORTS: Ferneau provided updates on the Brownfield project, reminded the Council of the April 2 tax levy meeting, and reviewed the allocation of bond funds. He also discussed lead water lines and EPA incentives aimed at eliminating them over the next ten years.

Motion made by Dade, second by VanBerkum to adjourn the meeting at 6:26 p.m.

**CASH RECEIPTS
FEBRUARY 2026**

General Fund	\$	394,537.24
Road Use Tax	\$	89,917.43
Employee Benefit Total	\$	19,187.29
Sales Tax - Human Dev Total	\$	122,650.32
Tax Increment Financing Total	\$	4,062.19
Economic Development Total	\$	570.00
Library Trust Total	\$	48.35
Debt Service Total	\$	12,130.89
Cap SE Ia Development Center	\$	2,500.00
Perpetual Care	\$	300.00
WPC Maint/Operation Total	\$	253,557.82
WPC Impr Reserve Total	\$	3.44
Solid Waste Total	\$	90,987.52
Municipal Bridge Total	\$	27,489.69
Internal Service Fund Total	\$	60,939.34
TOTAL	\$	1,078,881.52

**TREASURER'S REPORT
CALENDAR 2/2026, FISCAL 8/2026**

FUND	ACCOUNT TITLE	LAST MONTH END BALANCE	RECEIVED	DISBURSED	LIABILITY	END BALANCE
001	GENERAL	2,653,946.46	394,537.24	762,464.10	114,606.10-	2,171,413.50
002	PARK MAINT/IMPROV	143,683.46	.00	1,059.00	.00	142,624.46
003	POLICE ASSET FUND/FORFE	1,273.50	.00	.00	.00	1,273.50
087	PUBLIC WKS EQUIP REP	12,800.78	.00	.00	.00	12,800.78
110	ROAD USE	1,806,015.56	89,917.43	144,108.40	18,411.06-	1,733,413.53
112	EMPLOYEE BENEFIT	1,060,427.25	19,187.29	9,029.35	.00	1,070,585.19
119	EMER - TAX LEVY	211,960.22	.00	.00	.00	211,960.22
121	SALES TAX - HUMAN DEV	1,405,889.32	122,650.32	.00	.00	1,528,539.64
122	SALES TAX - INFRASTRUCT	.00	.00	.00	.00	.00
125	TAX INCREMENT FINANCING	733,764.72	4,062.19	.00	.00	737,826.91
160	ECONOMIC DEVELOPMENT	353,261.16	570.00	13,820.47	.00	340,010.69
165	HOUSING DEVELOPMENT	.00	.00	.00	.00	.00
167	LIBRARY TRUST	140,442.05	48.35	280.00	.00	140,210.40
168	GRAND THEATRE RESERVE	1,051.17	.00	.00	.00	1,051.17
169	MARY E TOLMIE FUND	99,690.36	.00	.00	.00	99,690.36
182	SWIMMING POOL RESERVE	1,070.00	.00	.00	.00	1,070.00
199	AMERICAN RESCUE PLAN	.00	.00	.00	.00	.00
200	DEBT SERVICE	2,124,111.53	12,130.89	.00	.00	2,136,242.42
301	CAPITAL IMPROV PROJECTS	4,109,906.15	.00	49,206.05	.00	4,060,700.10
302	RIVERFRONT BARGE	.00	.00	.00	.00	.00
303	CAP SOUTHEAST IA DEV CT	192,179.63-	2,500.00	30,972.79	.00	220,652.42-
304	CAP PROJ ELKEM/BROWNFIE	27,484.98-	.00	65,583.24	.00	93,068.22-
305	CAP AIRPORT PROJ	.00	.00	.00	.00	.00
306	CAP PROJ-FACILITY/EQUIP	.00	.00	.00	.00	.00
500	PERPETUAL CARE	519,895.29	300.00	.00	.00	520,195.29
610	WPC MAINT/OPERATION	1,718,055.00	253,557.82	231,333.52	24,554.45-	1,715,724.85
611	WPC IMPR RESERVE	753,405.88	3.44	22,386.40	.00	731,022.92
612	SEWER MAINT EQUIP REPL	.00	.00	.00	.00	.00
613	WAT POL CONTR CAP	185,837.94	.00	.00	.00	185,837.94
614	SEWER IMPROV RESERVE	31,570.28	.00	.00	.00	31,570.28
617	CDBG SWR POINT REPAIR	1,157,219.40	.00	.00	.00	1,157,219.40
670	SOLID WASTE	331,957.88	90,987.52	93,740.51	12,560.16-	316,644.73
671	SOL WAS EQUIP PRELACE	.00	.00	.00	.00	.00
672	CAP PROJ REMEDIAL	.00	.00	.00	.00	.00
690	MUNICIPAL BRIDGE	1,725,763.86	27,489.69	30,649.00	2,467.06-	1,720,137.49
810	INTERNAL SERVICE FUND	70,739.00	60,939.34	121,815.90	.00	9,862.44
<hr/>						
	Report Total	21,134,073.61	1,078,881.52	1,576,448.73	172,598.83-	20,463,907.57



COUNCIL ACTION FORM

Date: March 19, 2026

Presented By: Brian Carroll, PWD

Subject: Grant Application Approval Taxiway A & D Lighting Project Agenda Item: Consent Agenda

Description:

Approve a resolution authorizing the City of Keokuk to submit Federal Aviation Administration (FAA) grant applications for the Taxiway A & D Lighting Project (Design and Construction) at the Keokuk Municipal Airport and authorize City staff to sign the grant applications.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: _____ Title: _____

Amount Budgeted: _____

Actual Cost: _____

Under/Over: _____

Funding Sources:

Departments:

Airport

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

**RESOLUTION TO APPROVE SUBMITTAL OF
FAA IIJA NO. 03-19-0050-028-2026 AND FAA AIP NO. 03-19-0050-029-2026
GRANT APPLICATION**

WHEREAS, the City of Keokuk has completed grant applications for the Reconstruct Taxiway A & D Lighting project (Design and Construction), FAA IIJA NO. 03-19-0050-028-2026 and FAA AIP NO. 03-19-0050-029-2026 to submit to the Federal Aviation Administration (FAA) for IIJA and AIP funding to complete the design for the Reconstruct Taxiway A & D Lighting at the Keokuk Municipal Airport; and

WHEREAS, the City of Keokuk has previously approved to provide the local match amount (10% of the engineering and administrative costs) if awarded a grant offer from the FAA for the amount equal to 90% of the total costs.

NOW, THEREFORE, BE IT RESOLVED that the City of Keokuk, Iowa, authorizes the submittal of the FAA grant applications for the Reconstruct Taxiway A & D Lighting (Design and Construction) project, FAA IIJA NO. 03-19-0050-028-2026 and FAA AIP NO. 03-19-0050-029-2026 and authorizes City Staff to sign the grant applications upon final approval of the funding amounts in conformance with the Non-Primary Entitlement Funding and Bipartisan Infrastructure Law IIJA and AIP Funding available from the Federal Aviation Administration.

PASSED AND APPROVED, THIS 19th day of March, 2026.

CITY OF KEOKUK, IOWA

Mark Smidt, Mayor

ATTEST:

Celeste El Anfaoui, City Clerk

Application for Federal Assistance SF-424

*1. Type of Submission:

- Preapplication
 Application
 Changed/Corrected Application

*2. Type of Application

- New
 Continuation
 Revision

* If Revision, select appropriate letter(s):

* Other (Specify)

*3. Date Received:

4. Applicant Identifier:

5a. Federal Entity Identifier:

FAA IJJA: 03-19-0050-028-2026

*5b. Federal Award Identifier:

State Use Only:

6. Date Received by State:

7. State Application Identifier:

8. APPLICANT INFORMATION:

*a. Legal Name: City of Keokuk

*b. Employer/Taxpayer Identification Number (EIN/TIN):

42-6004829

*c. UEI:

077879021

d. Address:

*Street 1: 501 Main Street

Street 2:

*City: Keokuk

County/Parish: Lee

*State: Province: IA

*Country: USA: United States

*Zip / Postal Code USA: United States

52632-0000

e. Organizational Unit:

Department Name:

Public Works

Division Name:

Airport

f. Name and contact information of person to be contacted on matters involving this application:

Prefix: Mr. *First Name: Brian

Middle Name:

*Last Name: Carroll

Suffix:

Title: Public Works Director

Organizational Affiliation:

City of Keokuk

*Telephone Number: (319) 524-2050

Fax Number:

*Email: bcarroll@cityofkeokuk.org

Application for Federal Assistance SF-424

***9. Type of Applicant 1: Select Applicant Type:**

C: City or Township Government

Type of Applicant 2: Select Applicant Type:

Pick an applicant type

Type of Applicant 3: Select Applicant Type:

Pick an applicant type

*Other (Specify)

***10. Name of Federal Agency:**

Federal Aviation Administration

***11. Catalog of Federal Domestic Assistance Number:**

CFDA No: CFDA Title:

20.117 Airport Infrastructure Grants (AIG)

***12. Funding Opportunity Number:**

*Title:

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

***15. Descriptive Title of Applicant's Project:**

Reconstruct Taxiway A & D Lighting

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424**16. Congressional Districts Of:**

*a. Applicant: IA-002

*b. Program/Project: IA-002

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

*a. Start Date: 09/01/2026

*b. End Date: 09/30/2026

18. Estimated Funding (\$):

*a. Federal	\$ 149,077
*b. Applicant	\$ 7,846
*c. State	\$ 0
*d. Local	\$ 0
*e. Other	\$ 0
*f. Program Income	\$ 0
*g. TOTAL	\$ 156,923

***19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

- a. This application was made available to the State under the Executive Order 12372 Process for review on _____ .
- b. Program is subject to E.O. 12372 but has not been selected by the State for review.
- c. Program is not covered by E.O. 12372.

***20. Is the Applicant Delinquent On Any Federal Debt?** Yes No

If "Yes", explain:

21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U. S. Code, Title 218, Section 1001)

 ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: Mr. *First Name: Brian

Middle Name: _____

*Last Name: Carroll

Suffix: _____

*Title: Public Works Director

*Telephone Number: (319) 524-2050

Fax Number:

* Email: bcarroll@cityofkeokuk.org

*Signature of Authorized Representative:

*Date Signed:

Application for Federal Assistance (Development and Equipment Projects)

PART II – PROJECT APPROVAL INFORMATION

Part II - SECTION A	
The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.	
Item 1. Does Sponsor maintain an active registration in the System for Award Management (www.SAM.gov)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Item 2. Can Sponsor commence the work identified in the application in the fiscal year the grant is made or within six months after the grant is made, whichever is later?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Item 3. Are there any foreseeable events that would delay completion of the project? If yes, provide attachment to this form that lists the events.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 4. Will the project(s) covered by this request have impacts or effects on the environment that require mitigating measures? If yes, attach a summary listing of mitigating measures to this application and identify the name and date of the environmental document(s).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 5. Is the project covered by this request included in an approved Passenger Facility Charge (PFC) application or other Federal assistance program? If yes, please identify other funding sources by checking all applicable boxes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
<input type="checkbox"/> The project is included in an <i>approved</i> PFC application. If included in an approved PFC application, does the application <i>only</i> address AIP matching share? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> The project is included in another Federal Assistance program. Its CFDA number is below.	
Item 6. Will the requested Federal assistance include Sponsor indirect costs as described in 2 CFR Appendix VII to Part 200, States and Local Government and Indian Tribe Indirect Cost Proposals?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
If the request for Federal assistance includes a claim for allowable indirect costs, select the applicable indirect cost rate the Sponsor proposes to apply:	
<input type="checkbox"/> De Minimis rate of 10% as permitted by 2 CFR § 200.414.	
<input type="checkbox"/> Negotiated Rate equal to _____ % as approved by _____ (the Cognizant Agency) on _____ (Date) (2 CFR part 200, appendix VII).	
<i>Note: Refer to the instructions for limitations of application associated with claiming Sponsor indirect costs.</i>	

PART II - SECTION B

Certification Regarding Lobbying

The declarations made on this page are under the signature of the authorized representative as identified in box 21 of form SF-424, to which this form is attached. The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.

The Authorized Representative certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sponsor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Authorized Representative shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The Authorized Representative shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

PART II – SECTION C

The Sponsor hereby represents and certifies as follows:

1. Compatible Land Use – The Sponsor has taken the following actions to assure compatible usage of land adjacent to or in the vicinity of the airport:

There is no change in the usage of land adjacent to the airport.

2. Defaults – The Sponsor is not in default on any obligation to the United States or any agency of the United States Government relative to the development, operation, or maintenance of any airport, except as stated herewith:

The Sponsor is NOT in default.

3. Possible Disabilities – There are no facts or circumstances (including the existence of effective or proposed leases, use agreements or other legal instruments affecting use of the Airport or the existence of pending litigation or other legal proceedings) which in reasonable probability might make it impossible for the Sponsor to carry out and complete the Project or carry out the provisions of the Grant Assurances, either by limiting its legal or financial ability or otherwise, except as follows:

None

4. Consistency with Local Plans – The project is reasonably consistent with plans existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

Yes

5. Consideration of Local Interest – It has given fair consideration to the interest of communities in or near where the project may be located.

Yes

6. Consultation with Users – In making a decision to undertake an airport development project under Title 49, United States Code, it has consulted with airport users that will potentially be affected by the project (§ 47105(a)(2)).

Yes

7. Public Hearings – In projects involving the location of an airport, an airport runway or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has been carried out by the community and it shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.

Yes

8. Air and Water Quality Standards – In projects involving airport location, a major runway extension, or runway location it will provide for the Governor of the state in which the project is located to certify in writing to the Secretary that the project will be located, designed, constructed, and operated so as to comply with applicable and air and water quality standards. In any case where such standards have not been approved and where applicable air and water quality standards have been promulgated by the Administrator of the Environmental Protection Agency, certification shall be obtained from such Administrator. Notice of certification or refusal to certify shall be provided within sixty days after the project application has been received by the Secretary.

Yes

PART II – SECTION C (Continued)

9. Exclusive Rights – There is no grant of an exclusive right for the conduct of any aeronautical activity at any airport owned or controlled by the Sponsor except as follows:

None

10. Land – (a) The sponsor holds the following property interest in the following areas of land, which are to be developed or used as part of or in connection with the Airport subject to the following exceptions, encumbrances, and adverse interests, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

The City of Keokuk holds title to 512.114 acres of fee simple property as depicted on the current Exhibit A property map dated October 15, 2020 and prepared under AIP Grant No. 3-19-0050-023 is incorporated herein by reference.

The Sponsor further certifies that the above is based on a title examination by a qualified attorney or title company and that such attorney or title company has determined that the Sponsor holds the above property interests.

(b) The Sponsor will acquire within a reasonable time, but in any event prior to the start of any construction work under the Project, the following property interest in the following areas of land on which such construction work is to be performed, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

(c) The Sponsor will acquire within a reasonable time, and if feasible prior to the completion of all construction work under the Project, the following property interest in the following areas of land which are to be developed or used as part of or in connection with the Airport as it will be upon completion of the Project, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

¹ State the character of property interest in each area and list and identify for each all exceptions, encumbrances, and adverse interests of every kind and nature, including liens, easements, leases, etc. The separate areas of land need only be identified here by the area numbers shown on the property map.

PART III – BUDGET INFORMATION – CONSTRUCTION

SECTION A – GENERAL	
1. Assistance Listing Number:	20.117
2. Functional or Other Breakout:	Airport Infrastructure Grants (AIG)

SECTION B – CALCULATION OF FEDERAL GRANT			
Cost Classification	Latest Approved Amount (Use only for revisions)	Adjustment + or (-) Amount (Use only for revisions)	Total Amount Required
1. Administration expense			
2. Preliminary expense			
3. Land, structures, right-of-way			
4. Architectural engineering basic fees			
5. Other Architectural engineering fees			
6. Project inspection fees			
7. Land development			
8. Relocation Expenses			
9. Relocation payments to Individuals and Businesses			
10. Demolition and removal			
11. Construction and project improvement			156,923
12. Equipment			
13. Miscellaneous			
14. Subtotal (Lines 1 through 13)			\$ 156,923
15. Estimated Income (if applicable)			
16. Net Project Amount (Line 14 minus 15)			156,923
17. Less: Ineligible Exclusions (Section C, line 23 g.)			
18. Subtotal (Lines 16 through 17)			\$ 156,923
19. Federal Share requested of Line 18			149,077
20. Grantee share			7,846
21. Other shares			
22. TOTAL PROJECT (Lines 19, 20 & 21)			\$ 156,923

SECTION C – EXCLUSIONS	
23. Classification (Description of non-participating work)	Amount Ineligible for Participation
a.	
b.	
c.	
d.	
e.	
f.	
g. Total	

SECTION D – PROPOSED METHOD OF FINANCING NON-FEDERAL SHARE	
24. Grantee Share – Fund Categories	Amount
a. Securities	
b. Mortgages	
c. Appropriations (by Applicant)	
d. Bonds	
e. Tax Levies	
f. Non-Cash	
g. Other (Explain):	
h. TOTAL - Grantee share	\$ 7,846
25. Other Shares	Amount
a. State	
b. Other	
c. TOTAL - Other Shares	\$ 7,846
26. TOTAL NON-FEDERAL FINANCING	\$ 7,846

SECTION E – REMARKS (Attach sheets if additional space is required)

PART IV – PROGRAM NARRATIVE
(Suggested Format)

PROJECT: Reconstruct Taxiway A & D Lighting

AIRPORT: Keokuk Municipal Airport

1. Objective:

This Grant will include design, bidding services, construction costs, construction observation/administration, and quality assurance material testing for the Reconstruct Taxiway A & D Lighting project at the Keokuk Municipal Airport. This is a companion grant to an AIP grant. This IIJA grant will fund 19,722.12 LF of Pay Item 7 (L-108-1) and less 40 Each of Pay Item 15(L-125-1). A companion AIP grant is funding the remainder of Pay Item 7 (L-108-1) and 15 (L-125-1).

2. Benefits Anticipated:

Improve the poor lighting system currently on Taxiway A & D for better visual aids during low visibility for the primary runway with ILS.

3. Approach: (See approved Scope of Work in Final Application)

The Notice to Proceed is Anticipated for Spring of 2027

Proposed Scope includes the following:

1. Traffic Control
2. Removal/Salvaging of existing runway lighting system
3. MIREL Edge Light System, Base Cans, Continuous Conduit, & Bare Counterpoise
4. REIL Installation
5. Installation of Lighted Guidance Signs
6. PAPI Installation
7. Misc. Electrical Vault Building Modifications
8. Pavement Marking Removal/Installation

4. Geographic Location:

Keokuk Municipal Airport
Lee county, Iowa, USA

5. If Applicable, Provide Additional Information:

6. Sponsor's Representative: (include address & telephone number)

Brian Carroll, Public Works Director
501 Blondeau Street, Keokuk, IA 52632
Phone Number: (319) 524-2050; bcarroll@cityofkeokuk.org

Application for Federal Assistance SF-424

*1. Type of Submission:

- Preapplication
- Application
- Changed/Corrected Application

*2. Type of Application

- New
- Continuation
- Revision

* If Revision, select appropriate letter(s):

* Other (Specify)

*3. Date Received:

4. Applicant Identifier:

5a. Federal Entity Identifier:

FAA AIP: 03-19-0050-029-2026

*5b. Federal Award Identifier:

State Use Only:

6. Date Received by State:

7. State Application Identifier:

8. APPLICANT INFORMATION:

*a. Legal Name: City of Keokuk

*b. Employer/Taxpayer Identification Number (EIN/TIN):

42-6004829

*c. UEI:

077879021

d. Address:

*Street 1: 501 Main Street

Street 2:

*City: Keokuk

County/Parish: Lee

*State: Province: IA

*Country: USA: United States

*Zip / Postal Code USA: United States

52632-0000

e. Organizational Unit:

Department Name:

Public Works

Division Name:

Airport

f. Name and contact information of person to be contacted on matters involving this application:

Prefix: Mr. *First Name: Brian

Middle Name:

*Last Name: Carroll

Suffix:

Title: Public Works Director

Organizational Affiliation:

City of Keokuk

*Telephone Number: (319) 524-2050

Fax Number:

*Email: bcarroll@cityofkeokuk.org

Application for Federal Assistance SF-424

***9. Type of Applicant 1: Select Applicant Type:**

C: City or Township Government

Type of Applicant 2: Select Applicant Type:

Pick an applicant type

Type of Applicant 3: Select Applicant Type:

Pick an applicant type

*Other (Specify)

***10. Name of Federal Agency:**

Federal Aviation Administration

***11. Catalog of Federal Domestic Assistance Number:**

CFDA No: CFDA Title:

20.116 Airport Improvement Program (AIP)

***12. Funding Opportunity Number:**

*Title:

13. Competition Identification Number:

Title:

14. Areas Affected by Project (Cities, Counties, States, etc.):

***15. Descriptive Title of Applicant's Project:**

Reconstruct Taxiway A & D Lighting

Attach supporting documents as specified in agency instructions.

Application for Federal Assistance SF-424**16. Congressional Districts Of:**

*a. Applicant: IA-002

*b. Program/Project: IA-002

Attach an additional list of Program/Project Congressional Districts if needed.

17. Proposed Project:

*a. Start Date: 09/01/2026

*b. End Date: 09/30/2027

18. Estimated Funding (\$):

*a. Federal	\$ 600,000
*b. Applicant	\$ 31,579
*c. State	\$ 0
*d. Local	\$ 0
*e. Other	\$ 0
*f. Program Income	\$ 0
*g. TOTAL	\$ 631,579

***19. Is Application Subject to Review By State Under Executive Order 12372 Process?**

- a. This application was made available to the State under the Executive Order 12372 Process for review on _____ .
- b. Program is subject to E.O. 12372 but has not been selected by the State for review.
- c. Program is not covered by E.O. 12372.

***20. Is the Applicant Delinquent On Any Federal Debt?** Yes No

If "Yes", explain:

21. *By signing this application, I certify (1) to the statements contained in the list of certifications** and (2) that the statements herein are true, complete and accurate to the best of my knowledge. I also provide the required assurances** and agree to comply with any resulting terms if I accept an award. I am aware that any false, fictitious, or fraudulent statements or claims may subject me to criminal, civil, or administrative penalties. (U. S. Code, Title 218, Section 1001)

 ** I AGREE

** The list of certifications and assurances, or an internet site where you may obtain this list, is contained in the announcement or agency specific instructions.

Authorized Representative:

Prefix: Mr. *First Name: Brian

Middle Name: _____

*Last Name: Carroll

Suffix: _____

*Title: Public Works Director

*Telephone Number: (319) 524-2050

Fax Number:

* Email: bcarroll@cityofkeokuk.org

*Signature of Authorized Representative:

*Date Signed:

Application for Federal Assistance (Development and Equipment Projects)

PART II – PROJECT APPROVAL INFORMATION

Part II - SECTION A	
The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.	
Item 1. Does Sponsor maintain an active registration in the System for Award Management (www.SAM.gov)?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Item 2. Can Sponsor commence the work identified in the application in the fiscal year the grant is made or within six months after the grant is made, whichever is later?	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input type="checkbox"/> N/A
Item 3. Are there any foreseeable events that would delay completion of the project? If yes, provide attachment to this form that lists the events.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 4. Will the project(s) covered by this request have impacts or effects on the environment that require mitigating measures? If yes, attach a summary listing of mitigating measures to this application and identify the name and date of the environmental document(s).	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
Item 5. Is the project covered by this request included in an approved Passenger Facility Charge (PFC) application or other Federal assistance program? If yes, please identify other funding sources by checking all applicable boxes.	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
<input type="checkbox"/> The project is included in an <i>approved</i> PFC application. If included in an approved PFC application, does the application <i>only</i> address AIP matching share? <input type="checkbox"/> Yes <input type="checkbox"/> No	
<input type="checkbox"/> The project is included in another Federal Assistance program. Its CFDA number is below.	
Item 6. Will the requested Federal assistance include Sponsor indirect costs as described in 2 CFR Appendix VII to Part 200, States and Local Government and Indian Tribe Indirect Cost Proposals?	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No <input type="checkbox"/> N/A
If the request for Federal assistance includes a claim for allowable indirect costs, select the applicable indirect cost rate the Sponsor proposes to apply:	
<input type="checkbox"/> De Minimis rate of 10% as permitted by 2 CFR § 200.414.	
<input type="checkbox"/> Negotiated Rate equal to _____ % as approved by _____ (the Cognizant Agency) on _____ (Date) (2 CFR part 200, appendix VII).	
<i>Note: Refer to the instructions for limitations of application associated with claiming Sponsor indirect costs.</i>	

PART II - SECTION B

Certification Regarding Lobbying

The declarations made on this page are under the signature of the authorized representative as identified in box 21 of form SF-424, to which this form is attached. The term "Sponsor" refers to the applicant name provided in box 8 of the associated SF-424 form.

The Authorized Representative certifies, to the best of his or her knowledge and belief, that:

(1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Sponsor, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.

(2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the Authorized Representative shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.

(3) The Authorized Representative shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all subrecipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by section 1352, title 31, U.S. Code. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

PART II – SECTION C

The Sponsor hereby represents and certifies as follows:

1. Compatible Land Use – The Sponsor has taken the following actions to assure compatible usage of land adjacent to or in the vicinity of the airport:

There is no change in the usage of land adjacent to the airport.

2. Defaults – The Sponsor is not in default on any obligation to the United States or any agency of the United States Government relative to the development, operation, or maintenance of any airport, except as stated herewith:

The Sponsor is NOT in default.

3. Possible Disabilities – There are no facts or circumstances (including the existence of effective or proposed leases, use agreements or other legal instruments affecting use of the Airport or the existence of pending litigation or other legal proceedings) which in reasonable probability might make it impossible for the Sponsor to carry out and complete the Project or carry out the provisions of the Grant Assurances, either by limiting its legal or financial ability or otherwise, except as follows:

None

4. Consistency with Local Plans – The project is reasonably consistent with plans existing at the time of submission of this application) of public agencies that are authorized by the State in which the project is located to plan for the development of the area surrounding the airport.

Yes

5. Consideration of Local Interest – It has given fair consideration to the interest of communities in or near where the project may be located.

Yes

6. Consultation with Users – In making a decision to undertake an airport development project under Title 49, United States Code, it has consulted with airport users that will potentially be affected by the project (§ 47105(a)(2)).

Yes

7. Public Hearings – In projects involving the location of an airport, an airport runway or a major runway extension, it has afforded the opportunity for public hearings for the purpose of considering the economic, social, and environmental effects of the airport or runway location and its consistency with goals and objectives of such planning as has been carried out by the community and it shall, when requested by the Secretary, submit a copy of the transcript of such hearings to the Secretary. Further, for such projects, it has on its management board either voting representation from the communities where the project is located or has advised the communities that they have the right to petition the Secretary concerning a proposed project.

Yes

8. Air and Water Quality Standards – In projects involving airport location, a major runway extension, or runway location it will provide for the Governor of the state in which the project is located to certify in writing to the Secretary that the project will be located, designed, constructed, and operated so as to comply with applicable and air and water quality standards. In any case where such standards have not been approved and where applicable air and water quality standards have been promulgated by the Administrator of the Environmental Protection Agency, certification shall be obtained from such Administrator. Notice of certification or refusal to certify shall be provided within sixty days after the project application has been received by the Secretary.

Yes

PART II – SECTION C (Continued)

9. Exclusive Rights – There is no grant of an exclusive right for the conduct of any aeronautical activity at any airport owned or controlled by the Sponsor except as follows:

None

10. Land – (a) The sponsor holds the following property interest in the following areas of land, which are to be developed or used as part of or in connection with the Airport subject to the following exceptions, encumbrances, and adverse interests, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

The City of Keokuk holds title to 512.114 acres of fee simple property as depicted on the current Exhibit A property map dated October 15, 2020 and prepared under AIP Grant No. 3-19-0050-023 is incorporated herein by reference.

The Sponsor further certifies that the above is based on a title examination by a qualified attorney or title company and that such attorney or title company has determined that the Sponsor holds the above property interests.

(b) The Sponsor will acquire within a reasonable time, but in any event prior to the start of any construction work under the Project, the following property interest in the following areas of land on which such construction work is to be performed, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

(c) The Sponsor will acquire within a reasonable time, and if feasible prior to the completion of all construction work under the Project, the following property interest in the following areas of land which are to be developed or used as part of or in connection with the Airport as it will be upon completion of the Project, all of which areas are identified on the aforementioned property map designated as Exhibit “A”. [1]

N/A

¹ State the character of property interest in each area and list and identify for each all exceptions, encumbrances, and adverse interests of every kind and nature, including liens, easements, leases, etc. The separate areas of land need only be identified here by the area numbers shown on the property map.

PART III – BUDGET INFORMATION – CONSTRUCTION

SECTION A – GENERAL	
1. Assistance Listing Number:	20.116
2. Functional or Other Breakout:	Airport Improvement Project

SECTION B – CALCULATION OF FEDERAL GRANT			
Cost Classification	Latest Approved Amount (Use only for revisions)	Adjustment + or (-) Amount (Use only for revisions)	Total Amount Required
1. Administration expense			\$ 1,000
2. Preliminary expense			
3. Land, structures, right-of-way			
4. Architectural engineering basic fees			99,890
5. Other Architectural engineering fees			7,314
6. Project inspection fees			96,272
7. Land development			
8. Relocation Expenses			
9. Relocation payments to Individuals and Businesses			
10. Demolition and removal			
11. Construction and project improvement			427,103
12. Equipment			
13. Miscellaneous			
14. Subtotal (Lines 1 through 13)			\$ 631,579
15. Estimated Income (if applicable)			
16. Net Project Amount (Line 14 minus 15)			
17. Less: Ineligible Exclusions (Section C, line 23 g.)			631,579
18. Subtotal (Lines 16 through 17)			\$ 631,579
19. Federal Share requested of Line 18			600,000
20. Grantee share			31,579
21. Other shares			
22. TOTAL PROJECT (Lines 19, 20 & 21)			\$ 631,579

SECTION C – EXCLUSIONS	
23. Classification (Description of non-participating work)	Amount Ineligible for Participation
a.	
b.	
c.	
d.	
e.	
f.	
g. Total	

SECTION D – PROPOSED METHOD OF FINANCING NON-FEDERAL SHARE	
24. Grantee Share – Fund Categories	Amount
a. Securities	
b. Mortgages	
c. Appropriations (by Applicant)	
d. Bonds	
e. Tax Levies	
f. Non-Cash	
g. Other (Explain):	
h. TOTAL - Grantee share	\$ 31,579
25. Other Shares	Amount
a. State	
b. Other	
c. TOTAL - Other Shares	\$ 31,579
26. TOTAL NON-FEDERAL FINANCING	\$ 31,579

SECTION E – REMARKS (Attach sheets if additional space is required)

PART IV – PROGRAM NARRATIVE
(Suggested Format)

PROJECT: Reconstruct Taxiway A & D Lighting

AIRPORT: Keokuk Municipal Airport

1. Objective:

This Grant will include design, bidding services, construction costs, construction observation/administration, and quality assurance material testing for the Reconstruct Taxiway A & D Lighting project at the Keokuk Municipal Airport. This grant will fund majority of this project, all pay items less 19,722.12 LF of Pay Item 7 (L-108-1) and less 40 Each of Pay Item 15(L-125-1). A companion IJA grant is funding the remainder of Pay Item 7 (L-108-1) and 15 (L-125-1).

2. Benefits Anticipated:

Improve the poor lighting system currently on Taxiway A & D for better visual aids during low visibility for the primary runway with ILS.

3. Approach: (See approved Scope of Work in Final Application)

The Notice to Proceed is Anticipated for Spring of 2027

Proposed Scope includes the following:

1. Traffic Control
2. Removal/Salvaging of existing runway lighting system
3. MIREL Edge Light System, Base Cans, Continuous Conduit, & Bare Counterpoise
4. REIL Installation
5. Installation of Lighted Guidance Signs
6. PAPI Installation
7. Misc. Electrical Vault Building Modifications
8. Pavement Marking Removal/Installation

4. Geographic Location:

Keokuk Municipal Airport
Lee county, Iowa, USA

5. If Applicable, Provide Additional Information:

6. Sponsor's Representative: (include address & telephone number)

Brian Carroll, Public Works Director
501 Blondeau Street, Keokuk, IA 52632
Phone Number: (319) 524-2050; bcarroll@cityofkeokuk.org

RESOLUTION NO.

A RESOLUTION APPROVING A CLASS C RETAIL ALCOHOL LICENSE FOR ANGELINI'S RISTORANTE ITALIANO

WHEREAS, Application has been made by Angelini's Pizza Inc. for a Class C Retail Alcohol License with Outdoor Service for Angelini's Ristorante Italiano, 1006 Main Street; **AND**

WHEREAS, Iowa Code Chapter 123 and Section 4.16.030 of the Keokuk Municipal Code require that the City Council conduct a formal investigation into the good moral character of the applicant; **AND**

WHEREAS, such an investigation has been conducted.

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

THAT, Angelini's Pizza Inc. has been found to be of good moral character and meets the requirements of Section 123.40 of the Code of Iowa; and that the Class C Retail Alcohol License with Outdoor Service for Angelini's Ristorante Italiano, 1006 Main Street, effective April 1, 2026, be approved and endorsed to the Iowa Alcoholic Beverage Division.

Passed this 19th day of March 2026.

CITY OF KEOKUK, LEE COUNTY, IOWA

By: _____
Mark Smidt, Mayor

ATTEST: _____
Celeste El Anfaoui, City Clerk

RESOLUTION NO.

**A RESOLUTION APPROVING A CLASS F RETAIL ALCOHOL LICENSE FOR
B.P.O. ELK, KEOKUK LODGE #106 & OWNERSHIP UPDATES**

WHEREAS, Application has been made by Keokuk Lodge No. 106 for a Class F Retail Alcohol License for B.P.O. Elk, Keokuk Lodge #106, 2200 Lincoln Avenue; **AND**

WHEREAS, Iowa Code Chapter 123 and Section 4.16.030 of the Keokuk Municipal Code require that the City Council conduct a formal investigation into the good moral character of the applicant; **AND**

WHEREAS, such an investigation has been conducted.

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

THAT, Keokuk Lodge No. 106 has been found to be of good moral character and meets the requirements of Section 123.40 of the Code of Iowa; and that the Class F Retail Alcohol License & Ownership Updates for B.P.O. Elk, 2200 Lincoln Avenue, effective April 1, 2026, be approved and endorsed to the Iowa Alcoholic Beverage Division.

Passed this 19th day of March 2026.

CITY OF KEOKUK, LEE COUNTY, IOWA

By: _____
Mark Smidt, Mayor

ATTEST: _____
Celeste El Anfaoui, City Clerk

RESOLUTION NO.

**A RESOLUTION APPROVING A CLASS B RETAIL ALCOHOL LICENSE FOR
HY-VEE FAST AND FRESH**

WHEREAS, Application has been made by Hy-Vee, Inc. for a Class B Retail Alcohol License for Hy-Vee Fast and Fresh, 3001 Main Street; **AND**

WHEREAS, Iowa Code Chapter 123 and Section 4.16.030 of the Keokuk Municipal Code require that the City Council conduct a formal investigation into the good moral character of the applicant; **AND**

WHEREAS, such an investigation has been conducted.

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

THAT, Hy-Vee, Inc. has been found to be of good moral character and meets the requirements of Section 123.40 of the Code of Iowa; and that Class B Retail Alcohol License for Hy-Vee Fast and Fresh, 3001 Main Street, effective May 6, 2026, be approved and endorsed to the Iowa Alcoholic Beverage Division.

Passed this 19th day of March 2026.

CITY OF KEOKUK, LEE COUNTY, IOWA

By: _____
Mark Smidt, Mayor

ATTEST: _____
Celeste El Anfaoui, City Clerk

PAYMENT OF THE FOLLOWING CLAIMS FOR THE CITY ARE APPROVED AND CLAIMS FOR THE LIBRARY AND AIRPORT ARE ACKNOWLEDGED FOR THE PURPOSE OF PAYING THE SEMI-MONTHLY BILLS FOR THE COUNCIL MEETING OF MARCH 19, 2026.

REGISTER NO. 5529

ALTORFER INC.	PERFORM MAINT.SERVICE KPD	\$	1,131.00
AMI PIPE & SUPPLY	PARTS/SUPPLIES	\$	697.65
NATIONAL SIGN COMPANY, LLC	SIGNS STREET DEPT.	\$	1,237.34
BEARING HEADQUARTERS CO.	PARTS SANITATION DEPT.	\$	27.85
KEOKUK MUNICIPAL WATER WORKS	GARBAGE & SEWER BILLING	\$	3,327.50
GATE CITY PUBLISHING	PUBLICATIONS	\$	1,131.63
KEOKUK TERMITE & PEST CONTROL	PEST CONTROL	\$	150.00
GRAY QUARRIES, INC	PEA GRAVEL & ROAD ROCK ST. DEPT.	\$	5,224.36
JIM BAIER, INC	PARTS	\$	65.38
HARTRICK'S LUMBER	SUPPLIES	\$	215.56
KRICHEL'S ANIMAL HOSPITAL	SERVICE	\$	18.00
RIVER CITY PARTS, INC.	PARTS	\$	259.50
S. J. SMITH WELDING SUPPLY	PARTS/SUPPLIES	\$	473.97
MICROBAC LABORATORIES, INC	WPC TEST SAMPLES	\$	360.00
TASKE FORCE, INC.	SERVICE	\$	4,146.00
GALLS, LLC	MENS TACTIX COTTON TEE KFD	\$	65.61
MCFARLAND-SWAN OFFICE CITY	SUPPLIES	\$	980.42
ALLIANT	SERVICE	\$	51,097.05
THE CARDBOARD BOX	UPS CHARGES	\$	157.25
HACH COMPANY	WPC LAB SUPPLIES	\$	1,017.46
CENTURY LINK	SERVICE	\$	982.05
GREAT RIVER REGIONAL WASTE	SERVICE	\$	13,938.35
LEE COUNTY RECORDER/REGISTRAR	SERVICE	\$	22.00
MIDLAND SCIENTIFIC, INC	LAB SUPPLIES WPC	\$	66.50
HARNETIAUX FARM & HOME SUPPLY	PARTS/SUPPLIES AIRPORT R.OTT	\$	54.84
MODJESKI & MASTERS, INC.	BRIDGE INSPECTION 1/26-2/22/26	\$	1,160.00
KEOKUK CONTRACTORS, INC	CONTRACT WORK	\$	52,540.00
DIAMOND CONSTRUCTION COMPANY	COLD PATCH STREET DEPT.	\$	997.60
SOUTHEASTERN COMMUNITY COLLEGE	SAFETY TRAINING CLASSES	\$	790.00
ENDERLE HEATING & A/C COMPANY	PARTS/LABOR WORK @ LIBRARY	\$	482.36
VEENSTRA & KIMM, INC.	PROFESSIONAL SERVICES	\$	4,265.50
DOWNEY'S FIRE EQUIPMENT	SUPPLIES KPD	\$	24.00
HY-VEE, INC.	SUPPLIES	\$	1,364.40
U.S.POSTAL SERVICE	P.O. BOX #1024 FEE GRAND THEAT	\$	100.00
FISHER SCIENTIFIC	LAB SUPPLIES-WPC	\$	3,946.19
KEOKUK AREA CONVENTION AND	HOTEL/MOTEL SUPPORT FY25/26	\$	31,050.00
SECRETARY OF STATE	NOTARY PUBLIC- 2 @ LIBRARY	\$	60.00
SEIRPC	CONT.24-648 #23-HRBGPP-001	\$	42,900.00
PER MAR SECURITY SERVICES	SERVICE	\$	680.22
YOUNGGREN SHOES	SAFETY BOOTS MATT MAERZ SANIT.	\$	200.00

REGISTER NO. 5530

NIEMANN FOODS, INC./ACE	PARTS/SUPPLIES	\$	378.69
ELLIOTT EQUIPMENT CO.	PARTS SANITATION DEPT.	\$	277.63
U.S. CELLULAR	SERVICE	\$	580.36
MIDWEST BREATHING AIR L.L.C.	AIR TEST/LABOR/MILEAGE KFD	\$	184.50
FASTENAL COMPANY	PARTS/SUPPLIES BRIDGE DEPT.	\$	25.03
USA BLUE BOOK	SUPPLIES WWTP	\$	469.56
FRANK MILLARD & CO., INC.	J#5872 LIBRARY LED LIGHTING	\$	25,065.00
AT&T MOBILITY	SERVICE KPD	\$	730.16
AUTOZONE	PARTS/SUPPLIES	\$	382.18
FERGUSON ENTERPRISES LLC #1657	CREDIT ON ACCOUNT	\$	(470.20)
DOUBLE A" GLASS L.L.C. "	WINDOW INSTALLED @ EXCHANGE ST	\$	470.88
PETE BENSON	TOOL ALLOWANCE FY2025-2026	\$	96.29
WISS & WISS EQUIPMENT INC.	PARTS WPC BOBCAT BUCKET PIN	\$	39.84
MENARD INC.	AIRPORT SUPPLIES	\$	60.69
DISCOUNT TIRE & SERVICE	4 TIRES WPC	\$	320.00
O'REILLY AUTOMOTIVE INC.	PARTS	\$	2,266.99
UNIVERSITY OF IA HOSPITALS & MEDIACOM	BLS INSTRUCTOR CARD KFD	\$	25.00
LUBY EQUIPMENT SERVICES	SERVICE	\$	844.36
LCL FARMS INC.	PARTS/FREIGHT SEWER DEPT.	\$	62.24
GRAINGER	SERVICE	\$	13,390.00
HILL'S PET NUTRITION SALES,INC	FLUORESCENT BALLAST WWTP	\$	70.18
LEXISNEXIS RISK DATA	ANIMAL CONTROL SUPPLIES	\$	29.42
EMPLOYEE BENEFIT SYSTEMS	SERVICE KPD	\$	155.77
SCHUMACHER ELEVATOR COMPANY	INSURANCE PREMIUM	\$	236,917.14
BRITE-WAY WINDOW SERVICE	QT MAINENANCE PUBLIC LIBRARY	\$	487.98
CARD SERVICES	WINDOW CLEANING @ CITY HALL	\$	140.00
KEOKUK VETERINARY HOSPITAL	SUPPLIES WALMART PUBLIC LIBRARY	\$	108.08
D.I.A.L.ELEVATOR SAFETY BUREAU	ANIMAL SERVICES RABIES RECLAIM	\$	18.00
TWO RIVERS VETERINARY CENTER	KEOKUK MUN.POOL REF#200578	\$	105.00
WEST CENTRAL FS INC.	ANIMAL SERVICES	\$	638.00
INTERSTATE BATTERIES OF	BULK OIL ALL DEPARTMENTS	\$	1,329.00
VERIZON WIRELESS	BATTERIES SANITATION DEPT.	\$	597.80
BERGMAN FARM SUPPLY, INC.	SERVICE	\$	1,887.56
LIBERTY UTILITY IOWA	PARTS BRIDGE & VEHICLE MAINT.	\$	19.05
RICHARD MOORE	SERVICE	\$	24,438.56
INTERSTATE BILLING SERVICE,INC	DONATION EASTER EGG HUNT SUPP.	\$	500.00
LYNCH DALLAS, PC.	PARTS SANITATION DEPT.	\$	249.93
CINTAS CORP	PROFESSIONAL SERVICES	\$	860.00
RICOH USA, INC.	SERVICE	\$	1,935.76
TSS	SUPPLIES KEOKUK PUBLIC LIBRARY	\$	68.88
COMMERCIAL CONTRACTING	SERVICE	\$	135.00
SOUTHEAST IOWA GARAGE DOOR	CONTRACT WORK	\$	79,580.00
	WORK @ KEOKUK MUNICIPAL AIRPRT	\$	6,837.70

REGISTER NO. 5531

ICONNECTYOU	SERVICE	\$ 165.00
DOORS-N-MORE INC	STAGE DOORS @ GRAND THEATRE	\$ 6,129.50
RICOH USA, INC.	SUPPLIES KEOKUK PUBLIC LIBRARY	\$ 120.00
SOUTHEAST IA CITY CLERK ASSOC.	MEMBERSHIP	\$ 40.00
RADIO KEOKUK	ADVERTISING FEBRUARY 2026	\$ 500.00
JAMES F. DENNIS	PROFESSIONAL SERVICES	\$ 9,020.02
STEVEN R LONG	CITY HALL JANITORIAL SERVICE	\$ 619.16
CARL'S LOCKS & KEYS	DEADBOLTS PARK BATHROOMS	\$ 1,041.70
MCCLURE ENGINEERING CO	PROFESSIONAL SERVICES - AIRPORT	\$ 14,528.70
WALZ LABEL AND MAILING SYSTEMS	MARCH-JUNE2026 LEASED EQUIPT.	\$ 292.05
LIVE VOICE	ANSWERING SERVICE	\$ 416.48
SHARED IT INC	IT SERVICES	\$ 2,282.84
VERTICAL COMMUNICATIONS INC.	SERVICE	\$ 212.17
SCOTT'S ULTRA CLEAN LLC	JANITOR SERVICE LIBRARY & KPD	\$ 1,925.00
EXCEL IT SERVICES	LIBRARY IT SERVICES	\$ 405.10
SchraGIS Solutions	GIS MAINTENANCE	\$ 600.00
MIICOR INC.	29-1YR EMAIL PROTECTION GATEWY	\$ 1,157.10
OPG-3, INC	PROFESSIONAL SERVICES	\$ 1,190.73
BLACKSTONE PUBLISHING	SUPPLIES KEOKUK PUBLIC LIBRARY	\$ 38.94
INSIGNIA SOFTWARE CORPORATION	SOFTWARE ASS.FEE APR26-MAR2027	\$ 8,000.00
911 CUSTOM	POLICE DEPARTMENT MATERIALS	\$ 875.00
CARROLL CONSTRUCTION SUPPLY	PARTS/SUPPLIES SEWER DEPT.	\$ 338.90
MBMRE, LLC	#23-HRBGPP-001	\$ 171,774.56
CENGAGE LEARNING INC./GALE	SUPPLIES KEOKUK PUBLIC LIBRARY	\$ 165.68
MCCLOUD SERVICES	GENERAL PEST CONTROL SEIDC	\$ 249.38
MH LOGISTICS CORP	PARTS	\$ 1,382.66
BOLTON & MENK, INC.	PROF.SERVICE MAIN & N.7TH TRAF	\$ 295.00
ABSOLUTE SCIENCE	EVENT & LIBRARY	\$ 750.00
ANDERSON RANCH MINI HIGHLANDS	EVENT & LIBRARY	\$ 500.00
LEE COUNTY FLORAL LLC	CRAFT & CHAT PUBLIC LIBRARY	\$ 300.00
ROBERT WILLIAM PROPERTIES LLC	120 N.9TH COMM.HEATING&COOLING	\$ 12,500.00
JIM BARTON CONSTRUCTION	FAA BIL PROJ#03-19-0050-027	\$ 64,097.60
VIKING AGGREGATES, INC.	FILL SAND WASHED SNOW REMOVAL	\$ 788.69
REBECCA LAWIN MCCARLEY	CONSULTING SERVICES	\$ 3,846.16
HTS NEXUS	SERVICE GRAND THEATRE	\$ 108.31
AMAZON CAPITAL SERVICES	SUPPLIES KEOKUK PUBLIC LIBRARY	\$ 287.17
LOGAN JIMENEZ	COCKATOO ENCOUNTER LIBRARY SHW	\$ 500.00
SOUTHEAST IOWA REGIONAL	SERVICE KFD	\$ 304.98
AZ CONSTRUCTION KEOKUK,INC.	CHLORINE SHOCK-LIQUID CASE WPC	\$ 432.00
TALIA KAY	REIMB.CLEAN OUT SEWER BILL	\$ 200.00
		\$ 938,096.13



COUNCIL ACTION FORM

Date: March 19, 2026

Presented By: Brian Carroll, PWD

Subject: Construction Contract Taxiway A & D Lighting Project Agenda Item: 7 a & b

Description:

McClure has reviewed the bids received March 11, 2026, for the Keokuk Municipal Airport – Reconstruct Taxiway A & D Lighting Project. A total of three (3) bids were received. The lowest responsive and responsible Bidder was Voltmer, Inc. of Decorah IA. With all the necessary bid requirements being met, McClure recommends the contract in the amount of \$584,026.35 be awarded to Voltmer, Inc.

The local match for construction services is \$29,201.32 (5%), contingent upon the release of federal Airport Improvement Program (AIP) funding covering 95% of eligible project costs.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: 305-750-6490 Title: PROFESSIONAL SERVICES/AIRPORT

Amount Budgeted: \$864,000

Actual Cost: \$584,026.35

Under/Over: _____

Funding Sources:

Departments:

Airport _____

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

A RESOLUTION APPROVING CONTRACT TO RECONSTRUCT TAXIWAY A & D LIGHTING AT THE KEOKUK MUNICIPAL AIRPORT

WHEREAS on March 11, 2026, bids were received by the Keokuk Municipal Airport engineering consultant McClure, for reconstruction of the Taxiway A & D Lighting Project; and

WHEREAS three bids were received with the lowest responsive and responsible bidder being Voltmer, Inc. of Decorah, IA, with all necessary bid requirements being met, in the amount of \$584,026.35; and

WHEREAS McClure has inspected bids and recommends the contract be awarded to Voltmer, Inc.; and

WHEREAS the local match the City of Keokuk will be responsible for is \$29,201.32 (5%), contingent upon the release of federal Airport Improvement Program (AIP) funding covering 95% of the eligible costs.

NOW THEREFORE BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEOKUK, IOWA, that a contract be awarded to Voltmer, Inc. of Decorah, IA for the Taxiway A & D Lighting Project at the Keokuk Municipal Airport in the amount of \$584,026.35 with the City of Keokuk being responsible for \$29,201.32 (5%).

Passed this 19th day of March 2026

Mayor – Mark Smidt

Attest – Celeste El Anfaoui

March 12, 2026



Brian Carroll
Public Works Director
City of Keokuk
501 Blondeau Street
Keokuk, IA 52632

**Re: Keokuk Municipal Airport
Reconstruct Taxiway A & D Lighting
FAA IJJA NO. 03-19-0050-028-2026
FAA AIP NO. 03-19-0050-029-2026
Letter of Recommendation**

Dear Mr. Carroll:

McClure has reviewed the bids received March 11, 2026, for the *“Keokuk Municipal Airport – Reconstruct Taxiway A & D Lighting”* project. A total of three (3) bids were received. The lowest responsive and responsible Bidder was Voltmer, Inc. of Decorah IA. With all the necessary bid requirements being met, McClure recommends the contract in the amount of \$584,026.35 be awarded to Voltmer, Inc.

The contract amount includes awarding the Base Bid:

Base Bid – Reconstruct Taxiway A & D Lighting: \$ 584,026.35

We have enclosed a copy of the bid tabulation for your files. If you have any questions or require any additional information, please call me at 515-303-8247.

Sincerely,

McCLURE

A handwritten signature in cursive script that reads "Scott Smith".

Scott Smith, P.E.
Project Manager

Enclosures: Bid Tab
 Project Budget



McCLURE
Kobo Utility Construction
Corporation
Sandwich, MA

BID TABULATION
McCLURE CLIVE, IOWA
DATE: MARCH 11, 2026 TIME: 1:30 P.M.
For the construction of an improvement project described as:
Keokuk Regional Airport
Reconstruct Taxiway A & D Lighting
FAA IJA NO. 03-19-0050-028-2026
FAA AIP NO. 03-19-0050-029-2026
AT THE UNIT PRICES AND EXTENSIONS LISTED BELOW.

ITEM NO.	ITEM CODE	ITEM DESCRIPTION	QUANTITY	UNITS	ENGINEER'S ESTIMATE		Votmer, Inc. Decorah, IA		Mohrfield Electric Inc. Fort Madison, IA		Kobo Utility Construction Sandwich, MA	
					UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1	C-102-1	STORMWATER POLLUTION PREVENTION PLAN (SWPPP) PREPARATION AND MANAGEMENT	1.0	LS	\$ 5,500.00	\$ 5,500.00	\$ 1,200.00	\$ 1,200.00	\$ 3,500.00	\$ 3,500.00	\$ 12,500.00	\$ 12,500.00
2	C-105-1	MOBILIZATION	1.0	LS	\$ 60,000.00	\$ 60,000.00	\$ 49,458.00	\$ 49,458.00	\$ 25,000.00	\$ 25,000.00	\$ 72,500.00	\$ 72,500.00
3	C-105-2	TRAFFIC CONTROL	1.0	LS	\$ 15,000.00	\$ 15,000.00	\$ 9,600.00	\$ 9,600.00	\$ 17,900.00	\$ 17,900.00	\$ 25,600.00	\$ 25,600.00
4	C-105-3	CONSTRUCTION STAKING	1.0	LS	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 5,000.00	\$ 5,000.00	\$ 11,500.00	\$ 11,500.00
5	T-901-1	SEEDING AND FERTILIZING	3.0	AC	\$ 2,000.00	\$ 6,000.00	\$ 2,150.00	\$ 6,450.00	\$ 1,800.00	\$ 5,400.00	\$ 2,500.00	\$ 7,500.00
6	T-908-1	MULCHING	3.0	AC	\$ 2,000.00	\$ 6,000.00	\$ 2,150.00	\$ 6,450.00	\$ 1,800.00	\$ 5,400.00	\$ 2,500.00	\$ 7,500.00
7	L-108-1	NO. 8 AWG. 5 KV L-824 TYPE C CABLE, INSTALLED IN TRENCH, DUCT BANK OR CONDUIT	20,177.0	LF	\$ 2.00	\$ 40,354.00	\$ 1.30	\$ 26,230.10	\$ 1.89	\$ 38,134.58	\$ 3.00	\$ 60,531.00
8	L-108-2	NO. 6 AWG. SOLID BARE COPPER COUNTERPOISE WIRE, INSTALLED IN TRENCH WITH GROUND RODS, INCLUDING CONNECTIONS/TERMINATIONS	15,440.0	LF	\$ 2.00	\$ 30,880.00	\$ 1.50	\$ 23,160.00	\$ 1.95	\$ 30,108.00	\$ 3.20	\$ 49,408.00
9	L-108-3	SYSTEM TESTING	1.0	LS	\$ 2,000.00	\$ 2,000.00	\$ 1,200.00	\$ 1,200.00	\$ 1,500.00	\$ 1,500.00	\$ 7,600.00	\$ 7,600.00
10	L-109-1	CONSTANT CURRENT REGULATOR, L-828, 19KW, FERRORESONANT, CLASS 1, 3-STEP DRY TYPE, STYLE I	1.0	EA	\$ 25,000.00	\$ 25,000.00	\$ 19,450.00	\$ 19,450.00	\$ 23,500.00	\$ 23,500.00	\$ 28,000.00	\$ 28,000.00
11	L-109-3	REMOVE AND SALVAGE CONSTANT CURRENT REGULATOR	1.0	LS	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
12	L-110-1	(1) 2" SCHEDULE 40 PVC CONDUIT, IN TRENCH OR (1) 2" HDPE SDR-13.5 DUCT, PLOWED	15,517.0	LF	\$ 4.00	\$ 62,068.00	\$ 2.25	\$ 34,913.25	\$ 2.60	\$ 40,344.20	\$ 8.00	\$ 124,136.00
13	L-110-2	(1) 2" SCHEDULE 40 PCH/HDPE CONDUIT, DIRECTIONAL BORED	880.0	LF	\$ 25.00	\$ 22,000.00	\$ 33.58	\$ 29,549.00	\$ 18.00	\$ 15,840.00	\$ 65.00	\$ 57,640.00
14	L-115-1	ELECTRICAL JUNCTION BOX, L-867 BASE CAN, WITH GASKETED COVER, 16" DIA.	7.0	EA	\$ 1,000.00	\$ 7,000.00	\$ 775.00	\$ 5,425.00	\$ 1,075.00	\$ 7,525.00	\$ 1,950.00	\$ 13,650.00
15	L-125-1	MEDIUM INTENSITY L-881T (L) TAXIWAY EDGE LIGHT, LED, BASE MOUNTED	161.0	EA	\$ 1,500.00	\$ 241,500.00	\$ 1,292.00	\$ 208,012.00	\$ 1,375.00	\$ 221,375.00	\$ 6,500.00	\$ 233,450.00
16	L-125-2	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 2 MODULE, PER PLAN	5.0	EA	\$ 5,700.00	\$ 28,500.00	\$ 5,220.00	\$ 26,100.00	\$ 5,850.00	\$ 29,250.00	\$ 6,500.00	\$ 32,500.00
17	L-125-3	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 3 MODULE, PER PLAN	9.0	EA	\$ 6,900.00	\$ 62,100.00	\$ 5,630.00	\$ 50,670.00	\$ 6,200.00	\$ 55,800.00	\$ 7,200.00	\$ 64,800.00
18	L-125-4	SPARE L-867T (L) MEDIUM INTENSITY TAXIWAY EDGE LIGHT, LED, FIXTURE ASSEMBLY WITH STEEL COVER AND ISOLATION TRANSFORMER	9.0	EA	\$ 550.00	\$ 4,950.00	\$ 435.00	\$ 3,915.00	\$ 400.00	\$ 3,600.00	\$ 447.00	\$ 4,023.00
19	L-125-5	LOCATION AND PROTECTION OF EXISTING AND NEW CABLES AND EQUIPMENT	1.0	LS	\$ 5,000.00	\$ 5,000.00	\$ 1,200.00	\$ 1,200.00	\$ 2,500.00	\$ 2,500.00	\$ 7,500.00	\$ 7,500.00
20	L-125-6	REMOVE MEDIUM INTENSITY TAXIWAY EDGE LIGHT AND L-867 BASE CAN, BASE MOUNTED	154.0	EA	\$ 300.00	\$ 46,200.00	\$ 225.00	\$ 34,650.00	\$ 260.00	\$ 40,040.00	\$ 175.00	\$ 26,950.00
21	L-125-7	REMOVE GUIDANCE SIGN AND CONCRETE BASE	18.0	EA	\$ 1,000.00	\$ 18,000.00	\$ 800.00	\$ 14,400.00	\$ 500.00	\$ 9,000.00	\$ 1,350.00	\$ 24,300.00
22	L-125-8	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 1 MODULE, PER PLAN	5.0	EA	\$ 5,700.00	\$ 28,500.00	\$ 4,440.00	\$ 22,200.00	\$ 5,100.00	\$ 25,500.00	\$ 4,600.00	\$ 23,000.00
TOTAL BASE BID:						\$ 726,302.00		\$ 584,026.35		\$ 607,356.73		\$ 893,698.00

I hereby certify that the Bid Tabulation was prepared by me or under my direct supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa



By: *Scott C. Smith*
Scott Smith, P.E.
My license renewal is December 31, 2028

Project Costs -- Design Stages, Grant Application

AIP Checklist FY25 v. 1.00

Grant Number (Year, phase, grant #, etc., or n/a)
Grant Type (select from list)

AIP-029
Design & Construct.

AIP-030 (FY27 & 28)
Construction

Project Costs Summary

Costs Based on Bid for Grant Application

(Lines 1 to 14 below follow those in FAA Form 5100-100 Part III, Section B)

	Total	Eligible	Ineligible	Eligible	Ineligible
1. Administration Expenses (estimated)					
1. Administrative Expenses	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
2. enter description	\$ -	\$ -	\$ -	\$ -	\$ -
3. enter description	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 1,000.00	\$ 1,000.00	\$ -	\$ -	\$ -
2. Preliminary Expenses					
1. IFE for Design, Bidding	\$ -	\$ -	\$ -	\$ -	\$ -
2. IFE for CA/CO	\$ -	\$ -	\$ -	\$ -	\$ -
3. enter description	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ -	\$ -	\$ -	\$ -	\$ -
4. Architectural/Engineering Basic Fees					
1. Design	\$ 72,590.00	\$ 72,590.00	\$ -	\$ -	\$ -
2. Bidding	\$ 9,990.00	\$ 9,990.00	\$ -	\$ -	\$ -
3. Electrical Subconsultant	\$ 17,310.00	\$ 17,310.00	\$ -	\$ -	\$ -
Subtotal	\$ 99,890.00	\$ 99,890.00	\$ -	\$ -	\$ -
6. Project Inspection and Testing Fees					
1. Construction Admin./Observation.	\$ 53,844.00	\$ 53,844.00	\$ -	\$ -	\$ -
2. Electrical Subconsultant	\$ 27,668.00	\$ 27,668.00	\$ -	\$ -	\$ -
3. QA Materials Testing	\$ 7,314.45	\$ 7,314.45	\$ -	\$ -	\$ -
4. Project/Grant Closeout	\$ 14,760.00	\$ 14,760.00	\$ -	\$ -	\$ -
Subtotal	\$ 103,586.45	\$ 103,586.45	\$ -	\$ -	\$ -
11. Construction and Project Improvement Costs					
1. Reconstruct Taxiway A Lighting	\$ 584,026.35	\$ 427,103.00	\$ -	\$ 156,923.35	\$ -
2. enter description	\$ -	\$ -	\$ -	\$ -	\$ -
3. enter description	\$ -	\$ -	\$ -	\$ -	\$ -
4. enter description	\$ -	\$ -	\$ -	\$ -	\$ -
Subtotal	\$ 584,026.35	\$ 427,103.00	\$ -	\$ 156,923.35	\$ -
Percent Ineligible Construction Costs		0.00%		0.00%	
14. Subtotal	\$ 788,502.80	\$ 631,579.45	\$ -	\$ 156,923.35	\$ -

Funding Summary

	Total	Eligible	Ineligible	Eligible	Ineligible
AIP FEDERAL SHARE <u>95%</u>	\$ 749,077.66	\$ 600,000.48		\$ 149,077.18	
FINAL FEDERAL SHARE (Round down to Nearest Whole Dollar)	\$ 749,077.00	\$ 600,000.00		\$ 149,077.00	
REQUIRED GRANTEE SHARE <u>5%</u>	\$ 39,425.80	\$ 31,579.45		\$ 7,846.35	
	\$ -	\$ -		\$ -	
BIL-AIG FEDERAL SHARE <u>95%</u>	\$ -				
NPE FEDERAL SHARE <u>95%</u>	\$ 749,077.00	\$ 600,000.00		\$ 149,077.00	
DISCRETIONARY FEDERAL SHARE <u>95%</u>	\$ -	\$ -		\$ -	
LOCAL SHARE <u>5%</u> (FEDERAL)	\$ 39,425.80	\$ 31,579.45		\$ 7,846.35	
AIP STATE SHARE <u>XX%</u>	\$ -	\$ -		\$ -	
LOCAL SHARE <u>XXX%</u> (STATE)	\$ -	\$ -		\$ -	
	\$ 788,502.80	\$ 631,579.45	\$ -	\$ 156,923.35	\$ -



McCLURE
Kobo Utility Construction
Corporation
Sandwich, MA

BID TABULATION
McCLURE CLIVE, IOWA
DATE: MARCH 11, 2026 TIME: 1:30 P.M.
For the construction of an improvement project described as:
Keokuk Regional Airport
Reconstruct Taxiway A & D Lighting
FAA IJA NO. 03-19-0050-028-2026
FAA AIP NO. 03-19-0050-029-2026
AT THE UNIT PRICES AND EXTENSIONS LISTED BELOW.

ITEM NO.	ITEM CODE	ITEM DESCRIPTION	QUANTITY	UNITS	ENGINEER'S ESTIMATE		Votmer, Inc. Decorah, IA		Mohrfield Electric Inc. Fort Madison, IA		Kobo Utility Construction Sandwich, MA	
					UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION	UNIT PRICE	EXTENSION
1	C-102-1	STORMWATER POLLUTION PREVENTION PLAN (SWPPP) PREPARATION AND MANAGEMENT	1.0	LS	\$ 5,500.00	\$ 5,500.00	\$ 1,200.00	\$ 1,200.00	\$ 3,500.00	\$ 3,500.00	\$ 12,500.00	\$ 12,500.00
2	C-105-1	MOBILIZATION	1.0	LS	\$ 60,000.00	\$ 60,000.00	\$ 49,458.00	\$ 49,458.00	\$ 25,000.00	\$ 25,000.00	\$ 72,500.00	\$ 72,500.00
3	C-105-2	TRAFFIC CONTROL	1.0	LS	\$ 15,000.00	\$ 15,000.00	\$ 9,600.00	\$ 9,600.00	\$ 17,900.00	\$ 17,900.00	\$ 25,600.00	\$ 25,600.00
4	C-105-3	CONSTRUCTION STAKING	1.0	LS	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 5,000.00	\$ 5,000.00	\$ 11,500.00	\$ 11,500.00
5	T-901-1	SEEDING AND FERTILIZING	3.0	AC	\$ 2,000.00	\$ 6,000.00	\$ 2,150.00	\$ 6,450.00	\$ 1,800.00	\$ 5,400.00	\$ 2,500.00	\$ 7,500.00
6	T-908-1	MULCHING	3.0	AC	\$ 2,000.00	\$ 6,000.00	\$ 2,150.00	\$ 6,450.00	\$ 1,800.00	\$ 5,400.00	\$ 2,500.00	\$ 7,500.00
7	L-108-1	NO. 8 AWG. 5 KV L-824 TYPE C CABLE, INSTALLED IN TRENCH, DUCT BANK OR CONDUIT	20,177.0	LF	\$ 2.00	\$ 40,354.00	\$ 1.30	\$ 26,230.10	\$ 1.89	\$ 38,134.58	\$ 3.00	\$ 60,531.00
8	L-108-2	NO. 6 AWG. SOLID BARE COPPER COUNTERPOISE WIRE, INSTALLED IN TRENCH WITH GROUND RODS, INCLUDING CONNECTIONS/TERMINATIONS	15,440.0	LF	\$ 2.00	\$ 30,880.00	\$ 1.50	\$ 23,160.00	\$ 1.95	\$ 30,108.00	\$ 3.20	\$ 49,408.00
9	L-108-3	SYSTEM TESTING	1.0	LS	\$ 2,000.00	\$ 2,000.00	\$ 1,200.00	\$ 1,200.00	\$ 1,500.00	\$ 1,500.00	\$ 7,600.00	\$ 7,600.00
10	L-109-1	CONSTANT CURRENT REGULATOR, L-828, 19KW, FERRORESONANT, CLASS 1, 3-STEP DRY TYPE, STYLE I	1.0	EA	\$ 25,000.00	\$ 25,000.00	\$ 19,450.00	\$ 19,450.00	\$ 23,500.00	\$ 23,500.00	\$ 28,000.00	\$ 28,000.00
11	L-109-3	REMOVE AND SALVAGE CONSTANT CURRENT REGULATOR	1.0	LS	\$ 2,500.00	\$ 2,500.00	\$ 1,000.00	\$ 1,000.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
12	L-110-1	(1) 2" SCHEDULE 40 PVC CONDUIT, IN TRENCH OR (1) 2" HDPE SDR-13.5 DUCT, PLOWED	15,517.0	LF	\$ 4.00	\$ 62,068.00	\$ 2.25	\$ 34,913.25	\$ 2.60	\$ 40,344.20	\$ 8.00	\$ 124,136.00
13	L-110-2	(1) 2" SCHEDULE 40 PCH/HDPE CONDUIT, DIRECTIONAL BORED	880.0	LF	\$ 25.00	\$ 21,250.00	\$ 33.58	\$ 29,549.00	\$ 18.00	\$ 15,800.00	\$ 65.00	\$ 57,550.00
14	L-115-1	ELECTRICAL JUNCTION BOX, L-867 BASE CAN, WITH GASKETED COVER, 16" DIA.	7.0	EA	\$ 1,000.00	\$ 7,000.00	\$ 775.00	\$ 5,425.00	\$ 1,075.00	\$ 7,525.00	\$ 1,950.00	\$ 13,650.00
15	L-125-1	MEDIUM INTENSITY L-881T (L) TAXIWAY EDGE LIGHT, LED, BASE MOUNTED	161.0	EA	\$ 1,500.00	\$ 241,500.00	\$ 1,292.00	\$ 208,012.00	\$ 1,375.00	\$ 221,375.00	\$ 233,450.00	\$ 375,000.00
16	L-125-2	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 2 MODULE, PER PLAN	5.0	EA	\$ 5,700.00	\$ 28,500.00	\$ 5,220.00	\$ 26,100.00	\$ 5,850.00	\$ 29,250.00	\$ 6,500.00	\$ 32,500.00
17	L-125-3	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 3 MODULE, PER PLAN	9.0	EA	\$ 6,900.00	\$ 62,100.00	\$ 5,630.00	\$ 52,470.00	\$ 6,200.00	\$ 55,800.00	\$ 7,200.00	\$ 64,800.00
18	L-125-4	SPARE L-867T (L) MEDIUM INTENSITY TAXIWAY EDGE LIGHT, LED, FIXTURE ASSEMBLY WITH STEEL COVER AND ISOLATION TRANSFORMER	9.0	EA	\$ 550.00	\$ 4,950.00	\$ 435.00	\$ 3,915.00	\$ 400.00	\$ 3,600.00	\$ 447.00	\$ 4,023.00
19	L-125-5	LOCATION AND PROTECTION OF EXISTING AND NEW CABLES AND EQUIPMENT	1.0	LS	\$ 5,000.00	\$ 5,000.00	\$ 1,200.00	\$ 1,200.00	\$ 2,500.00	\$ 2,500.00	\$ 7,500.00	\$ 7,500.00
20	L-125-6	REMOVE MEDIUM INTENSITY TAXIWAY EDGE LIGHT AND L-867 BASE CAN, BASE MOUNTED	154.0	EA	\$ 300.00	\$ 46,200.00	\$ 225.00	\$ 34,650.00	\$ 260.00	\$ 40,040.00	\$ 175.00	\$ 26,950.00
21	L-125-7	REMOVE GUIDANCE SIGN AND CONCRETE BASE	18.0	EA	\$ 1,000.00	\$ 18,000.00	\$ 800.00	\$ 14,400.00	\$ 500.00	\$ 9,000.00	\$ 1,350.00	\$ 24,300.00
22	L-125-8	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 1 MODULE, PER PLAN	5.0	EA	\$ 5,700.00	\$ 28,500.00	\$ 4,440.00	\$ 22,200.00	\$ 5,100.00	\$ 25,500.00	\$ 4,600.00	\$ 23,000.00
TOTAL BASE BID:						\$ 726,302.00		\$ 584,026.35		\$ 607,356.73		\$ 893,698.00

I hereby certify that the Bid Tabulation was prepared by me or under my direct supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa



By: *Scott C. Smith*
Scott Smith, P.E.
My license renewal is December 31, 2028

Certification of Compliance with FAA Buy American Preference Construction Projects

As a matter of bid responsiveness, the bidder or offeror must complete, sign, date, and submit this certification statement with its proposal. The bidder or offeror must indicate how it intends to comply with 49 U.S.C. § 50101, BABA and other related Made in America Laws, U.S. statutes, guidance, and FAA policies, by selecting one of the following certification statements. These statements are mutually exclusive. Bidder must select one or the other (i.e., not both) by inserting a checkmark (✓) or the letter "X".

- Bidder or offeror hereby certifies that it will comply with 49 U.S.C. § 50101, BABA and other related U.S. statutes, guidance, and policies of the FAA by:
- a) Only installing iron, steel and manufactured products produced in the United States;
 - b) Only installing construction materials defined as: an article, material, or supply – other than an item of primarily iron or steel; a manufactured product; cement and cementitious materials; aggregates such as stone, sand, or gravel; or aggregate binding agents or additives that are or consist primarily of non-ferrous metals; plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables); glass (including optic glass); lumber or drywall that have been manufactured in the United States.
 - c) Installing manufactured products for which the Federal Aviation Administration (FAA) has issued a waiver as indicated by inclusion on the current FAA Nationwide Buy American Waivers Issued listing; or
 - d) Installing products listed as an Excepted Article, Material or Supply in Federal Acquisition Regulation Subpart 25.108.

By selecting this certification statement, the bidder or offeror agrees:

- a) To provide to the Airport Sponsor or the FAA evidence that documents the source and origin of the iron, steel, and/or manufactured product.
 - b) To faithfully comply with providing U.S. domestic products.
 - c) To refrain from seeking a waiver request after establishment of the contract, unless extenuating circumstances emerge that the FAA determines justified.
 - d) Certify that all construction materials used in the project are manufactured in the U.S.
- The bidder or offeror hereby certifies it cannot comply with the 100 percent Buy American Preferences of 49 U.S.C. § 50101(a) but may qualify for a Type 3 or Type 4 waiver under 49 U.S.C. § 50101(b). By selecting this certification statement, the apparent bidder or offeror with the apparent low bid agrees:
- a) To submit to the Airport Sponsor or FAA within 15 calendar days of being selected as the responsive bidder, a formal waiver request and required documentation that supports the type of waiver being requested.
 - b) That failure to submit the required documentation within the specified timeframe is cause for a non-responsive determination that may result in rejection of the proposal.
 - c) To faithfully comply with providing U.S. domestic products at or above the approved U.S. domestic content percentage as approved by the FAA.
 - d) To furnish U.S. domestic product for any waiver request that the FAA rejects.

- e) To refrain from seeking a waiver request after establishment of the contract, unless extenuating circumstances emerge that the FAA determines justified.

Required Documentation

Type 2 Waiver (Nonavailability) - The iron, steel, manufactured goods or construction materials or manufactured goods are not available in sufficient quantity or quality in the United States. The required documentation for the Nonavailability waiver is

- a) Completed Content Percentage Worksheet and Final Assembly Questionnaire
- b) Record of thorough market research, consideration where appropriate of qualifying alternate items, products, or materials including;
- c) A description of the market research activities and methods used to identify domestically manufactured items capable of satisfying the requirement, including the timing of the research and conclusions reached on the availability of sources.

Type 3 Waiver – The cost of components and subcomponents produced in the United States is more than 60 percent of the cost of all components and subcomponents of the “facility/project.” The required documentation for a Type 3 waiver is:


- a) Completed Content Percentage Worksheet and Final Assembly Questionnaire including;
- b) Listing of all manufactured products that are not comprised of 100 percent U.S. domestic content (excludes products listed on the FAA Nationwide Buy American Waivers Issued listing and products excluded by Federal Acquisition Regulation Subpart 25.108; products of unknown origin must be considered as non-domestic products in their entirety).
- c) Cost of non-domestic components and subcomponents, excluding labor costs associated with final assembly and installation at project location.
- d) Percentage of non-domestic component and subcomponent cost as compared to total “facility” component and subcomponent costs, excluding labor costs associated with final assembly and installation at project location.

Type 4 Waiver (Unreasonable Costs) - Applying this provision for iron, steel, manufactured goods or construction materials would increase the cost of the overall project by more than 25 percent. The required documentation for this waiver is:

- a) A completed Content Percentage Worksheet and Final Assembly Questionnaire from
- b) At minimum two comparable equal bids and/or offers;
- c) Receipt or record that demonstrates that supplier scouting called for in Executive Order 14005, indicates that no domestic source exists for the project and/or component;
- d) Completed waiver applications for each comparable bid and/or offer.

False Statements: Per 49 U.S.C. § 47126, this certification concerns a matter within the jurisdiction of the Federal Aviation Administration and the making of a false, fictitious, or fraudulent certification may render the maker subject to prosecution under Title 18, United States Code.

03/11/2026
Date
Voltmer, Inc.
Company Name


Signature
Gerad Voltmer, President
Title



U.S. Department
of Transportation

**Federal
Aviation
Administration**

FAA Form 5100-136, Buy American Project/Product Content Percentage Calculation – Worksheet

Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

Instructions for FAA Form 5100-136, Buy American Preference - Content Percentage Worksheet

General Instructions/Information

This form is intended for use by applicants (manufacturers, contractors, suppliers) for an FAA Buy American Preference waiver of the requirements of section 70914 of the Build America, Buy America (BABA) Act included in the Infrastructure Investment and Jobs Act (IIJA) (Pub. L. No. 117-58). This form and the Final Assembly Questionnaire (FAA form 137) must be submitted together for all waiver requests. Complete the below sections.

Applicant Information Section

Enter applicant and point-of-contact information.

Project/Product Information Section (The Final Project)

Enter summary information about the specific FAA eligible project for which this waiver is requested, including the calculated costs and percentage information from the project material structure worksheet.

FAA Buy American Preference Compliance Section (“Construction Materials”)

Enter summary cost and percentage information about the presence of non-domestic portions of iron, steel, or other singular “construction materials” that consist primarily of non-ferrous metals; plastic and polymer-based products (including polyvinylchloride, composite building materials, and polymers used in fiber optic cables); glass (including optic glass); lumber; or drywall which are not combined with any of other materials through a manufacturing process.

Use of Non-Domestic Construction Materials Justification Section

Enter a description of your good faith efforts made to locate and secure domestic materials that are not 100% domestically produced in the United States, including the use of the Supplier Scouting by the Manufacturing Extension Partnership (MEP) or market research. This information is required for any non-U.S. portions of structural steel and or iron.

Project Material Structure Worksheet (Manufactured Goods)

Enter onto the worksheet the final project and manufactured component/subcomponent items, prices and total costs, excluding labor and retail markup through level 2 only. Eligible materials below level two should be included with its associated component or subcomponent. Price multiplied by quantity equals costs.

For additional information on how to complete this form, contact the FAA regional or airport district office associated with the airport worksite, or for assistance for other waivers, contact FAA headquarters via the AIP Buy American Preference Requirements webpage.

Level. Enter material level 0, 1, or 2. Level 0 is the final product, Level 1 is a component, and Level 2 is a sub-component.

Part Number. Enter a reference number used to track the item.

Item Description. Enter a concise but clear description of the item.

Quantity. Enter the quantity of the item described in the product/project.

Unit of Measure. Enter the unit of measure used for the item. Examples: Each, Ton, or Sq. Ft.

Price/Unit of Measure. Enter the price for each unit of the item.

U.S. Origin Price/Unit of Measure. Enter the price for each unit of U.S. origin.

U.S. Origin Cost. Enter the total cost.

Non-U.S. Price/Unit of Measure. Enter the price for each unit not of U.S. origin.

Non-U.S. Cost. Enter the total cost of the item not of U.S. origin.

Country of Non-U.S. Materials. Enter the country or countries of origin for all non-U.S. materials. Enter "Not applicable" if only U.S. materials are used for the item.

Example A – Completed Material Structure Worksheet

On the next page is an illustration of a Project Material Structure Worksheet. In this illustration, the final project and each manufactured component/subcomponent costs, excluding labor and retail mark-up, are listed. The total cost of materials, excluding labor and retail mark-up is \$720,000 (\$565,000 of U.S. costs and \$155,000 Non-U.S. costs). Items [materials] combined through a manufacturing process may be indicated as a manufactured component/subcomponent.

Unit of measure prices are multiplied by the quantity to identify costs. The sum of each component/subcomponents is equal to the amounts in the final project. Eligible materials below level 2 may be included within a manufactured good in levels 1 or 2. Ineligible or excluded materials should be omitted.

The country of origin of all non-U.S. material are listed by each component and the final product. Other variations of the project components/subcomponents are possible as each manufacturer may produce or apply components/subcomponents differently.

Level (0, 1, 2)	Part Number	Item Description	Quantity	Unit of Measure	Price/Unit of Measure	U.S. Origin Price/Unit of Measure	U.S. Origin Cost	Non-U.S. Price/Unit of Measure	Non-U.S. Cost	Country of Non U.S. Materials
0	Ref #	Final Project	1	Each	\$720,000	\$425,000	\$565,000	\$72,500	\$155,000	Country A, Country B, Country C
1	Ref #	Manufactured Component	4	Ton	\$320,000	\$70,000	\$210,000	\$27,500	\$110,000	Non-U.S. Country A
1	Ref #	Manufactured Component	1	Each	\$100,000	\$100,000	\$100,000	\$0	\$0	Not Applicable
1	Ref #	Manufactured Component	1	Each	\$25,000	\$25,000	\$25,000	\$0	\$0	Not Applicable
1	Ref #	Manufactured Component	1	Sq. Ft.	\$100,000	\$60,000	\$60,000	\$40,000	\$40,000	Non-U.S. Country B
2	Ref #	Manufactured Subcomponent	1	Each	\$25,000	\$20,000	\$20,000	\$5,000	\$5,000	Non-U.S. Country C
1	Ref #	Manufactured Component	1	Each	\$50,000	\$50,000	\$50,000	\$0	\$0	Not Applicable
1	Ref #	Structural Steel Material	1	Tons	\$100,000	\$100,000	\$100,000	\$0	\$0	Not Applicable



Buy American Project/Product Content Percentage Calculation – Worksheet

Applicant Information

Date of Application: N/A

Applicant Name:

Applicant Type (choose one):

Prime Contractor Manufacturer Supplier

Point of Contact (First and Last Name):

Applicant Business Address:

Email address:

Telephone: Extension:

Project/Product Information

FAA Eligible Project:

Airport Sponsor:

Airport LOCID:

FAA Award Number:

FAA Item Number (FAA Advisory Circular reference, if applicable):

Total Material Cost:

Total **U.S.** Material Content Cost: Percentage: %

Total **Non-U.S.** Material Content Cost: Percentage: %

FAA Buy American Preference (including Buy American Build American) Compliance

Does this project include any iron, steel or any of the following construction materials, not 100% produced in the United States?

Yes No

If "Yes," indicate the cost and percentage of the project below.

Steel (e.g., structural steel, rebar)	Cost:	Percentage:	%
Iron	Cost:	Percentage:	%
Non-ferrous metals	Cost:	Percentage:	%
Plastic and polymer-based products	Cost:	Percentage:	%
Glass (including optic glass)	Cost:	Percentage:	%
Lumber	Cost:	Percentage:	%
Drywall	Cost:	Percentage:	%

Use of Non-Domestic Construction Materials Justification

Provide a description of your efforts to locate and secure a domestic source for those "construction materials" or final manufactured goods that are not 100% produced in the U.S., including use of the Manufacturing Extension Partnership (MEP) and market research.

Certification

The undersigned certifies that this information is true and accurate to the best of their knowledge. A false certification represents a violation of 18 U.S.C § 1001 and 49 U.S.C § 47126. Signatory has the burden of proof to establish compliance.

Signature: _____ Date: _____

Name: _____

Title: _____

Submit by Email

FOR FAA USE ONLY

(Mark the appropriate Waiver Type & Scope)

Applicable FAA Waiver Type

- Type I Public Interest (HQ Only)
- Type II Nonavailability (HQ Only)
- Type III More than 60% and Final Assembly within the U.S.
- Type IV Unreasonable Cost (Requires MEP/requires HQ coordination)
- BABA Iron, Steel, or Construction Material (requires justification) (Apply BABA Flag)

Applicable FAA Waiver Scope

- Project Specific
- Nationwide – (General Applicability) (For HQ Only)

Justifications

- Manufacturing Extension Partnership (MEP) Coordinated

FAA Official's Signature:

End of FAA-Use Only Section



U.S. Department
of Transportation
**Federal Aviation
Administration**

FAA Form 5100-137, Buy American Preferences – Final Assembly Questionnaire

Paperwork Reduction Act Burden Statement

A federal agency may not conduct or sponsor, and a person is not required to respond to, nor shall a person be subject to a penalty for failure to comply with a collection of information subject to the requirements of the Paperwork Reduction Act unless that collection of information displays a currently valid OMB Control Number. The OMB Control Number for this information collection is 2120-0569. Public reporting for this collection of information is estimated to be approximately 8 hours per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, completing and reviewing the collection of information. All responses to this collection of information are required under 49 U.S.C. Section 47105 to retain a benefit and to meet the reporting requirements of 2 CFR 200. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden to: Information Collection Clearance Officer, Federal Aviation Administration, 10101 Hillwood Parkway, Fort Worth, TX 76177-1524.

**-- CONFIDENTIAL --
NOT SUBJECT TO DISCLOSURE UNDER EXEMPTION # 4
OF THE FREEDOM OF INFORMATION ACT**

Buy American Preferences – Final Assembly Questionnaire

To assist the Federal Aviation Administration (FAA) in making the determination of whether final assembly of the product occurs in the United States, please complete and submit this questionnaire when requesting a Buy American Waiver under 49 USC § 50101(b)(3)(A).

Company Name: N/A Date:
FAA Eligible Item: FAA Item Number (if applicable):
Address of Final Assembly Location:

1. Provide a description of the assembly process occurring at the specified final location in the United States.
 - a. Describe the final assembly process and its various operations.

 - b. How long does the final assembly process take to complete?

2. Provide a description of the resources used to conduct the assembly of the product at the specified location in the United States.
 - a. How many employees are involved in the final assembly process and what is the general skill level of those employees?

 - b. What type of equipment is used during the final assembly process?

 - c. What is a rough estimate of the associated cost to conduct final assembly of the product at the specified location in the United States?

The undersigned certifies that this information is true and accurate to the best of their knowledge. A false certification represents a violation of 18 U.S.C § 1001 and 49 U.S.C § 47126. Signatory has the burden of proof to establish compliance.

Signature: _____

Name:

[Submit by Email](#)

DBE COMMITMENT

The requirements of 49CFR Part 26, Regulations of the U.S. Department of Transportation, apply to this contract. It is the policy of the **City of Keokuk, Iowa** to practice nondiscrimination based on race, color, sex or national origin in the award or performance of this contract. All firms qualifying under this solicitation are encouraged to submit bids/proposals. Award of this contract will be conditioned upon satisfying the requirements of this section. These requirements apply to all bidders/offerors, including those who qualify as a DBE. A DBE contract goal of **zero-point zero-zero (0.00%)** percent has been established for this contract. The bidder/offeror shall make good faith efforts, as defined in Appendix A. 49 CFR Part 26, to subcontract **0.00%** of the dollar value of the prime contract to disadvantaged business enterprises (DBE), as defined in 49 CFR Part 26.

The apparent successful competitor will be required to submit the following information:

1. The names and addresses of DBE firms that will participate in the contract;
2. A description of the work that each DBE firm will perform;
3. The dollar amount of the participation of each DBE firm participating;
4. Written documentation of the bidder/offeror's commitment to use a DBE subcontractor whose participation it submits to meet the contract goal;
5. Written confirmation from the DBE that it is participating in the contract as provided in the commitment made under (4);
6. If the contract goal is not met, evidence of good faith efforts, as described in Appendix A to 49 CFR Part 26;
7. The bidder/offeror shall submit all required DBE information with its bid/proposal as a condition of responsiveness.

DBE Contract Clauses

Contract Assurance (§26.13) – The contractor or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The contractor shall carry out applicable requirements of 49 CFR Part 26 in the award and administration of DOT assisted contracts. Failure by the contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate.

Prompt Payment (§26.29) – The prime contractor agrees to pay each subcontractor under this prime contract for satisfactory performance of its contract no later than **30 days** from the receipt of each payment the prime contractor receives from the **City of Keokuk**. The prime contractor agrees further to return retainage payments to each subcontractor within **30 days** after the subcontractor's work is satisfactorily completed. Any delay or postponement of payment from the above referenced time frame may occur only for good cause following written approval of the **City of Keokuk**. This clause applies to both DBE and non-DBE subcontractors.

UTILIZATION STATEMENT

Disadvantage Business Enterprise

The undersigned bidder/offeror has satisfied the requirements of the bid specification in the following manner. *(Please mark the appropriate box)*

- The bidder/offeror is committed to a minimum of 0.0 % DBE utilization on this contract.
- The bidder/offeror, while unable to meet the DBE goal of _____%, hereby commits to a minimum of _____% DBE utilization on this contract and also submits documentation, as an attachment demonstrating good faith efforts (GFE).

The undersigned hereby further assures that the information included herein is true and correct, and that the DBE firm(s) listed herein have agreed to perform a commercially useful function in the work items noted for each firm. The undersigned further understands that no changes to this statement may be made without prior approval from the Civil Right Staff of the Federal Aviation Administration.

Voltmer, Inc.

Bidder's/Offeror's Firm Name



Signature Gerad Voltmer, President

03/11/2026

Date

DBE UTILIZATION SUMMARY

	<u>Contract Amount</u>	<u>DBE Amount</u>	<u>Contract Percentage</u>
DBE Prime Contractor	\$ _____ x 1.00 =	\$ _____	_____ %
DBE Subcontractor	\$ _____ x 1.00 =	\$ _____	_____ %
DBE Supplier	\$ _____ x 0.60 =	\$ _____	_____ %
DBE Manufacturer	\$ _____ x 1.00 =	\$ _____	_____ %
Total Amount DBE		\$ 0.00	0.0 %
DBE Goal		\$ 0.00	0.0 %

* If the total proposed DBE participation is less than the established DBE goal, Bidder must provide written documentation of the good faith efforts as required by 49 CFR Part 26.

LETTER OF INTENT

*Disadvantage Business Enterprise
(This page shall be submitted for each DBE firm)*

Bidder/Offer Name: Voltmer, Inc.
 Address: PO Box 200
 City: Decorah State: IA Zip: 52101

DBE Firm: DBE Firm: N/A - No DBE Goal
 Address: _____
 City: _____ State: _____ Zip: _____

DBE Contact Person: Name: _____ Phone: () _____

DBE Certifying Agency: _____ Expiration Date: _____

Each DBE Firm shall submit evidence (such as a photocopy) of their certification status.

Classification: Prime Contractor Subcontractor Joint Venture
 Manufacturer Supplier

Work item(s) to be performed by DBE	Description of Work Item	Quantity	Total

The bidder/offeror is committed to utilizing the above-named DBE firm for the work described above. The estimated participation is as follows:

DBE contract amount: \$ _____ Percent of total contract: _____%

AFFIRMATION:

The above-named DBE firm affirms that it will perform the portion of the contract for the estimated dollar value as stated above.

By: _____
 (Signature) (Title)

In the event the bidder/offeror does not receive award of the prime contract, any and all representations in this Letter of Intent and Affirmation shall be null and void.



Bid Order Number: Keokuk Municipal Airport-Taxiway A&D

Letting Date: 03/11/2026

County: Lee

Proposal Identification Number: 3-19-0050-028/029 -2026

Contractor: Voltmer, Inc.

DISADVANTAGED BUSINESS ENTERPRISE (DBE) INFORMATION STATEMENT OF DBE COMMITMENTS

(To be completed in ink by ALL bidders as per the current DBE specification.)
 The submittal of this form with the signed proposal constitutes your DBE commitment.
 The following work will be subcontracted to certified DBE firms.

1. DBE Firm* Date Contacted Person Contacted	2. N/A - NO DBE GOAL Work or Items to be Sub-contracted	3. Submit Quote Yes/No	4. Use Quote Yes/No	5. Amount to DBE (Dollars)	6. DBE Supplier Yes/No	7. DBE Commitment (Dollars)
Firm Date Contact		<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes	\$	<input type="checkbox"/> No <input type="checkbox"/> Yes	\$
Firm Date Contact		<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes	\$	<input type="checkbox"/> No <input type="checkbox"/> Yes	\$
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Firm Date Contact		<input type="checkbox"/> No <input type="checkbox"/> Yes	<input type="checkbox"/> No <input type="checkbox"/> Yes	\$	<input type="checkbox"/> No <input type="checkbox"/> Yes	\$

*For each DBE firm, columns 1 (name of firm only), 4 and 5 must be completed to constitute a commitment to a DBE goal. The total DBE participation dollar commitment will be based on 100 percent of the dollars in column 5, or 60 percent of the dollars in column 5 if column 6 is checked.

Distribution: One copy to be submitted with bid. One copy to the contractor.



COUNCIL ACTION FORM

Date: March 19, 2026

Presented By: Brian Carroll, PWD

Subject: Task Order 2 Taxiway A & D Lighting Project Agenda Item: 8

Description:

On October 16, 2025, the City of Keokuk tasked McClure Engineering Company with performing design and bidding services for the Reconstruct Taxiway A & D Lighting Project at the Keokuk Municipal Airport (EOK) in Lee County, Iowa. The project has now been designed and bid. Professional construction administration and grant closeout services are required to complete the project and satisfy the requirements of FAA IIJA Grant No. 03-19-0050-028-2026 and FAA AIP Grant No. 03-19-0050-029-2026. McClure Engineering Company has submitted an Engineering Construction Services Agreement for these services.

Cost Plus Fixed Fee – Construction Administration Services: \$81,512

Grant Closeout Services: \$14,760

Total Agreement Amount: \$96,272

The local match for construction administration services is \$4,814 (5%), contingent upon the release of federal Airport Improvement Program (AIP) funding covering 95% of eligible project costs.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: 305-750-6490 Title: PROFESSIONAL SERVICES/AIRPORT

Amount Budgeted: \$864,000

Actual Cost: \$96,272.00

Under/Over: _____

Funding Sources:

Departments:

Airport _____

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

A RESOLUTION APPROVING TASK ORDER #2 FOR ADMINISTRATION & CLOSEOUT OF TAXIWAY A & D LIGHTING PROJECT AT THE KEOKUK MUNICIPAL AIRPORT

WHEREAS on October 16, 2025, the City of Keokuk tasked McClure Engineering Company with performing design and bidding services for the Reconstruct Taxiway A & D Lighting Project at the Keokuk Municipal Airport; and

WHEREAS the project has now been designed and bid; and

WHEREAS professional construction administration and grant closeout services are required to complete the project and satisfy requirements of FAA IJJA Grant No. 03-19-0050-028-2026 and FAA AIP Grant No. 03-19-0050-029-2026; and

WHEREAS McClure has submitted an Engineering Construction Services Agreement for these services for a total amount of \$96,272, with the City's match of 5% being \$4,814, contingent upon release of federal Airport Improvement Program (AIP) funding covering 95% of eligible project costs.

NOW THEREFORE BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEOKUK, IOWA, that Task Order #2 for administration and closeout costs be awarded to McClure Engineering Company.

Passed this 19th day of March 2026

Mayor – Mark Smidt

Attest – Celeste El Anfaoui

Project No.: 2024002617-002
 Project Name: Reconstruct Taxiway A & D Lighting: Construction Administration & Observation Services
 Keokuk Municipal Airport
 Project Manager: Scott Smith, P.E.

**TASK ORDER NO. 2
 AGREEMENT FOR ENGINEERING SERVICES
 KEOKUK MUNICIPAL AIRPORT, KEOKUK IOWA
 RECONSTRUCT TAXIWAY A & D LIGHTING**

This **TASK ORDER NO. 2**, made on the day of 2026, under the terms and conditions established in the **MASTER AGREEMENT**, dated the 6th day of February, 2025, by and between **McClure Engineering Company, of Clive**, Iowa (herein referred to as "**CONSULTANT**") and the **City of Keokuk, Iowa** (hereinafter referred to as "**Client**"). Services shall be performed per the fees, terms and conditions outlined in this Task Order. The **Consultant** shall provide construction administration and observation services at the request of the **Client** which consists of the items listed below, located at the **Keokuk Municipal Airport in Keokuk, Iowa**.

PROJECT DESCRIPTION:

**CONSTRUCTION MANAGEMENT, ADMIN, AND OBSERVATION SERVICES
 RECONSTRUCT TAXIWAY A & D LIGHTING
 FAA IJJA 3-19-0050-028-2026
 FAA AIP 3-19-0050-029-2026
 KEOKUK MUNICIPAL AIRPORT, KEOKUK, IOWA**

1. The **Client** shall provide information, which shall set forth the **Client's** objectives, schedule, constraints, budget with reasonable contingencies and other applicable criteria. (See Exhibit 'E' for **Client's** responsibilities).
2. The **Consultant** shall provide the following services, including:

Part I. Construction Administration/Observation Services

Item	Included	Not Included
300.05 Airport Improvement Program (AIP) Grant Administration		
1. Prepare AIP Grant Application		X
2. Prepare AIP Sponsor Certifications		X
3. Prepare AIP Invoice Summary & assist Client with monthly reimbursement requests	X	
4. Prepare AIP Sponsor Quarterly Performance Reports	X	
5. Prepare AIP Financial Reports (SF-271 and SF-425 forms)	X	
6. Update 3-year DBE Program (FY22-FY24)		X
504.05 Construction Permits		
1. Erosion Control Plan/Permit		
• Apply for NPDES Permit from DNR (Client will be operator listed on permit).		X
• Prepare Storm Water Pollution Prevention Plan (SWPPP)		X
2. Iowa DOT Right-of-Way Permit		X
3. City Permits		X
4. County Permits		X
5. Other Permits, including Army Corps of Engineers Section 404 Permit		X
6. File and submit FAA OE/AAA Case Study		
• FAA Obstruction Evaluation/Airport Airspace Analysis (OE/AAA)		X
600.05 Construction Administration		
1. Prepare and Distribute Issued for Construction Plans and Specifications.		
a. Hard Copies (3 - Client, 3 - Engineer, 3 - Contractor : 6 - Half size, 3 - Full size)	X	
2. Distribute Construction Contracts, Review Insurance Certs, Bonds, Prepare NTP	X	
3. Schedule, Coordinate, and Conduct Pre-Construction Conference. Prepare agenda/minutes	X	
4. Provide general admin/engineering support to address construction issues (assume 8 weeks)	X	
5. Prepare Construction Observation Program per FAA Guidelines		X
6. Visit site at appropriate stages of construction to observe the Contractor's work.	X	
7. Issue interpretations, clarifications, and Requests for Information (RFIs) (assume 3 RFIs).	X	
8. Review and approve Shop Drawings and maintain log.	X	
a. Contractor Safety Plan Compliance Document	X	
b. Control Program	X	
c. Review FAA P-Specifications		
• P-101 Pavement Marking Removal	X	
• P-610 Structural Portland Cement Concrete	X	
d. Review FAA F-Specifications		X
e. Review FAA D-Specifications		X
f. Review FAA T-Specifications		
• T-901 Seeding and Mulching	X	
• T-908 Mulching	X	
g. Review FAA L-Specifications		
• L-108 Underground Power Cable for Airports	X	
• L-109 Airport Transformer Vault and Vault Equipment	X	
• L-108 Airport Underground Electrical Duct Banks and Conduits	X	
• L-115 Electrical Manholes and Junction Structures	X	
• L-125 Installation of Airport Lighting Systems	X	

Item	Included	Not Included
9. Confirm material compliance with Buy American contract provisions	X	
10. Monitor Contractor's compliance with DBE and EEO requirements	X	
11. Review and process monthly Contractor's application for payment (assume 3 pay applications)	X	
12. Review certified payrolls for prevailing wage rates	X	
13. Conduct wage rate interviews per FAA AIP Sponsor Guide Section 1060 on GSA Form 1445	X	
14. Submit Construction Progress and Inspection Report (FAA Form 5370-1) on a weekly basis (assume 2 months)	X	
15. Develop and distribute Change Orders/Supplemental Agreements.	X	
16. Attend Bi-Weekly Construction Progress Meetings. (assume 4)	X	
603.05 Quality Assurance (QA) Material Testing Coordination		
1. Prepare Quality Assurance Testing Scope of Work. Submit to QA testing firm/laboratory.	X	
2. Review Quality Assurance Testing Scope/Fee Proposal and coordinate contract with Client	X	
3. Coordinate Quality Assurance Field Testing with Independent Testing Firm (assume 2 months)	X	
4. Provide Quality Assurance Testing in accordance with FAA standards		X
5. Review material testing reports against specs. Coordinate deficiencies with QA Testing Firm		
a. P-610 Structural Portland Cement Concrete	X	
6. Perform Percent Within Limits (PWL) calculations for each paving lot.		
a. P-501: PCC Pavement		X
650.05 Resident Project Representative		
1. Provide one (1) Resident Project Representative to be on-site on a semi full-time basis as follows		
a. Phase 1: Provide up to 16 hours of observation per week for two (2) weeks (32 hours)	X	
b. Phase 2A: Provide up to 16 hours of observation per week for two (2) weeks (32 hours)	X	
c. Phase 2B: Provide up to 16 hours of observation per week for three (3) weeks (48 hours)	X	
760.07 Construction Staking		
1. Establish field construction control for Contractor use (Horizontal and Vertical Control)	X	
2. Set control points	X	
3. Perform Construction Layout and Staking		X
850.05 Project Management and Coordination		
1. Continual Communication/Coordination with Client, Airport, and FAA (phone, email, letters)	X	
2. Provide updates on project schedule	X	
3. Provide monthly progress reports to Client	X	
4. Maintain documentation of pertinent correspondence (email, letters, telephone logs)	X	
5. Prepare independent fee analysis package		X
6. Perform business and contract administration (assume 6 months)	X	
7. Conduct internal design review meetings (3-people prior to 30% and 90% submittals)		X
8. Coordination between sub-consultants	X	
9. Other Meetings	X	
• Special meetings with Council/Staff		X
• Public Informational Meetings		X
• Regulatory Agencies		X
960.05 Subconsultants		
1. Electrical Construction Administration (performed by Jacobs Engineering)		
a. Seal Issued for Construction (IFC) Plans and Specification by licensed engineer.	X	
b. Attend Pre-Construction Meeting via teleconference	X	
c. Perform site visits during construction and submit field reports	X	
i. One (1) site visit during construction and submit field reports	X	
d. Perform Shop Drawing Reviews on all electrical submittals.	X	
e. Respond to Contractor Request for Information (RFI)s regarding electrical issues. Assume three (3) RFIs will be required regarding e	X	
f. Provide consultation and electrical technical assistance to the Engineer/Client.	X	
g. Participate in monthly progress meetings. Assume two (2) progress meeting	X	
i. One (1) at Client's Location, One (1) via teleconference	X	
h. Attend final inspection and issue field report with punchlist items.	X	
i. Perform follow-up coordination to confirm punchlist items are completed.	X	
j. Redline Engineer's generated record drawings from Contractor markups.	X	

Part II. Project Closeout Services

Item	Included	Not Included
800.05 Project Closeout		
1. Conduct Final Inspection. Prepare agenda and distribute minutes.	X	
2. Monitor completion of punchlist items. Prepare and maintain log of punchlist	X	
3. Conduct Final Site Visit to confirm punchlist items	X	
4. Draft Statement of Completion/Acceptance Form.	X	
5. Prepare and Distribute Record Drawings		
a. Hard Copies (1-Full-Size Client, 4-Half-size Copies: 2-Client, 2-Engineer, PDF-FAA)	X	
b. Electronic Copies (1 CD -Client)	X	
6. Update and Distribute Airport Layout Drawings		
a. Hard Copies (Full-Size: 1-Client, 4-FAA, 4-Half-size Copies to Client, 2-Engineer)		X
b. Electronic Copies (1 CD -Client)		X
7. Update and Distribute Airport Part 139 Sign and Marking Plan		
a. Hard Copies (1-Full-Size Copy to Client, 1-Engineer), Electronic Copies		X
8. Update and Distribute Airport Chart/Diagram		X
9. Prepare Construction Final Report (1-FAA, 1-Client, 1-Engineer)	X	
10. Prepare Final Change Order and Supplemental Agreement	X	
11. Prepare Final Project Cost Summary Form	X	

3. Payment to the **Consultant** shall be made on the following basis:

Section 3.1: Basis of Compensation

Part I: Construction Administration/Observation Services

3.1.1 For performing the Services identified within Part I, the **Client** shall pay the **Consultant** an amount of payroll plus an overhead of 201.41% for all office principals and employees engaged directly in the Services, plus a fixed fee, plus Reimbursable Expenses as further defined below and subconsultants (if any). The total compensation for Part I is based on the following estimate of costs:

Direct Payroll	\$14,242.00
Overhead (201.41%)	\$28,685.00
Fixed Fee	\$6,440.00
Reimbursable Expenses	\$4,477.00
Subconsultant Fees	\$27,668.00
<u>Total Not to Exceed Amount</u>	<u>\$81,512.00</u>

Part II: Project Closeout Services

3.1.2 For performing the Services identified within Part II, the **Client** shall pay the **Consultant** a lump sum amount in accordance with the following:

800.	<u>Project Closeout</u>	<u>Lump Sum</u>	<u>\$ 14,760.00</u>
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3.1.3 Adjustment of the upper limit may be made should the **Consultant** establish and the **Client** agree that there has been, or is to be, a material change in the:

- (a) scope, complexity or character of the Services or the Project;
- (b) conditions under which the Services are required to be performed; or
- (c) duration of the Services, if a change in the Schedule warrants such adjustment.

3.1.4 **Consultant** reserves the right to alter the compensation distribution between individual phases, tasks, or work assignments to be consistent with the Services provided. Any adjustment(s) made pursuant to this provision shall be limited so not to exceed the total sum of all Not to Exceed or Cost Plus Fixed Fee phases listed herein

Section 3.2: Additional Services

3.2.1 Any services rendered by the **Consultant** beyond those described in Part I shall be compensated on the following basis: In the event additional project construction observation services are required beyond the outlined scope in Section 2, the **Client** shall compensate the **Consultant** on a time and materials basis, including an overhead rate of **201.41%** for all office principals and employees engaged directly in the services, plus 15% fixed fee based on loaded labor costs, plus expenses for all costs associated with providing construction services beyond the respective contract length.

3.2.2 The Engineer's estimate of the amount that will become payable for Additional Services is only an estimate. If it becomes apparent that this estimated compensation amount will be exceeded, the **Consultant** and **Client** shall mutually negotiate in writing to additional compensation exceeding said estimated amount.

Section 3.3: Other Payment Provisions

3.3.1 Progress Payments: Payment to the **Consultant** shall be made on a monthly basis, within 30 days of invoice for work completed to date. Amounts unpaid 30 days after invoice date shall bear interest from the date payment is due at a rate of 1.5% per month compounded and shall include costs for attorney fees and other collection fees related to collecting fees for service. The amounts due for Additional Services will also be invoiced monthly.

3.3.2 Reimbursable Expense Definition: Reimbursable expenses include, but are not limited to, transportation, subsistence, reproduction of reports, drawings, specifications, and other Project documents, courier services, materials, supplies, equipment rental and other costs specific to the Project.

4. The **Consultant** shall perform the Services and deliver the related Documents (if any) according to the schedule outlined in as follows:
 - a. Issued for Construction Documents shall be available ten (10) calendar days after FAA approval of award of Construction Contract by **Client**.
 - b. On-site construction services shall begin upon issuance of Notice-to-Proceed for Contractor to begin the project.
 - c. Project closeout shall be completed within 90 calendar days after final project acceptance.
5. This Agreement represents the entire and integrated Agreement between the **CLIENT** and the **Consultant**.

		Included	Not Included
Exhibit 'A'	Consultant Terms and Conditions Standard Agreement		X
Exhibit 'B'	Hourly Rate Schedule		X
Exhibit 'C'	Project Exhibit	X	
Exhibit 'D'	Subconsultant(s) Contract		X
Exhibit 'E'	Client's Responsibilities	X	
Exhibit 'F'	Duties and Responsibilities of Resident Project Representative (RPR)	X	
Exhibit 'G'	Opinion of Probable Construction Cost	X	
Exhibit 'H'	Federal Provisions	X	
Exhibit 'I'	Estimated Costs for Consultant Services	X	

SPECIAL INSTRUCTIONS:

**CLIENT: City of Keokuk
Keokuk, Iowa**

**CONSULTANT: McClure
Coralville, Iowa**

By: _____

By:  _____

Name: _____

Name: Scott Smith, P.E.

Title: _____

Title: Project Manager

Date: _____

Date: 3/12/2026

EXHIBIT C

McCLURE ENGINEERING COMPANY
PROJECT EXHIBIT
RECONSTRUCT TAXIWAY A & D LIGHTING





EXHIBIT E

McCLURE ENGINEERING COMPANY CLIENT'S RESPONSIBILITIES



CLIENT shall do the following in a timely manner so as not to delay the services of the **CONSULTANT**:

1. Designate in writing a person to act, as **CLIENT'S** representative with respect to the services to be rendered under this Agreement. Such person shall have complete authority to transmit instructions, receive information, interpret and define **CLIENT'S** policies and decisions with respect to **CONSULTANT'S** services for the Project.
2. Provide all criteria and full information as to **CLIENT'S** requirements for the Project, including design objectives and constraints, space, capacity and performance requirements, flexibility and expendability, and any budgetary limitations; and furnish copies of all design and construction standards, which **CLIENT** will require to be included in the drawings and specifications.
3. Assist **CONSULTANT** by placing at **CONSULTANT'S** disposal all available information pertinent to the Project including previous reports and any other data relative to design or construction of the Project.
4. Arrange for access to make all provisions for **CONSULTANT** to enter upon public and private property as required for **CONSULTANT** to perform services under this Agreement.
5. Examine all studies, reports, sketches, drawings, specifications, proposals and other documents presented by **CONSULTANT**, obtain advice of an attorney, insurance counselor and other consultants as **CLIENT** deems appropriate for such examination and render in writing decisions pertaining thereto within a reasonable time so as not to delay the services of **CONSULTANT**.
6. Furnish approvals and permits from all governmental authorities having jurisdiction over the Project and such approvals and consents from others as may be necessary for completion of the Project.
7. Attend the prebid conference, bid opening, preconstruction conferences, construction progress and other job related meetings and substantial completion inspection and final payment inspection.
8. Give prompt written notice to **CONSULTANT** whenever **CLIENT** observes or otherwise becomes aware of any development that affects the scope or timing of **CONSULTANT'S** services, or any defect or non-conformance in the work of any Contractor.
9. Arrange for financing and pay for services as agreed to in this Agreement.

MCCLURE ENGINEERING COMPANY

A LISTING OF THE DUTIES, RESPONSIBILITIES, AND LIMITATIONS OF AUTHORITY
OF THE RESIDENT PROJECT REPRESENTATIVE (RPR)



CONSULTANT shall furnish a Resident Project Representative (RPR), assistants and other field staff to assist **OWNER** in observing performance of the Work of the Contractor.

Through on-site observations of the Work in progress and field checks of materials and equipment by the RPR and assistants, **CONSULTANT** shall endeavor to provide further protection for **OWNER** against defects and deficiencies in the Work; but, the furnishing of such services will not make **CONSULTANT** responsible for or give **CONSULTANT** control over construction means, methods, techniques, sequences, procedures, storm water runoff, erosion control, or for safety precautions or programs, or responsibility for **CONTRACTOR**'s failure to perform the Work in accordance with the Contract Documents.

The duties and responsibilities of the RPR are limited to those of **CONSULTANT** in **CONSULTANT**'S agreement with the **OWNER** and in the construction Contract Documents, and are further limited and described as follows:

1. GENERAL

RPR is **OWNER**'S agent at the site, will act as directed by and under the direction of **OWNER**, and will confer with **OWNER** regarding RPR's actions. RPR's dealings in matters pertaining to the on- site work shall in general be with **OWNER** and **CONTRACTOR** keeping **OWNER** advised as necessary. RPR's dealings with sub-contractors shall only be through or with the full knowledge and approval of **CONTRACTOR**.

2. DUTIES AND RESPONSIBILITIES OF RPR

- A. *Conferences and Meetings:* Attend meetings with **CONTRACTOR**, such as pre-construction conferences, progress meetings, job conferences and other project- related meetings.
 - i. Liaison:
 - 1. Serve as **OWNER**'S liaison with **CONTRACTOR**, working principally through **CONTRACTOR**'s superintendent and assist in understanding the intent of the Contract Documents; and assist **OWNER** in serving as **OWNER**'S liaison with **CONTRACTOR** when **CONTRACTOR**'s operations affect **OWNER**'S on-site operations.
 - 2. Assist in obtaining from **OWNER** additional details or information, when required for proper execution of the Work.
- B. Shop Drawings and Samples:
 - i. Receive samples that are furnished at the site by **CONTRACTOR** and notify **OWNER** of availability of samples for examination.
 - ii. Advise **OWNER** and **CONTRACTOR** of the commencement of any Work requiring a Shop Drawing or sample if the submittal has not been approved by **OWNER**.
- C. Review of Work, Rejection of Defective Work, Inspections and Tests:
 - i. Conduct on-site observations of the Work in progress to assist **OWNER** in determining if the work is in general proceeding in accordance with the Contract Documents.
 - ii. Report to **OWNER** whenever RPR believes that any Work is unsatisfactory, faulty or defective or does not conform to the Contract Documents, or has been damaged, or does not meet the requirements of any inspection, test or approval required to be made; and advise **OWNER** of Work that RPR believes should be corrected or rejected or should be uncovered for observation, or requires special testing, inspection or approval.
 - iii. Verify that tests, equipment and systems startups and operating and maintenance training are conducted in the presence of appropriate personnel and that **CONTRACTOR** maintains adequate records thereof; and observe, record and report to **OWNER** appropriate details relative to the test procedures and startups.
 - iv. Accompany visiting inspectors representing public or other agencies having jurisdiction over the Project, record the results of these inspections and report to **OWNER**.

- D. *Interpretation of Contract Documents:* Report to **OWNER** when clarifications and interpretations of the Contract Documents are needed and transmit to **OWNER** clarifications and interpretations as issued by **OWNER**.
- E. *Modifications:* Consider and evaluate CONTRACTOR's suggestions for modifications in Drawing or Specifications and report with RPR's recommendations to **OWNER**. Transmit to CONTRACTOR decisions as issued by **OWNER**.
- F. Records:
 - i. Maintain at the job site orderly files for correspondence, reports of job conferences. Shop Drawings and samples, reproductions of original Contract Documents including all Work Directive Changes, Addenda, Change Orders, Field Orders, and additional Drawings issued subsequent to the execution of the Contract. **OWNER'S** clarifications and interpretations of the Contract Documents, progress reports, and other Project related documents.
 - ii. Keep a diary or log book, recording CONTRACTOR hours on the job site, weather conditions, data relative to questions of Work Directive Changes, Change Orders or changed conditions, list of job site visitors, daily activities, decisions, observations in general and specific observations in more detail as in the case of observing test procedures; and send copies to **OWNER**.
 - iii. Record names, addresses and telephone numbers of all CONTRACTORS, subcontractors and major suppliers of materials and equipment.
- G. *Reports:*
 - i. Furnish **OWNER** periodic reports as required of progress of the Work and of CONTRACTOR's compliance with the progress schedule and schedule of Shop Drawing and sample submittals.
 - ii. Consult with **OWNER** in advance of schedule major tests, inspections or start of important phases of the Work.
 - iii. Draft proposed Change Orders and Work Directive Changes, obtaining backup material from CONTRACTOR and recommend to **CONSULTANT** Change Orders, Work Directive Changes and Field Orders.
 - iv. Report immediately to **OWNER** upon occurrence of any accident.
- H. *Payment Requests:* Review applications for payment with CONTRACTOR for compliance with the established procedure for their submission and forward with recommendations to **CONSULTANT**, noting particularly the relationship of the payment requested to the schedule of values. Work completed, and materials and equipment delivered at the site but not incorporated in the Work.
- I. *Certificates, Maintenance and Operation Manuals:* During the course of the Work, verify that certificates, maintenance and operation manuals and other data required to be assembled and furnished by CONTRACTOR are applicable to the items actually installed and in accordance with the Contract Documents, and have this material delivered to **OWNER** for review and forwarding to **OWNER** prior to final payment for the Work.
- J.

3. LIMITATIONS OF AUTHORITY

- A. Resident Project Representative:
 - i. Shall not authorize any deviation from the Contract Documents or substitution of materials or equipment, unless authorized by **OWNER**.
 - ii. Shall not exceed limitations of **OWNER'S** authority as set forth in the Contract Documents.
 - iii. Shall not undertake any of the responsibilities of CONTRACTOR, subcontractors or CONTRACTOR's superintendent.
 - iv. Shall not advise on, issue directions relative to or assume control over any aspect of the means, methods, techniques, sequences, storm water management, erosion control or other procedures of construction.
 - v. Shall not advise on, issue directions regarding or assume control over safety precautions and programs in connection with the Work.
 - vi. Shall not accept Shop Drawings or sample submittals from anyone other than CONTRACTOR.
 - vii. Shall not authorize **OWNER** to occupy the Project in whole or in part.
 - viii. Shall not participate in specialized field or laboratory tests or inspections conducted by other except as specifically authorized by **OWNER**.

EXHIBIT G

McCLURE ENGINEERING COMPANY

OPINION OF PROBABLE CONSTRUCTION COST

AIRFIELD PAVEMENT MAINTENANCE - RUNWAY 7-25 (WEST END) AND 12-30



OPINION OF PROBABLE CONSTRUCTION COST - IFB SUBMITTAL

PROJECT: Reconstruct Taxiway A & D Lighting

AIRPORT: Keokuk Municipal Airport

DATE: 2/10/2026

NO.	ITEM NO.	ITEM DESCRIPTION	UNIT	UNIT COST	BASE BID	
					QTY	TOTAL
1	C-102-1	STORMWATER POLLUTION PREVENTION PLAN (SWPPP) PREPARATION AND MANAGEMENT	LS	\$ 5,500.00	1.00	\$ 5,500.00
2	C-105-1	MOBILIZATION	LS	\$ 60,000.00	1.00	\$ 60,000.00
3	C-105-2	TRAFFIC CONTROL	LS	\$ 15,000.00	1.00	\$ 15,000.00
4	C-105-3	CONSTRUCTION STAKING	LS	\$ 8,000.00	1.00	\$ 8,000.00
5	T-901-1	SEEDING AND FERTILIZING	AC	\$ 2,000.00	3.00	\$ 6,000.00
6	T-908-1	MULCHING	AC	\$ 2,000.00	3.00	\$ 6,000.00
7	L-108-1	NO. 8 AWG, 5 KV, L-824, TYPE C CABLE, INSTALLED IN TRENCH, DUCT BANK OR CONDUIT	LF	\$ 2.00	20,177.00	\$ 40,354.00
8	L-108-2	NO. 6 AWG, SOLID, BARE COPPER COUNTERPOISE WIRE, INSTALLED IN TRENCH WITH	LF	\$ 2.00	15,440.00	\$ 30,880.00
9	L-108-3	SYSTEM TESTING	LS	\$ 2,000.00	1.00	\$ 2,000.00
10	L-109-1	CONSTANT CURRENT REGULATOR, L-829, 15KW, FERRORESONANT, CLASS 1, 3-STEP DRY TYPE, STYLE I	EA	\$ 25,000.00	1.00	\$ 25,000.00
11	L-109-3	REMOVE AND SALVAGE CONSTANT CURRENT REGULATOR	LS	\$ 2,500.00	1.00	\$ 2,500.00
12	L-110-1	(1) 2" SCHEDULE 40 PVC CONDUIT, IN TRENCH OR (1) 2" HDPE SDR-13.5 DUCT, PLOWED	LF	\$ 4.00	15,517.00	\$ 62,068.00
13	L-110-2	(1) 2" SCHEDULE 40 PVC/HDPE CONDUIT, DIRECTIONAL BORED	LF	\$ 25.00	850.00	\$ 21,250.00
14	L-115-1	ELECTRICAL JUNCTION BOX, L-867 BASE CAN, WITH GASKETED COVER, 16" DIA.	EA	\$ 1,000.00	7.00	\$ 7,000.00
15	L-125-1	MEDIUM INTENSITY L-861T (L) TAXIWAY EDGE LIGHT, LED, BASE-MOUNTED	EA	\$ 1,500.00	161.00	\$ 241,500.00
16	L-125-2	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 2 MODULE, PER PLAN	EA	\$ 5,700.00	10.00	\$ 57,000.00
17	L-125-3	L-858(L) LIGHTED AIRPORT GUIDANCE SIGN, LED TYPE, SIZE 1, 3 MODULE, PER PLAN	EA	\$ 6,900.00	9.00	\$ 62,100.00
18	L-125-4	SPARE L-861T (L) MEDIUM INTENSITY TAXIWAY EDGE LIGHT, LED, FIXTURE ASSEMBLY WITH STEEL COVER AND ISOLATION TRANSFORMER	EA	\$ 560.00	9.00	\$ 4,950.00
19	L-125-5	LOCATION AND PROTECTION OF EXISTING AND NEW CABLES AND EQUIPMENT	LS	\$ 5,000.00	1.00	\$ 5,000.00
20	L-125-6	REMOVE MEDIUM INTENSITY TAXIWAY EDGE LIGHT AND L-867 BASE CAN, BASE MOUNTED	EA	\$ 300.00	154.00	\$ 46,200.00
21	L-125-7	REMOVE GUIDANCE SIGN AND CONCRETE BASE	EA	\$ 1,000.00	18.00	\$ 18,000.00
22				\$ -	-	\$ -
23				\$ -	-	\$ -
24				\$ -	-	\$ -
25				\$ -	-	\$ -
26				\$ -	-	\$ -
27				\$ -	-	\$ -
28				\$ -	-	\$ -
29				\$ -	-	\$ -
30				\$ -	-	\$ -
TOTAL:					\$	\$ 726,302.00

EXHIBIT H

McCLURE ENGINEERING COMPANY
FEDERAL PROVISIONS
RECONSTRUCT TAXIWAY A & D LIGHTING



FEDERAL CONTRACT PROVISIONS FOR A/E AGREEMENTS

ALL REFERENCES MADE HEREIN TO “CONTRACTOR”, “PRIME CONTRACTOR”, “BIDDER”, “OFFEROR”, AND “APPLICANT” SHALL PERTAIN TO THE ARCHITECT/ENGINEER (A/E).

ALL REFERENCES MADE HEREIN TO “SUBCONTRACTOR”, “SUB-TIER CONTRACTOR” OR “LOWER TIER CONTRACTOR” SHALL PERTAIN TO ANY SUBCONSULTANT UNDER CONTRACT WITH THE A/E.

ALL REFERENCES MADE HEREIN TO “SPONSOR” AND “OWNER” SHALL PERTAIN TO THE STATE, CITY, AIRPORT AUTHORITY OR OTHER PUBLIC ENTITY EXECUTING CONTRACTS WITH THE A/E.

PROVISIONS APPLICABLE TO ALL CONTRACTS

ACCESS TO RECORDS AND REPORTS.....	3
CIVIL RIGHTS – GENERAL.....	3
CIVIL RIGHTS – TITLE VI ASSURANCE.....	3
PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT.....	6
FEDERAL FAIR LABOR STANDARDS ACT (FEDERAL MINIMUM WAGE).....	6
OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970.....	6
RIGHT TO INVENTIONS.....	6
SEISMIC SAFETY.....	7
TAX DELINQUENCY AND FELONY CONVICTIONS.....	7
TRADE RESTRICTION CERTIFICATION.....	7
VETERAN’S PREFERENCE.....	8
PROHIBITION OF COVERED UNMANNED AIRCRAFT SYSTEMS (UAS).....	9

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$10,000

TERMINATION OF CONTRACT.....	9
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PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$15,000

DISTRACTED DRIVING.....	11
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PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$25,000

DEBARMENT AND SUSPENSION..... 11

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$100,000

CONTRACT WORKHOURS AND SAFETY STANDARDS ACT REQUIREMENTS..... 12

LOBBYING AND INFLUENCING FEDERAL EMPLOYEES..... 13

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$150,000

CLEAN AIR AND WATER POLLUTION CONTROL 13

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$350,000

BREACH OF CONTRACT TERMS 14

PROVISIONS APPLICABLE TO CONTRACTS CUMULATIVELY EXCEEDING \$250,000 IN ONE YEAR

DISADVANTAGED BUSINESS ENTERPRISE 14

PROVISIONS APPLICABLE TO ALL CONTRACTS

ACCESS TO RECORDS AND REPORTS

Reference: 2 CFR § 200.334
2 CFR § 200.337
FAA Order 5100.38

The Contractor must maintain an acceptable cost accounting system. The Contractor agrees to provide the Owner, the Federal Aviation Administration and the Comptroller General of the United States or any of their duly authorized representatives access to any books, documents, papers and records of the Contractor which are directly pertinent to the specific contract for the purpose of making audit, examination, excerpts and transcriptions. The Contractor agrees to maintain all books, records and reports required under this contract for a period of not less than three years after final payment is made and all pending matters are closed.

CIVIL RIGHTS – GENERAL

Reference: 49 USC § 47123

In all its activities within the scope of its airport program, the Contractor agrees to comply with pertinent statutes, Executive Orders, and such rules as identified in Title VI List of Pertinent Nondiscrimination Acts and Authorities to ensure that no person shall, on the grounds of race, color, national origin, creed, sex, age, or disability be excluded from participating in any activity conducted with or benefiting from Federal assistance.

This provision is in addition to that required by Title VI of the Civil Rights Act of 1964.

CIVIL RIGHTS – TITLE VI ASSURANCE

Reference: 49 USC § 47123
FAA Order 1400.11

Title VI Solicitation Notice

As a condition of a grant award, the Sponsor shall demonstrate that it complies with the provisions of Title VI of the Civil Rights Act of 1964 (42 U.S.C. §§ 2000d et seq) and implementing regulations (49 CFR part 21) including amendments thereto, the Airport and Airway Improvement Act of 1982 (49 U.S.C. § 47123), the Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.), Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. § 794 et seq.), the Americans with Disabilities Act of 1990 (42 U.S.C. § 12101, et seq.), U.S. Department of Transportation and Federal Aviation Administration (FAA) Assurances, and other relevant civil rights statutes, regulations, or authorities, including any amendments or updates thereto. This may include, as applicable, providing a current Title VI Program Plan to the FAA for approval, in the format and according to the timeline required by the FAA, and other information about the communities that will be benefited and impacted by the project. A completed FAA Title VI Pre-Grant Award Checklist is required for every grant application, unless excused by the FAA. The Sponsor shall affirmatively ensure that when carrying out any project supported by this grant that it complies with all federal nondiscrimination and civil rights laws based on race, color, national origin, sex, creed, age, disability, genetic information, in consideration for federal financial assistance. The Department's and FAA's Office of Civil Rights may provide resources and technical assistance to recipients to ensure full and sustainable compliance with Federal civil rights requirements. Failure to comply with civil rights requirements will be

considered a violation of the agreement or contract and be subject to any enforcement action as authorized by law.

Title VI List of Pertinent Nondiscrimination Acts and Authorities

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the “Contractor”) agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

- Title VI of the Civil Rights Act of 1964 (42 USC § 2000d *et seq.*, 78 stat. 252) (prohibits discrimination on the basis of race, color, national origin);
- 49 CFR part 21 (Non-discrimination in Federally-Assisted programs of the Department of Transportation—Effectuation of Title VI of the Civil Rights Act of 1964) including amendments thereto;
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 USC § 4601) (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Section 504 of the Rehabilitation Act of 1973 (29 USC § 794 *et seq.*), as amended (prohibits discrimination on the basis of disability); and 49 CFR part 27 (Nondiscrimination on the Basis of Disability in Programs or Activities Receiving Federal Financial Assistance);
- The Age Discrimination Act of 1975, as amended (42 USC § 6101 *et seq.*) (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982 (49 USC § 47123), as amended (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987 (PL 100-259) (broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, the Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms “programs or activities” to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act of 1990 (42 USC § 12101, *et seq.*) (prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities) as implemented by U.S. Department of Transportation regulations at 49 CFR parts 37 and 38;
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 USC § 1681, *et seq.*).

Nondiscrimination Requirements / Title VI Clauses for Compliance

Compliance with Nondiscrimination Requirements:

During the performance of this contract, the Contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the “Contractor”) agrees as follows:

1. **Compliance with Regulations:** The Contractor (hereinafter includes consultants) will comply with the Title VI List of Pertinent Nondiscrimination Acts and Authorities, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.

2. **Nondiscrimination:** The Contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, national origin, creed, sex, age, or disability in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The Contractor will not participate directly or indirectly in the discrimination prohibited by the Nondiscrimination Acts and Authorities, including employment practices when the contract covers any activity, project, or program set forth in Appendix B of 49 CFR part 21 including amendments thereto.
3. **Solicitations for Subcontracts, including Procurements of Materials and Equipment:** In all solicitations, either by competitive bidding or negotiation made by the Contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the Contractor of the contractor's obligations under this contract and the Nondiscrimination Acts and Authorities on the grounds of race, color, or national origin.
4. **Information and Reports:** The Contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Sponsor or the Federal Aviation Administration to be pertinent to ascertain compliance with such Nondiscrimination Acts and Authorities and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the Contractor will so certify to the Sponsor or the Federal Aviation Administration, as appropriate, and will set forth what efforts it has made to obtain the information.
5. **Sanctions for Noncompliance:** In the event of a Contractor's noncompliance with the non-discrimination provisions of this contract, the Sponsor will impose such contract sanctions as it or the Federal Aviation Administration may determine to be appropriate, including, but not limited to:
 - a. Withholding payments to the Contractor under the contract until the Contractor complies; and/or
 - b. Cancelling, terminating, or suspending a contract, in whole or in part.
6. **Incorporation of Provisions:** The Contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations, and directives issued pursuant thereto. The Contractor will take action with respect to any subcontract or procurement as the Sponsor or the Federal Aviation Administration may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the Contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the Contractor may request the Sponsor to enter into any litigation to protect the interests of the Sponsor. In addition, the Contractor may request the United States to enter into the litigation to protect the interests of the United States.

PROHIBITION ON CERTAIN TELECOMMUNICATIONS AND VIDEO SURVEILLANCE SERVICES OR EQUIPMENT

Reference: 2 CFR § 200, Appendix II(K)
2 CFR § 200.216

Contractor and Subcontractor agree to comply with mandatory standards and policies relating to use and procurement of certain telecommunications and video surveillance services or equipment in compliance with the National Defense Authorization Act [Public Law 115-232 § 889(f)(1)].

FEDERAL FAIR LABOR STANDARDS ACT (FEDERAL MINIMUM WAGE)

Reference: 29 USC § 201, et seq
2 CFR § 200.430

All contracts and subcontracts that result from this solicitation incorporate by reference the provisions of 29 CFR Part 201, et seq, the Federal Fair Labor Standards Act (FLSA), with the same force and effect as if given in full text. The FLSA sets minimum wage, overtime pay, recordkeeping, and child labor standards for full and part-time workers.

The Contractor has full responsibility to monitor compliance to the referenced statute or regulation. The Contractor must address any claims or disputes that arise from this requirement directly with the U.S. Department of Labor – Wage and Hour Division.

OCCUPATIONAL SAFETY AND HEALTH ACT OF 1970

Reference: 20 CFR Part 1910

All contracts and subcontracts that result from this solicitation incorporate by reference the requirements of 29 CFR Part 1910 with the same force and effect as if given in full text. The employer must provide a work environment that is free from recognized hazards that may cause death or serious physical harm to the employee. The employer retains full responsibility to monitor its compliance and their subcontractor's compliance with the applicable requirements of the Occupational Safety and Health Act of 1970 (29 CFR Part 1910). The employer must address any claims or disputes that pertain to a referenced requirement directly with the U.S. Department of Labor – Occupational Safety and Health Administration.

RIGHT TO INVENTIONS

Reference: 2 CFR Part 200, Appendix II(F)
37 CFR Part 401

Contracts or agreements that include the performance of experimental, developmental, or research work must provide for the rights of the Federal Government and the Owner in any resulting invention as established by 37 CFR part 401, Rights to Inventions Made by Non-profit Organizations and Small Business Firms under Government Grants, Contracts, and Cooperative Agreements. This contract incorporates by reference the patent and inventions rights as specified within 37 CFR § 401.14. Contractor must include this requirement in all sub-tier contracts involving experimental, developmental, or research work.

SEISMIC SAFETY

Reference: 49 CFR Part 41

In the performance of design services, the Consultant agrees to furnish a building design and associated construction specification that conform to a building code standard that provides a level of seismic safety substantially equivalent to standards as established by the National Earthquake Hazards Reduction Program (NEHRP). Local building codes that model their building code after the current version of the International Building Code (IBC) meet the NEHRP equivalency level for seismic safety. At the conclusion of the design services, the Consultant agrees to furnish the Owner a “certification of compliance” that attests conformance of the building design and the construction specifications with the seismic standards of NEHRP or an equivalent building code.

TAX DELINQUENCY AND FELONY CONVICTIONS

Reference: Section 8113 of the Consolidated Appropriations Act, 2022 (P.L. 117-103) and similar provisions in subsequent appropriations acts
DOT Order 4200.6 – Appropriations Act Requirements for Procurement and Non-Procurement Regarding Tax Delinquency and Felony Convictions

The Contractor certifies:

- 1) It is not a corporation that has any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability. A tax delinquency is any unpaid Federal tax liability that has been assessed, for which all judicial and administrative remedies have been exhausted, or have lapsed, and that is not being paid in a timely manner pursuant to an agreement with the authority responsible for collecting the tax liability.
- 2) It is not a corporation that was convicted of a criminal violation under any Federal law within the preceding 24 months. A felony conviction is a conviction within the preceding twenty four (24) months of a felony criminal violation under any Federal law and includes conviction of an offense defined in a section of the U.S. Code that specifically classifies the offense as a felony and conviction of an offense that is classified as a felony under 18 USC § 3559.

The Contractor agrees to incorporate the above certification in all lower tier subcontracts.

TRADE RESTRICTION CERTIFICATION

Reference: 49 USC § 50104
49 CFR Part 30

By submission of an offer, the Offeror certifies that with respect to this solicitation and any resultant contract, the Offeror:

- 1) is not owned or controlled by one or more citizens of a foreign country included in the list of countries that discriminate against U.S. firms as published by the Office of the United States Trade Representative (USTR);
- 2) has not knowingly entered into any contract or subcontract for this project with a person that is a citizen or national of a foreign country included on the list of countries that discriminate against U.S. firms as published by the USTR; and

- 3) has not entered into any subcontract for any product to be used on the Federal project that is produced in a foreign country included on the list of countries that discriminate against U.S. firms published by the USTR.

This certification concerns a matter within the jurisdiction of an agency of the United States of America and the making of a false, fictitious, or fraudulent certification may render the maker subject to prosecution under Title 18 USC § 1001.

The Offeror/Contractor must provide immediate written notice to the Owner if the Offeror/Contractor learns that its certification or that of a subcontractor was erroneous when submitted or has become erroneous by reason of changed circumstances. The Contractor must require subcontractors provide immediate written notice to the Contractor if at any time it learns that its certification was erroneous by reason of changed circumstances.

Unless the restrictions of this clause are waived by the Secretary of Transportation in accordance with 49 CFR § 30.17, no contract shall be awarded to an Offeror or subcontractor:

- 1) who is owned or controlled by one or more citizens or nationals of a foreign country included on the list of countries that discriminate against U.S. firms published by the USTR; or
- 2) whose subcontractors are owned or controlled by one or more citizens or nationals of a foreign country on such USTR list; or
- 3) who incorporates in the public works project any product of a foreign country on such USTR list.

Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render, in good faith, the certification required by this provision. The knowledge and information of a contractor is not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.

The Offeror agrees that, if awarded a contract resulting from this solicitation, it will incorporate this provision for certification without modification in all lower tier subcontracts. The Contractor may rely on the certification of a prospective subcontractor that it is not a firm from a foreign country included on the list of countries that discriminate against U.S. firms as published by USTR, unless the Offeror has knowledge that the certification is erroneous.

This certification is a material representation of fact upon which reliance was placed when making an award. If it is later determined that the Contractor or subcontractor knowingly rendered an erroneous certification, the Federal Aviation Administration (FAA) may direct through the Owner cancellation of the contract or subcontract for default at no cost to the Owner or the FAA.

VETERAN'S PREFERENCE

Reference: 49 USC § 47112(c)

In the employment of labor (excluding executive, administrative, and supervisory positions), the Contractor and all sub-tier contractors must give preference to covered veterans as defined within 49 U.S.C. § 47112. Covered veterans include Vietnam-era veterans, Persian Gulf veterans, Afghanistan-Iraq war veterans, disabled veterans, and small business concerns (as defined by 15 U.S.C. § 632) owned and controlled by disabled veterans. This preference only applies when there are covered veterans readily available and qualified to perform the work to which the employment relates.

PROHIBITION OF COVERED UNMANNED AIRCRAFT SYSTEMS (UAS)

Reference: FAA Reauthorization Act of 204 (Public Law 118-63), Section 936
49 USC § 44801 note

The Bidder or Offeror certifies that they are aware of and comply with relevant Federal statutes and regulations, including those from the Federal Aviation Administration (FAA), for operating unmanned aircraft systems (UAS) in accordance, and in compliance with all related requirements in the FAA Reauthorization Act of 2024 (Public Law 118-63), section 936 (49 U.S.C. § 44801 note).

Contractor warrants that all UAS operations will be conducted in full compliance with all applicable Federal Aviation Administration (FAA) regulations, including but not limited to 14 CFR Part 107, and any other applicable local, state, or Federal laws and regulations.

Sponsors and subgrant recipients cannot use AIP grant funds to enter into, extend, or renew a contract related to covered unmanned aircraft systems (UAS). This includes both procurement and operational contracts, as well as contracts with entities that operate such systems.

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$10,000

TERMINATION OF CONTRACT

Reference: 2 CFR Part 200, Appendix II(B)
FAA Advisory Circular 150/5370-10, Section 80-09

Termination for Convenience (Professional Services)

The Owner may, by written notice to the Consultant, terminate this Agreement for its convenience and without cause or default on the part of Consultant. Upon receipt of the notice of termination, except as explicitly directed by the Owner, the Contractor must immediately discontinue all services affected.

Upon termination of the Agreement, the Consultant must deliver to the Owner all data, surveys, models, drawings, specifications, reports, maps, photographs, estimates, summaries, and other documents and materials prepared by the Engineer under this contract, whether complete or partially complete.

Owner agrees to make just and equitable compensation to the Consultant for satisfactory work completed up through the date the Consultant receives the termination notice. Compensation will not include anticipated profit on non-performed services.

Owner further agrees to hold Consultant harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

Termination for Cause (Professional Services)

Either party may terminate this Agreement for cause if the other party fails to fulfill its obligations that are essential to the completion of the work per the terms and conditions of the Agreement. The party initiating the termination action must allow the breaching party an opportunity to dispute or cure the breach.

The terminating party must provide the breaching party seven (7) days advance written notice of its intent to terminate the Agreement. The notice must specify the nature and extent of the breach, the conditions necessary to cure the breach, and the effective date of the termination action. The rights

and remedies in this clause are in addition to any other rights and remedies provided by law or under this agreement.

a) **Termination by Owner:** The Owner may terminate this Agreement for cause in whole or in part, for the failure of the Consultant to:

1. Perform the services within the time specified in this contract or by Owner approved extension;
2. Make adequate progress so as to endanger satisfactory performance of the Project; or
3. Fulfill the obligations of the Agreement that are essential to the completion of the Project.

Upon receipt of the notice of termination, the Consultant must immediately discontinue all services affected unless the notice directs otherwise. Upon termination of the Agreement, the Consultant must deliver to the Owner all data, surveys, models, drawings, specifications, reports, maps, photographs, estimates, summaries, and other documents and materials prepared by the Engineer under this contract, whether complete or partially complete.

Owner agrees to make just and equitable compensation to the Consultant for satisfactory work completed up through the date the Consultant receives the termination notice. Compensation will not include anticipated profit on non-performed services.

Owner further agrees to hold Consultant harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

If, after finalization of the termination action, the Owner determines the Consultant was not in default of the Agreement, the rights and obligations of the parties shall be the same as if the Owner issued the termination for the convenience of the Owner.

b) **Termination by Consultant:** The Consultant may terminate this Agreement for cause in whole or in part, if the Owner:

1. Defaults on its obligations under this Agreement;
2. Fails to make payment to the Consultant in accordance with the terms of this Agreement;
3. Suspends the project for more than one hundred eighty (180) days due to reasons beyond the control of the Consultant.

Upon receipt of a notice of termination from the Consultant, Owner agrees to cooperate with Consultant for the purpose of terminating the agreement or portion thereof, by mutual consent. If Owner and Consultant cannot reach mutual agreement on the termination settlement, the Consultant may, without prejudice to any rights and remedies it may have, proceed with terminating all or parts of this Agreement based upon the Owner's breach of the contract.

In the event of termination due to Owner breach, the Consultant is entitled to invoice Owner and to receive full payment for all services performed or furnished in accordance with this Agreement and all justified reimbursable expenses incurred by the Consultant through the effective date of termination action. Owner agrees to hold Consultant harmless for errors or omissions in documents that are incomplete as a result of the termination action under this clause.

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$15,000

DISTRACTED DRIVING

Reference: Executive Order 13513
DOT Order 3902.10

In accordance with Executive Order 13513, "Federal Leadership on Reducing Text Messaging While Driving", (10/1/2009) and DOT Order 3902.10, "Text Messaging While Driving", (12/30/2009), the Federal Aviation Administration encourages recipients of Federal grant funds to adopt and enforce safety policies that decrease crashes by distracted drivers, including policies to ban text messaging while driving when performing work related to a grant or subgrant.

In support of this initiative, the Owner encourages the Contractor to promote policies and initiatives for its employees and other work personnel that decrease crashes by distracted drivers, including policies that ban text messaging while driving motor vehicles while performing work activities associated with the project. The Contractor must include the substance of this clause in all sub-tier contracts exceeding \$15,000 that involve driving a motor vehicle in performance of work activities associated with the project.

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$25,000

DEBARMENT AND SUSPENSION

Reference: 2 CFR Part 180 (Subpart B)
2 CFR Part 200, Appendix II(H)
2 CFR Part 1200
DOT Order 4200.5
Executive Orders 12549 and 12689

Certification of Offeror/Bidder Regarding Debarment

By submitting a bid/proposal under this solicitation, the bidder or offeror certifies that neither it nor its principals are presently debarred or suspended by any Federal department or agency from participation in this transaction.

Certification of Lower Tier Contractors Regarding Debarment

The successful bidder, by administering each lower tier subcontract that exceeds \$25,000 as a "covered transaction", must confirm each lower tier participant of a "covered transaction" under the project is not presently debarred or otherwise disqualified from participation in this federally-assisted project. The successful bidder will accomplish this by:

1. Checking the System for Award Management at website: <http://www.sam.gov>.
2. Collecting a certification statement similar to the Certification of Offeror/Bidder Regarding Debarment, above.
3. Inserting a clause or condition in the covered transaction with the lower tier contract.

If the Federal Aviation Administration later determines that a lower tier participant failed to disclose to a higher tier participant that it was excluded or disqualified at the time it entered the covered transaction, the FAA may pursue any available remedies, including suspension and debarment of the non-compliant participant.

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$100,000

CONTRACT WORKHOURS AND SAFETY STANDARDS ACT REQUIREMENTS

Reference: 2 CFR Part 200, Appendix II(E)
29 CFR § 5.5(b)
40 USC § 3702
40 USC § 3704

1. Overtime Requirements.

No contractor or subcontractor contracting for any part of the contract work which may require or involve the employment of laborers or mechanics shall require or permit any such laborer or mechanic, including watchmen and guards, in any workweek in which he or she is employed on such work to work in excess of forty hours in such workweek unless such laborer or mechanic receives compensation at a rate not less than one and one-half times the basic rate of pay for all hours worked in excess of forty hours in such workweek.

2. Violation; Liability for Unpaid Wages; Liquidated Damages.

In the event of any violation of the clause set forth in paragraph (1) of this clause, the Contractor and any subcontractor responsible therefor shall be liable for the unpaid wages. In addition, such contractor and subcontractor shall be liable to the United States (in the case of work done under contract for the District of Columbia or a territory, to such District or to such territory), for liquidated damages. Such liquidated damages shall be computed with respect to each individual laborer or mechanic, including watchmen and guards, employed in violation of the clause set forth in paragraph (1) of this clause, in the sum of \$29 for each calendar day on which such individual was required or permitted to work in excess of the standard workweek of forty hours without payment of the overtime wages required by the clause set forth in paragraph (1) of this clause.

3. Withholding for Unpaid Wages and Liquidated Damages.

The Federal Aviation Administration (FAA) or the Owner shall upon its own action or upon written request of an authorized representative of the Department of Labor withhold or cause to be withheld, from any moneys payable on account of work performed by the contractor or subcontractor under any such contract or any other Federal contract with the same prime contractor, or any other federally-assisted contract subject to the Contract Work Hours and Safety Standards Act, which is held by the same prime contractor, such sums as may be determined to be necessary to satisfy any liabilities of such contractor or subcontractor for unpaid wages and liquidated damages as provided in the clause set forth in paragraph (2) of this clause.

4. Subcontractors.

The Contractor or subcontractor shall insert in any subcontracts the clauses set forth in paragraphs (1) through (4) and also a clause requiring the subcontractor to include these clauses in any lower tier subcontracts. The prime contractor shall be responsible for compliance by any subcontractor or lower tier subcontractor with the clauses set forth in paragraphs (1) through (4) of this clause.

LOBBYING AND INFLUENCING FEDERAL EMPLOYEES

Reference: 31 USC § 1352 – Byrd Anti-Lobbying Amendment
2 CFR Part 200, Appendix II(I)
49 CFR Part 20, Appendix A

Certification Regarding Lobbying

The Bidder or Offeror certifies by signing and submitting this bid or proposal, to the best of his or her knowledge and belief, that:

- (1) No Federal appropriated funds have been paid or will be paid, by or on behalf of the Bidder or Offeror, to any person for influencing or attempting to influence an officer or employee of an agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with the awarding of any Federal contract, the making of any Federal grant, the making of any Federal loan, the entering into of any cooperative agreement, and the extension, continuation, renewal, amendment, or modification of any Federal contract, grant, loan, or cooperative agreement.
- (2) If any funds other than Federal appropriated funds have been paid or will be paid to any person for influencing or attempting to influence an officer or employee of any agency, a Member of Congress, an officer or employee of Congress, or an employee of a Member of Congress in connection with this Federal contract, grant, loan, or cooperative agreement, the undersigned shall complete and submit Standard Form-LLL, "Disclosure Form to Report Lobbying," in accordance with its instructions.
- (3) The undersigned shall require that the language of this certification be included in the award documents for all sub-awards at all tiers (including subcontracts, subgrants, and contracts under grants, loans, and cooperative agreements) and that all sub-recipients shall certify and disclose accordingly.

This certification is a material representation of fact upon which reliance was placed when this transaction was made or entered into. Submission of this certification is a prerequisite for making or entering into this transaction imposed by 31 U.S.C. § 1352. Any person who fails to file the required certification shall be subject to a civil penalty of not less than \$10,000 and not more than \$100,000 for each such failure.

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$150,000

CLEAN AIR AND WATER POLLUTION CONTROL

References: 2 CFR Part 200, Appendix II(G)
42 USC § 7401, et seq
33 USC § 1251, et seq

Contractor agrees to comply with all applicable standards, orders, and regulations issued pursuant to the Clean Air Act (42 U.S.C. §§ 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. §§ 1251-1387). The Contractor agrees to report any violation to the Owner immediately upon discovery. The Owner assumes responsibility for notifying the Environmental Protection Agency (EPA) and the Federal Aviation Administration.

The Contractor must include this requirement in all subcontracts that exceed \$150,000.

PROVISIONS APPLICABLE TO CONTRACTS EXCEEDING \$350,000

BREACH OF CONTRACT TERMS

Reference: 2 CFR Part 200, Appendix II(A)

Any violation or breach of terms of this contract on the part of the Contractor or its subcontractors may result in the suspension or termination of this contract or such other action that may be necessary to enforce the rights of the parties of this agreement.

Owner will provide Contractor written notice that describes the nature of the breach and corrective actions the Contractor must undertake in order to avoid termination of the contract. Owner reserves the right to withhold payments to Contractor until such time the Contractor corrects the breach or the Owner elects to terminate the contract. The Owner's notice will identify a specific date by which the Contractor must correct the breach. Owner may proceed with termination of the contract if the Contractor fails to correct the breach by the deadline indicated in the Owner's notice.

The duties and obligations imposed by the Contract Documents and the rights and remedies available thereunder are in addition to, and not a limitation of, any duties, obligations, rights and remedies otherwise imposed or available by law.

PROVISIONS APPLICABLE TO CONTRACTS CUMULATIVELY EXCEEDING \$250,000 IN ONE YEAR

DISADVANTAGED BUSINESS ENTERPRISE

Reference: 49 CFR Part 26
49 USC § 47113

Solicitation Language (Solicitations with a DBE Contract Goal)

Bid Information Submitted as a matter of *responsiveness*:

The Owner's award of this contract is conditioned upon Bidder or Offeror satisfying the good faith effort requirements of 49 CFR § 26.53.

As a condition of responsiveness, the Bidder or Offeror must submit the following information with its proposal on the forms provided herein:

- 1) The names and addresses of Disadvantaged Business Enterprise (DBE) firms that will participate in the contract;
- 2) A description of the work that each DBE firm will perform;
- 3) The dollar amount of the participation of each DBE firm listed under (1);
- 4) Written statement from Bidder or Offeror that attests their commitment to use the DBE firm(s) listed under (1) to meet the Owner's project goal;
- 5) Written confirmation from each listed DBE firm that it is participating in the contract in the kind and amount of work provided in the prime contractor's commitment; and
- 6) If Bidder or Offeror cannot meet the advertised project DBE goal, evidence of good faith efforts undertaken by the Bidder or Offeror as described in appendix A to 49 CFR part 26 including any amendments thereto. The documentation of good faith efforts must include

copies of each DBE and non-DBE subcontractor quote submitted to the bidder when a non-DBE subcontractor was selected over a DBE for work on the contract.

Bid Information submitted as a matter of bidder responsibility:

The Owner's award of this contract is conditioned upon Bidder or Offeror satisfying the good faith effort requirements of 49 CFR § 26.53.

As a condition of responsibility, every Bidder or Offeror must submit the following information on the forms provided herein within five days after bid opening.

- 1) The names and addresses of Disadvantaged Business Enterprise (DBE) firms that will participate in the contract;
- 2) A description of the work that each DBE firm will perform;
- 3) The dollar amount of the participation of each DBE firm listed under (1);
- 4) Written statement from Bidder or Offeror that attests their commitment to use the DBE firm(s) listed under (1) to meet the Owner's project goal;
- 5) Written confirmation from each listed DBE firm that it is participating in the contract in the kind and amount of work provided in the prime contractor's commitment; and
- 6) If Bidder or Offeror cannot meet the advertised project DBE goal, evidence of good faith efforts undertaken by the Bidder or Offeror as described in appendix A to 49 CFR part 26 including any amendments thereto. The documentation of good faith efforts must include copies of each DBE and non-DBE subcontractor quote submitted to the bidder when a non-DBE subcontractor was selected over a DBE for work on the contract.

Bid Information requirements for negotiated procurement

In a negotiated procurement, such as a procurement for professional services, the Sponsor may allow the bidder/offeror to make a contractually binding commitment to meet the goal at the time of bid submission or the presentation of initial proposals but provide the information required under the above *responsiveness* or *responsibility* procedures before the final selection for the contract is made by the recipient.

Bid Information submitted for Design-Build projects

In a design-build contracting situation, in which the Sponsor solicits proposals to design and build a project with minimal-project details at time of letting, the Sponsor may set a DBE goal that proposers must meet by submitting a DBE Open-Ended DBE Performance Plan (OEPP) with the proposal. The OEPP replaces the requirement to provide the information required in [paragraph \(b\)](#) of 49 CFR § 26.53 that applies to design-bid-build contracts. To be considered responsive, the OEPP must include a commitment to meet the goal and provide details of the types of subcontracting work or services (with projected dollar amount) that the proposer will solicit DBEs to perform. The OEPP must include an estimated time frame in which actual DBE subcontracts would be executed. Once the design-build contract is awarded, the recipient must provide ongoing monitoring and oversight to evaluate whether the design-builder is using good faith efforts to comply with the OEPP and schedule. The recipient and the design-builder may agree to make written revisions of the OEPP throughout the life of the project, *e.g.*, replacing the type of work items the design-builder will solicit DBEs to perform and/or adjusting the proposed schedule, as long as the design-builder continues to use good faith efforts to meet the goal.

Solicitation Language (Solicitations with No DBE Contract Goal)

The requirements of 49 CFR Part 26 including any amendments thereto apply to this contract. It is the policy of the Owner to practice nondiscrimination based on race, color, sex, or national origin in the award or performance of this contract. The Owner encourages participation by all firms qualifying under this solicitation regardless of business size or ownership.

Prime Contracts (Contracts Covered by a DBE Program)

Contract Assurance (49 CFR § 26.13)

The Contractor, subrecipient or subcontractor shall not discriminate on the basis of race, color, national origin, or sex in the performance of this contract. The Contractor shall carry out applicable requirements of 49 CFR Part 26, including any amendments thereto, in the award and administration of DOT-assisted contracts. Failure by the Contractor to carry out these requirements is a material breach of this contract, which may result in the termination of this contract or such other remedy as the recipient deems appropriate, which may include, but is not limited to:

- 1) Withholding monthly progress payments;
- 2) Assessing sanctions;
- 3) Liquidated damages; and/or
- 4) Disqualifying the Contractor from future bidding as non-responsible.

Prompt Payment (49 CFR § 26.29)

The prime contractor agrees to pay each subcontractor under this prime contract for satisfactory performance of its contract no later than thirty (30) calendar days from the receipt of each payment the prime contractor receives from Owner. The prime contractor agrees further to return retainage payments to each subcontractor within thirty (30) calendar days after the subcontractor's work is satisfactorily completed. Any delay or postponement of payment from the above referenced time frame may occur only for good cause following written approval of the Owner. This clause applies to both DBE and non-DBE subcontractors.

Termination of DBE Subcontracts (49 CFR § 26.53(f))

The prime contractor must not terminate a DBE subcontractor listed in response to the above *Solicitation Language (Solicitations that include a Contract Goal)* section (or an approved substitute DBE firm) without prior written consent of Owner. This includes, but is not limited to, instances in which the prime contractor seeks to perform work originally designated for a DBE subcontractor with its own forces or those of an affiliate, a non-DBE firm, or with another DBE firm.

The prime contractor shall utilize the specific DBEs listed to perform the work and supply the materials for which each is listed unless the contractor obtains written consent from the Owner. Unless the Owner's consent is provided, the prime contractor shall not be entitled to any payment for work or material unless it is performed or supplied by the listed DBE.

The Owner may provide such written consent only if the Owner agrees, for reasons stated in the concurrence document, that the prime contractor has good cause to terminate the DBE firm. For purposes of this paragraph, good cause includes the circumstances listed in 49 CFR §26.53.

Before transmitting to the Owner its request to terminate and/or substitute a DBE subcontractor, the prime contractor must give notice in writing to the DBE subcontractor, with a copy to the Owner, of its intent to request to terminate and/or substitute, and the reason for the request.

The prime contractor must give the DBE five days to respond to the prime contractor's notice and advise the Owner and the contractor of the reasons, if any, why it objects to the proposed

termination of its subcontract and why the Owner should not approve the prime contractor's action. If required in a particular case as a matter of public necessity (e.g., safety), the Owner may provide a response period shorter than five days.

In addition to post-award terminations, the provisions of this section apply to pre-award deletions of or substitutions for DBE firms put forward by offerors in negotiated procurements.

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EXHIBIT I

McCLURE ENGINEERING COMPANY

ESTIMATED COST OF CONSULTANT SERVICES
RECONSTRUCT TAXIWAY A & D LIGHTING



Exhibit I

PART I. CONSTRUCTION ADMINISTRATION/OBSERVATION SERVICES RECONSTRUCT TAXIWAY A & D LIGHTING KEOKUK MUNICIPAL AIRPORT, KEOKUK IOWA

1. Direct Salary Costs

Title	Hours	% Total	Hourly Rate*	Cost
Principal in Charge	0.0	0.0%		\$ -
Project Manager	49.0	17.7%	\$ 59.25	\$ 2,903
Senior Project Engineer	0.0	0.0%	\$ 65.03	\$ -
Staff Engineer	60.0	21.7%	\$ 47.70	\$ 2,862
Engineering Technician II	4.0	1.4%	\$ 37.57	\$ 150
Project Coordinator	20.0	7.2%	\$ 43.40	\$ 868
Sr. Resident Project Representative	132.0	47.7%	\$ 50.60	\$ 6,680
Asst. Resident Project Representative	0.0	0.0%		\$ -
Survey Crew (PLS)	12.0	4.3%	\$ 64.90	\$ 779
<i>*Hourly, not Loaded Rate</i>			Weighted Average Rate =	\$ 51.42

Total Hours 277.0 **Direct Salary Cost** \$ 14,242

Percentage of Direct Salary Costs 201.41% **In-Direct Salary Cost** \$ 28,685

Effective Multiplier 3.47 **Total Salary & OH Cost** \$ 42,927

Percent of Salary Cost 15.00% **Profit** \$ 6,440

2. Total Labor, Overhead, and Fixed Payment

Total Labor Cost \$ 49,367

3. Direct Expenses

Printing 8.5 x 11	220	pages	\$ 0.10	\$ 22
Printing 11 x 17	180	pages	\$ 0.20	\$ 36
Printing Plots	90	pages	\$ 0.72	\$ 65
Reports	9	reports	\$ 75.00	\$ 675
Postage/Shipping	0	mailings	\$ 20.00	\$ -
Vehicle Mileage	4,370	miles	\$ 0.700	\$ 3,059
Rental Car	2	days	\$ 100.00	\$ 200
Lodging	0	nights	\$ 121.00	\$ -
Meals	28	meals	\$ 15.00	\$ 420
Total Expenses				<u><u>\$ 4,477</u></u>

4. Subconsultant Costs

1. Jacobs - Electrical Sub-Consultant \$ 27,668.00

Total Subconsultant Costs \$ 27,668.00

Items 4, 5, plus 6 \$ 81,512

5. Total Project Costs

ROUNDED \$ 81,512

Exhibit I

PART II: PROJECT CLOSEOUT SERVICES RECONSTRUCT TAXIWAY A & D LIGHTING KEOKUK MUNICIPAL AIRPORT, KEOKUK IOWA

1. Direct Salary Costs

Title	Hours	% Total	Hourly Rate*	Cost
Principal in Charge	0.0	0.0%		\$ -
Project Manager	14.0	16.3%	\$ 59.25	\$ 830
Senior Project Engineer	0.0	0.0%	\$ 65.03	\$ -
Staff Engineer	24.0	27.9%	\$ 47.70	\$ 1,145
Engineering Technician II	26.0	30.2%	\$ 37.57	\$ 977
Project Coordinator	4.0	4.7%	\$ 43.40	\$ 174
Sr. Resident Project Representative	18.0	20.9%	\$ 50.60	\$ 911
Asst. Resident Project Representative	0.0	0.0%		\$ -
Survey Crew (PLS)	0.0	0.0%	\$ 64.90	\$ -

*Hourly, not Loaded Rate

Weighted Average Rate = \$ 46.93

Total Hours 86.0 **Direct Salary Cost** \$ 4,036

Percentage of Direct Salary Costs 201.41% **In-Direct Salary Cost** \$ 8,130

Effective Multiplier 3.47 **Total Salary & OH Cost** \$ 12,166

Percent of Salary Cost 15.00% **Profit** \$ 1,825

2. Total Labor, Overhead, and Fixed Payment

Total Labor Cost \$ 13,991

3. Direct Expenses

Printing 8.5 x 11	410	pages	\$ 0.10	\$ 41
Printing 11 x 17	130	pages	\$ 0.20	\$ 26
Printing Plots	30	pages	\$ 0.72	\$ 22
Reports	3	reports	\$ 75.00	\$ 225
Postage/Shipping	4	mailings	\$ 20.00	\$ 80
Vehicle Mileage	0	miles	\$ 0.700	\$ -
Rental Car	3	days	\$ 100.00	\$ 300
Lodging	0	nights	\$ 121.00	\$ -
Meals	5	meals	\$ 15.00	\$ 75
Total Expenses				<u><u>\$ 769</u></u>

4. Subconsultant Costs

Total Subconsultant Costs \$ -

Items 4, 5, plus 6 \$ 14,760

5. Total Project Costs

ROUNDED \$ 14,760



COUNCIL ACTION FORM

Date: March 19, 2026

Presented By: Brian Carroll, PWD

Subject: Rand Park Pavilion Proposed Fee Increases Agenda Item: 9

Description:

The Rand Park Pavilion Commission would like to increase the rental fees. The fees have not changed since the inception of the Pavilion in 2009.

The commission proposes the following changes to the fee schedule to rent the Rand Park Pavilion:

Eliminate the facility manager fees option, as this has never been used.

Eliminate the additional power option, as the power is adequate.

Increase non-profit rentals from \$50 per time frame to \$75 per time frame and increase all day rentals from \$150 to \$200 per day.

Increase wedding rental fees from \$60 per time frame to \$100 dollars per time frame; increase the 5:00 p.m. to 11:00 p.m. time frame from \$100 to \$150; and the all day fee from \$200 to \$250.

Increase for-profit rentals from \$75 per time frame to \$150 per time frame; increase the 5:00 p.m. to 11:00 p.m. time frame from \$150 to \$175 and the all day rental fee from \$300 to \$400.

All deposits will remain the same.

*Time frame - 5 hour intervals ie. 7:00 a.m. - noon/noon - 5:00 p.m.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: _____ Title: _____

Amount Budgeted: _____

Actual Cost: _____

Under/Over: _____

Funding Sources:

Departments:

Aquatic Center

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

A RESOLUTION APPROVING FEE SCHEDULE INCREASE FOR RAND PARK PAVILION

WHEREAS the Rand Park Pavilion Commission is recommending an increase in rental fees as well as some wording changes to the Reservation Procedure Guidelines; and

WHEREAS the fees have not been increased since the inception of the Pavilion in 2009; and

WHEREAS eliminate the facility manager fees option and the additional power option; and

WHEREAS an increase to non-profit rentals from \$50 per time frame to \$75 per time frame and increase all day rentals from \$150 to \$200 per day; increase wedding rental fees from \$60 per time frame to \$100 dollars per time frame; the 5:00 p.m. to 11:00 p.m. time frame from \$100 to \$150; and the all day rental fee from \$200 to \$250; increase for-profit rentals from \$75 per time frame to \$150 per time frame; increase the 5:00 p.m. to 11:00 p.m. time frame from \$150 to \$175 and the all day rental fee from \$300 to \$400 is recommended; and

WHEREAS all deposits will remain the same.

NOW THEREFORE; BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEOKUK, IOWA: that the fee schedule and wording changes to the Reservation Procedure Guidelines for the Rand Park Pavilion Commission is hereby approved.

Passed & Approved this 19th day of March 2025.

Mayor –Mark Smidt

Attest – Celeste El Anfaoui

Current schedule

	Deposit	Rental 7am-noon	Rental Noon- 5pm	Rental 5pm-11pm	Rental All Day	Facility Manager
Non-profit	100	50	50	50	150	75
Wedding	100	60	60	100	200	75
For-Profit	200	75	75	150	300	150
For Profit (additional Electricity)	200	100	100	200	350	200

Facility manager coordinates event provided technical services such as lighting operator, sound set up/operation and stage hands, the facility manager can assist with information regarding site prep and or clean up:

Proposed -

1. Drop Facility Manager. We have never used this
- 2, Drop last row again we have to our knowledge never used additional power, at some time in the past, upgrades were done but should not be necessary, if we don't have enough then we will not have enough.
- 3 alter schedule to this, deposits remain the same.

Non-profit rentals increase from 50 dollars per timeframe to 100 dollars per and all day increases from 150 dollars to 250 dollars.

Weddings rental per timeframe goes from 60 to 100 dollars per and all day from 200 to 250 dollars.

Proposed schedule

	Deposit	Rental 7am-noon	Rental Noon-5pm	Rental 5pm-11pm	Rental All Day
Non-profit	100	75	75	75	200
Wedding	100	100	100	150	250
For-Profit	200	150	159	175	400



COUNCIL ACTION FORM

Date: March 19, 2026

Presented By: Brian Carroll, PWD

Subject: Portion of Alley Between 4th St. & 5th St. Agenda Item: 10

Description:

Staff is requesting approval to award the contract for the alley pavement replacement project located at the easterly end of the alley between 4th Street and 5th Street, and between Main Street and Blondeau Street.

The project involves replacing approximately 110 linear feet of alley pavement at the easterly end of the alley located between 4th Street and 5th Street, and between Main Street and Blondeau Street. The existing alley surface has deteriorated and requires replacement to improve access, drainage, and maintain the alley infrastructure.

Two bids were received in the fall of 2025 for the project. Jones Contracting submitted a bid in the amount of \$37,750, and Hickey Contracting submitted a bid in the amount of \$32,000.

The cost of the project will be shared between the Keokuk Water Works in the amount of \$5,000 and Kevin Kuckelman, owner of Hotel Iowa, in the amount of \$5,000. The City of Keokuk will be responsible for the remaining balance of \$22,000.

Staff recommends awarding the project to Hickey Contracting of Keokuk, Iowa, as the lowest responsible bidder, in the amount of \$32,000.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: 110-211-6799 Title: CAP ROADWAY MAINT

Amount Budgeted: _____

Actual Cost: \$22,000

Under/Over: _____

Funding Sources:

RUT _____

Departments:

RUT _____

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

**A RESOLUTION APPROVING THE REPAIR OF PORTION OF ALLEY
BETWEEN 4TH & 5TH STREET AND MAIN & BLONDEAU STREET**

WHEREAS the existing alley surface between 4th Street and 5th Street, between Main Street and Blondeau Street at the easterly end has deteriorated and requires replacement to improve drainage and maintain the alley structure; and

WHEREAS the project involves replacing approximately 110 linear feet of alley pavement; and

WHEREAS two bids were received in the fall of 2025 with Hickey Contracting Company of Keokuk, IA being the low bidder, submitting a bid in the amount of \$32,000; and

WHEREAS the cost of the project will be shared between Keokuk Municipal Water Works paying \$5,000 and Kevin Kuckelman, owner of Hotel Iowa, paying \$5,000 and the city paying the remaining \$22,000.

NOW THEREFORE BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEOKUK, IOWA, that a contract be awarded to Hickey Contracting Company of Keokuk, IA in the amount of \$32,000 to repair a portion of the alley between 4th and 5th Street and Main Street and Blondeau Street.

Passed this 19th day of March 2026

Mayor – Mark Smidt

Attest – Celeste El Anfaoui



PROPOSAL

1956 West Point Rd.
PO Box 156
West Point, IA 52656

Phone: 319-837-8129
Fax: 319-837-6298

Date: 11/26/2025
REV 12/2/2025

To:
City of Keokuk
Attn: Brian Carroll

Job Name/Location:
PCC Alley Replacement in
Keokuk, Iowa 52632

We hereby submit specifications and estimates for:

Notes:

Jones Contracting Corp. will call utility locates using Iowa OneCall. Owner to mark private utilities
Contractor not responsible for damages to unmarked utilities, public or private
Will backfill with available dirt
Iowa DOT C3WR(C) mix at 7" thickness
Quoted without reinforcement
Rock base as needed
JCC not responsible for damage to surrounding pavement (HMA or PCC) already in poor condition

Final payment will be based on field measurements at unit price
Priced for work in 2026 work in any other year is subject to increase

Exclusions:

Permits, bonds, or dues
Sales Tax
Certified Plant Inspection
Engineering, Surveying, Staking, and Testing of any kind. Must be performed by licensed survey firm.
Winter Conditions
Utility adjustments, intakes, structures, or other misc. underground work - unless noted above
Landscaping/seeding/importing of black dirt
Unsuitable Soils, if encountered, will be billed with time spent and materials used
Concrete Washout
If not mentioned above, it is not considered in the total pricing

Item No.	Description	Unit	QTY	Unit Price	Extended
1.00	7" Non-Reinforced PCC Alley	SF	2800.00	\$ 12.75	\$ 35,700.00
2.00	Modified Subbase (As Needed)	Tons	62.00	\$ 25.00	\$ 1,550.00
3.00	Mobilization	LS	1.00	\$ 500.00	\$ 500.00
				Total:	\$ 37,750.00

Proposal valid for: 14 Days

Proposal prepared by: Patrick Jones



Payment terms: Due Upon Completion of JCC Work

All material is guaranteed to be as specified. All work to be completed in a professional manner according to standard practices. Any alteration or deviation from above specifications involving extra costs will be executed only upon written orders, and will become an extra charge above the estimate. JCC reserves the right to withdraw Proposal if above conditions are not met. All agreements contingent upon accidents or delays beyond our control. Owner to carry fire, tornado, and other necessary insurance. Our workers are fully covered by Medical, Compensation, Insurance

Acceptance of Proposal - The above prices, specifications and conditions are satisfactory and are hereby accepted. You are authorized to do the work as specified. Payment will be made as outlined above.

Date of Acceptance: _____

Signature: _____

Signature: _____

HICKEY CONTRACTING COMPANY

S. 14th and G Street

MIKE HICKEY
P.O. Box 68
Keokuk, Iowa 52632

Phone (319) 524-4015
Fax (319) 524-1567

November 10, 2025

City of Keokuk
PO Box 68
501 Main St.
Keokuk, IA 52632

ATTN: Brian Carroll

RE: Alley behind the Hotel Iowa

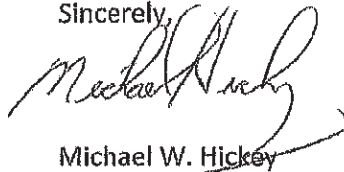
Brian,

We propose to provide labor, equipment and material to remove and replace approximately 280 S.Y. of the asphalt alley. We will saw and remove the asphalt working around the fixed objects near the hotel wall, as we discussed. The new concrete will be IDOT approved with class 3 rock, no CPI. Any base material required will be extra. Adjustment of the manhole will be by you.

Our price for the above would be \$142.50/SY, with a minimum charge of \$32,000.00.

If you have any questions, feel free to contact me.

Sincerely,



Michael W. Hickey

MWH/sc
Cell: (319) 795-0066



COUNCIL ACTION FORM

Date: 3/19/26

Presented By: Ferneau/El Anfaoui

Subject: FY 2025 Audit Agenda Item: 11

Description:

Anderson and Larkin completed the FY 2025 Audit for your consideration.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: _____ Title: _____

Amount Budgeted: _____

Actual Cost: _____

Under/Over: _____

Funding Sources:

Departments:

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

**A RESOLUTION ACCEPTING THE ANNUAL FINANCIAL AUDIT REPORT
FOR FISCAL YEAR ENDING JUNE 30, 2025**

WHEREAS, the City of Keokuk, Iowa is required to conduct an annual financial audit;
and

WHEREAS, the accounting firm of Anderson, Larkin & Co has completed said audit for
Fiscal Year Ending June 30, 2025.

**THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF
KEOKUK IOWA, THAT** the City Council has reviewed and now accepts the Annual
Financial Audit for Fiscal Year Ending June 30, 2025.

PASSED, APPROVED, AND ADOPTED this 19th day of March 2026.

Mark Smidt, Mayor

ATTEST:

Celeste El Anfaoui, City Clerk



ANDERSON, LARKIN & CO. P.C.
Certified Public Accountants
"Your Success Is Our Business."

Kenneth E. Crosser, CPA
April D. Crosser, CPA
Michael J. Podliska, CPA
Adam L. Sturm, CPA

March 3, 2026

To The Mayor and Members of the City Council
City of Keokuk, Iowa

We have audited the cash basis financial statements of the governmental activities, the business-type activities, each major fund, the discretely presented component unit and the aggregate remaining fund information of the City of Keokuk, Iowa for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under generally accepted auditing standards and Government Auditing Standards, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our letter to you dated January 18, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Keokuk, Iowa are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended 2025. We noted no transactions entered into by the City of Keokuk, Iowa during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial and communicate them to the appropriate level of management. Management has corrected all such misstatements. In addition, none of the misstatements detected as a result of audit procedures and corrected by management were material, either individually or in aggregate, to each opinion unit's financial statements taken as a whole.

Disagreements with Management

For purposes of this letter, a disagreement with management is a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

To The Mayor and Members of the City Council
City of Keokuk, Iowa
March 3, 2026
Page Two

Management Representations

We have requested certain representations from management that are included in the management representation letter dated March 3, 2026.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City of Keokuk, Iowa's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City of Keokuk, Iowa's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We applied certain limited procedures to the Management's Discussion and Analysis, Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances – Budget and Actual (Cash Basis), Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City Contributions for the Iowa Public Employees' Retirement System, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on the schedule of cash receipts, disbursements, and changes in cash balances-nonmajor governmental funds, schedule of receipts by source and disbursements by function-all governmental funds which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash receipts and disbursements basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restriction on Use

This information is intended solely for the information and use of the Mayor and the City Council and management of the City of Keokuk, Iowa, and is not intended to be, and should not be, used by anyone other than these specified parties.

Very truly yours,

ANDERSON, LARKIN & CO., P.C.

ANDERSON, LARKIN & CO., P.C.

CITY OF KEOKUK, IOWA
INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS AND
SUPPLEMENTARY AND OTHER INFORMATION
SCHEDULE OF FINDINGS

JUNE 30, 2025

CITY OF KEOKUK, IOWA

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CITY OF KEOKUK, IOWA

OFFICIALS
JUNE 30, 2025

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Kathie Mahoney	Mayor	December 31, 2025
Michael Greenwald	Mayor Pro Tem	December 31, 2025
Dorothy Cackley	Council Member – At Large	December 31, 2025
Devon Dade	Council Member – At Large	December 31, 2027
Carissa Crenshaw	Council Member – Ward 1	December 31, 2025
Tyler Walker	Council Member – Ward 2	December 31, 2027
Jeff Mullin	Council Member – Ward 3	December 31, 2025
Steve Andrews	Council Member – Ward 4	December 31, 2027
Dan Tillman	Council Member – Ward 5	December 31, 2025
Roger Bryant	Council Member – Ward 6	December 31, 2027
Michael Greenwald	Council Member – Ward 7	December 31, 2025
James Ferneau	City Administrator	Indefinite
Celeste El Anfaoui	City Clerk	Indefinite
James F. Dennis	Attorney	Indefinite
Zeth Baum	Chief of Police	Indefinite
Gabe Rose	Fire Chief	Indefinite



ANDERSON, LARKIN & CO. P.C.
 Certified Public Accountants
"Your Success Is Our Business."

Kenneth E. Crosser, CPA
 April D. Crosser, CPA
 Michael J. Podliska, CPA
 Adam L. Sturm, CPA

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

Summary of Opinions

<u>Opinion Unit</u>	<u>Type of Opinion</u>
Government Activities	Unmodified
Business-Type Activities	Unmodified
Aggregate Discretely Presented Component Units	Adverse
Major Government Funds:	
General	Unmodified
Road Use Tax	Unmodified
Local Option Sales Tax	Unmodified
Employee Benefits	Unmodified
Urban Renewal TIF	Unmodified
Debt Service	Unmodified
Cemetery Perpetual Care	Unmodified
Capital Projects	Unmodified
Major Enterprises Funds:	
Sewer	Unmodified
Bridge	Unmodified
Solid Waste	Unmodified

Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units

The financial statements do not include the financial data for the City's legally separate component units. Accounting principles applicable to the cash basis of accounting require the financial data for those component units be reported with the financial data of the City's primary government unless the City also issued financial statements for the financial reporting entity which include the financial data for its component units. The City has not issued such reporting entity financial statements. The amounts by which this departure would affect the receipts, disbursements and cash balances of the aggregate discretely presented component units has not been determined.

Adverse Opinion

In our opinion, because of the significance of the matter discussed in the “Basis for Adverse Opinion on the Aggregate Discretely Presented Component Units” paragraph, the financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the City of Keokuk, Iowa as of June 30, 2025, or the changes in cash basis financial position thereof for the year then ended in accordance with the basis of accounting described in Note 1.

Unmodified Opinion

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 of Keokuk, Iowa 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 United 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 City of Keokuk, Iowa and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe 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 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.

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 of Keokuk, Iowa’s internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.

- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Keokuk, Iowa's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Keokuk, Iowa'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 nine years ended June 30, 2024 (which are not presented herein) and expressed qualified opinions on those financial statements which were prepared on the cash basis of accounting. The supplementary information included in Schedules 1 through 4 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 GAAS. In our opinion, the supplementary information in Schedules 1 through 4 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 Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City Contributions on pages 5 through 10 and 31 through 43 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 March 3, 2026 on our consideration of the City of Keokuk, Iowa'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 of Keokuk, Iowa's internal control over financial reporting and compliance.

ANDERSON, LARKIN & CO., P.C.

ANDERSON, LARKIN & CO., P.C.

Ottumwa, Iowa
March 3, 2026

MANAGEMENT'S DISCUSSION AND ANALYSIS

The City of Keokuk, Iowa provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2025. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

2025 FINANCIAL HIGHLIGHTS

- Receipts of the City's governmental activities increased 32.7% or approximately \$5,688,436, in fiscal year 2025. The increase in receipts is primarily a result of an increase in operating grants and bond proceeds received in fiscal year 2025.
- Disbursements of the City's governmental activities increased 36.1% or approximately \$6,066,777, in fiscal year 2025. The increase in disbursements was primarily the result of more expenditures for public safety, public works, and capital projects.
- The City's total cash basis net position increased 2.3% or approximately \$446,862 in fiscal year 2025. Of this amount, the cash basis net position of the governmental activities increased approximately \$188,373 and the cash basis net position of the business-type activities increased approximately \$258,489.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements and other information, as follows:

Management's Discussion and Analysis introduces the basic financial statements and provides an analytical overview of the City's financial activities.

The Government-wide Financial Statement consists of a Cash Basis Statement of Activities and Net Position. This statement provides information about the activities of the City as a whole and presents an overall view of the City's finances.

The Fund Financial Statements tell how governmental services were financed as well as what remains for future spending. Fund financial statements report the City's operation in more detail than the government-wide financial statement by providing information about the most significant funds.

Notes to Financial Statements provide additional information essential to a full understanding of the data provided in the basic financial statements.

Other Information further explains and supports the financial statements with a comparison of the City's budget for the year and the City's proportionate share of the net pension liability (asset) and related contributions.

Supplementary Information provides detailed information about the nonmajor governmental funds.

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. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

REPORTING THE CITY'S FINANCIAL ACTIVITIES

Government-wide Financial Statement

One of the most important questions asked about the City's finances is, "Is the City as a whole better off or worse off as a result of the year's activities?" The Cash Basis Statement of Activities and Net Position reports information which helps answer this question.

The Cash Basis Statement of Activities and Net Position presents the City's net position. Over time, increases or decreases in the City's net position may serve as a useful indicator of whether the financial position of the City is improving or deteriorating.

The Cash Basis Statement of Activities and Net Position is divided into two kinds of activities:

- Governmental Activities include public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service and capital projects. Property tax and state and federal grants finance most of these activities.
- Business-type Activities include the sewer, bridge and solid waste funds. These activities are financed primarily by user charges.

Fund Financial Statements

The City has two kinds of funds:

- 1) Governmental funds account for most of the City's basic services. These focus on how money flows into and out of those funds, and the balances at year-end that are available for spending. The governmental funds include: 1) the General Fund, 2) the Special Revenue Funds, such as Road Use Tax and Urban Renewal Tax Increment, 3) the Debt Service Fund, 4) the Capital Projects Funds and 5) the Permanent Fund. The governmental fund financial statements provide a detailed view of the City's general government operations and the basic services it provides. Governmental fund information helps determine whether there are more or fewer financial resources that can be spent in the near future to finance the City's programs.

The required financial statement for governmental funds is a Statement of Cash Receipts, Disbursements and Changes in Cash Balances.

- 2) Proprietary funds account for the City's Enterprise Funds. Enterprise Funds are used to report business type activities. The City maintains the Enterprise Funds to provide separate information for the Sewer, Bridge, and Solid Waste funds, considered to be major funds of the City.

The required financial statement for proprietary funds is a Statement of Cash Receipts, Disbursements and Changes in Cash Balances.

GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of financial position. The City's cash balance for governmental activities increased from a year ago, increasing from approximately \$13,572,623 to approximately \$13,760,995. The analysis which follows focuses on the changes in cash basis net position of governmental activities.

Changes in Cash Basis Net Position of Governmental Activities

	Year Ended June 30,	
	<u>2025</u>	<u>2024</u>
Receipts:		
Program receipts:		
Charges for service	\$ 43,428	\$ 30,382
Operating grants, contributions and restricted interest	5,024,199	3,467,270
Capital grants, contributions and restricted interest	175,125	16,298
General receipts:		
Property tax	7,215,724	6,601,762
Local option sales tax	1,537,449	1,543,591
Tax increment financing	1,569,643	1,138,817
Utility excise tax and replacement tax	974,984	1,011,517
Riverboat gaming tax	238,784	414,404
Hotel/motel tax	351,757	353,498
Unrestricted interest on investments	297,013	334,454
Bond/note proceeds	4,973,964	-
Other general receipts and transfers	680,709	2,482,350
Total receipts	<u>23,082,779</u>	<u>17,394,343</u>
Disbursements:		
Public safety	8,038,811	5,886,557
Public works	3,180,908	2,404,394
Culture and recreation	1,886,045	2,219,499
Community and economic development	360,448	367,314
General government	2,007,466	2,022,783
Debt service	3,476,819	3,150,173
Capital projects	3,943,909	776,909
Total disbursements	<u>22,894,406</u>	<u>16,827,629</u>
Change in cash basis net position	188,373	566,714
Cash basis net position beginning of year	<u>13,572,622</u>	<u>13,005,908</u>
Cash basis net position end of year	<u>\$ 13,760,995</u>	<u>\$ 13,572,622</u>

The City's total receipts for governmental activities increased 32.7% or approximately \$5,688,436 over the prior year. The total cost of all programs and services increased approximately \$6,066,777, or 36.1%. The increase in receipts is primarily a result of an increase in operating grants and bond proceeds. The increase in disbursements was primarily the result of more expenditures for capital projects, public safety and public works.

The cost of all governmental activities this year was approximately \$22,894,406 compared to approximately \$16,827,629 last year. However, as shown in the Statement of Activities and Net Position on pages 11 and 12, the amount taxpayers ultimately financed for these activities was approximately \$17,651,654 because some of the cost was paid by those directly benefiting from the programs (approximately \$43,428) or by other governments and organizations which subsidized certain programs with grants and contributions (approximately \$5,199,324).

Changes in Cash Basis Net Position of Business-Type Activities

	Year Ended June 30,	
	<u>2025</u>	<u>2024</u>
Receipts:		
Program receipts:		
Charges for service:		
Sewer	\$ 2,796,181	\$ 3,124,894
Bridge	132,275	134,173
Solid waste	1,045,997	987,146
Capital grants, contributions, and restricted interest:		
Sewer	48	72
Bridge	103,303	98,370
General receipts:		
Miscellaneous	<u>180,801</u>	<u>57,824</u>
Total receipts	<u>4,258,605</u>	<u>4,402,479</u>
Disbursements:		
Sewer	2,963,928	3,173,218
Bridge	390,583	429,464
Solid waste	<u>954,105</u>	<u>1,043,616</u>
Total disbursements	<u>4,308,616</u>	<u>4,646,298</u>
Other financing (uses)	<u>308,500</u>	<u>(242,000)</u>
Change in cash basis net position	258,489	(485,819)
Cash basis net position beginning of year	<u>5,841,511</u>	<u>6,327,330</u>
Cash basis net position end of year	<u>\$ 6,100,000</u>	<u>\$ 5,841,511</u>

Total business type activities receipts for the fiscal year were approximately \$4,258,605 compared to approximately \$4,402,479 last year. The decrease in receipts was primarily the result of decreases in sewer charges. Total disbursements for the fiscal year decreased 7.3% to approximately \$4,308,616, due to decreases in disbursements from the Sewer, Bridge and Solid Waste funds.

INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS

As the City of Keokuk, Iowa completed the year, its governmental funds reported a combined fund balance of \$13,718,026, an increase of \$145,404 above last year's total of \$13,572,622. The following are the major reasons for the changes in fund balances of the major funds from the prior year.

- The General Fund cash balance decreased \$831,054 from the prior year to \$4,323,170 due to an increase in public safety and public work disbursements during the current year.
- The Special Revenue, Road Use Tax Fund (RUT) Fund cash balance increased \$394,292 to \$1,964,274 due to bond proceeds received during the current year.
- The Special Revenue, Local Option Sales Tax Fund cash balance increased \$137,449 to \$1,158,648. This increase was due to other city tax receipts exceeding transfers out of the fund.
- The Special Revenue, Employee Benefits Fund cash balance increased \$90,346 to \$612,379 due to an increase in property tax receipts during the current year.
- The Special Revenue, Urban Renewal TIF Fund cash balance increased \$339,642 to \$398,200 due to tax increment financing receipts exceeding transfers out of the fund.

INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS (Continued)

- The Cemetery Perpetual Care Fund cash balance held steady increasing by \$2,725 to \$517,495 due to receipts exceeding disbursements during the current year.
- The Debt Service Fund cash balance increased \$70,419 to \$11,932 due to an increase in property tax receipts and transfers in.
- The Capital Projects Fund cash balance increased \$261,839 to \$4,519,059 due to an increase bond proceeds in during the current year.

INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS

- The Enterprise, Sewer Fund cash balance held steady increasing by \$11,961 to \$3,722,463.
- The Enterprise, Bridge Fund cash balance decreased \$145,364 to \$1,828,855 due to disbursements exceeding receipts.
- The Enterprise, Solid Waste Fund cash balance increased \$391,892 to \$548,682 due to an increase in receipts.

BUDGETARY HIGHLIGHTS

Over the course of the year, the City amended its budget one time. The amendment was approved on May 15, 2025.

The City's receipts were \$797,904 less than budget, a variance of 3.4%. This was primarily due to the City receiving less in miscellaneous receipts than anticipated.

Total disbursements were \$1,791,643 less than budget, a variance of 6.2%. The culture and recreation, community and economic development, general government, capital projects, and business type disbursements were all less than budget.

DEBT ADMINISTRATION

At June 30, 2025, the City had \$27,926,000 in bonds and other long-term debt outstanding, compared to \$25,282,241 last year as shown below.

	Outstanding Debt at Year End	
	<u>2025</u>	<u>2024</u>
General obligation bonds/notes	\$ 18,905,000	\$ 15,040,000
Revenue notes	<u>9,021,000</u>	<u>10,242,241</u>
Total	\$ <u>27,926,000</u>	\$ <u>25,282,241</u>

The Constitution of the State of Iowa limits the amount of general obligation debt cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation and tax increment financing debt of \$18,905,000 is below its constitutional debt limit of \$38,161,143. Additional information about the City's long-term debt is presented in Note 3 to the financial statements.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES

City of Keokuk's elected and appointed officials and citizens considered many factors when setting the fiscal year 2026 budget, tax rates and fees charged for various City activities. One of those factors is the economy. The Lee County unemployment rate now stands at 4.1% versus 3.7% a year ago. This compares with the State's unemployment rate of 3.7% and the national rate of 2.8%.

ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES (continued)

The continued poor economy, high unemployment regionally, the increased cost of public pensions and a rollback on commercial property taxable valuation has caused the City to continue to experience cuts in revenues resulting in decreased operating revenues for the City especially in general fund departmental operations. There is also concern regarding future property tax revenues resulting from State legislation which could overhaul the property tax system. Changes are currently in effect and will significantly impact the City in future years.

EXCLUDED COMPONENT UNITS

Keokuk Municipal Waterworks (Waterworks) is a component unit of the City of Keokuk. Waterworks and the City of Keokuk are considered separate legal entities. Waterworks meets the component unit definition because the City Council appoints the Board of Trustees of Waterworks. However, since Waterworks operates under the accrual method of accounting and the City of Keokuk operates under the cash method of accounting, this component unit has not been presented in the accompanying financial statements. The financial statements of Waterworks are available at Waterworks' office, 20 North 4th Street, Keokuk, Iowa.

Keokuk Public Library Foundation (Foundation) is a component unit of the City of Keokuk. The Foundation, a separate legal entity, exists for the purpose of attracting funds to benefit the Public Library which serves the Keokuk area and to disburse those funds in a manner which will benefit the Library. The Foundation meets the definition of a component unit since it raises funds on behalf of the Library. The financial statements of the Foundation have not been audited, so this component unit has not been presented in the accompanying financial statements.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact James Ferneau, City Administrator, 501 Main Street, Keokuk, Iowa 52632 or telephone at 319-524-2050.

BASIC FINANCIAL STATEMENTS

CITY OF KEOKUK, IOWA

CASH BASIS STATEMENT OF ACTIVITIES AND NET POSITION
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

Functions/Programs:	<u>Disbursements</u>	<u>Charges for Services</u>	<u>Program Receipts</u>	
			<u>Operating Grants, Contributions and Restricted Interest</u>	<u>Capital Grants, Contributions and Restricted Interest</u>
Governmental activities:				
Public safety	\$ 8,038,811	\$ 5,673	\$ 93,712	\$ -
Public works	3,180,908	-	1,715,393	-
Culture and recreation	1,886,045	37,755	45,817	-
Community and economic development	360,448	-	71,696	-
General government	2,007,466	-	153,745	-
Debt service	3,476,819	-	-	-
Non-program general revenue	-	-	2,943,836	-
Capital projects	3,943,909	-	-	175,125
Total governmental activities	<u>22,894,406</u>	<u>43,428</u>	<u>5,024,199</u>	<u>175,125</u>
Business-type activities:				
Sewer	2,963,928	2,796,181	-	48
Bridge	390,583	132,275	-	103,303
Solid waste	954,105	1,045,997	-	-
Total business-type activities	<u>4,308,616</u>	<u>3,974,453</u>	<u>-</u>	<u>103,351</u>
Total	\$ <u>27,203,022</u>	\$ <u>4,017,881</u>	\$ <u>5,024,199</u>	\$ <u>278,476</u>
General Receipts and Transfers:				
Property and other city tax levied for:				
General purposes				
Debt service				
Tax increment financing				
Local option sales tax				
Utility excise tax				
Riverboat gaming tax				
Hotel/motel tax				
Unrestricted investment earnings				
Proceeds from capital loan notes				
Miscellaneous				
Transfers				
Total general receipts and transfers				
Change in cash basis net position				
Cash basis net position beginning of year				
Cash basis net position end of year				
<u>Cash Basis Net Position</u>				
Restricted:				
Nonexpendable:				
Cemetery perpetual care				
Expendable:				
Debt service				
Local option sales tax				
Employee benefits				
Streets				
Capital projects				
Urban renewal purposes				
Other purposes				
Unrestricted				
Total cash basis net position				

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

Governmental Activities	Business Type Activities	Total
\$ (7,939,426)	\$ -	\$ (7,939,426)
(1,465,515)	-	(1,465,515)
(1,802,473)	-	(1,802,473)
(288,752)	-	(288,752)
(1,853,721)	-	(1,853,721)
(3,476,819)	-	(3,476,819)
2,943,836	-	2,943,836
(3,768,784)	-	(3,768,784)
<u>(17,651,654)</u>	<u>-</u>	<u>(17,651,654)</u>
-	(167,699)	(167,699)
-	(155,005)	(155,005)
-	91,892	91,892
-	<u>(230,812)</u>	<u>(230,812)</u>
<u>(17,651,654)</u>	<u>(230,812)</u>	<u>(17,882,466)</u>
5,025,840	-	5,025,840
2,189,884	-	2,189,884
1,569,643	-	1,569,643
1,537,449	-	1,537,449
974,984	-	974,984
238,784	-	238,784
351,757	-	351,757
297,013	-	297,013
4,973,964	300,000	5,273,964
689,209	180,801	870,010
<u>(8,500)</u>	<u>8,500</u>	<u>-</u>
<u>17,840,027</u>	<u>489,301</u>	<u>18,329,328</u>
188,373	258,489	446,862
<u>13,572,622</u>	<u>5,841,511</u>	<u>19,414,133</u>
\$ <u>13,760,995</u>	\$ <u>6,100,000</u>	\$ <u>19,860,995</u>
\$ 517,495	\$ -	\$ 517,495
11,932	122,100	134,032
1,158,648	-	1,158,648
612,379	-	612,379
1,964,274	-	1,964,274
4,519,059	-	4,519,059
398,200	-	398,200
255,838	-	255,838
<u>4,323,170</u>	<u>5,977,900</u>	<u>10,301,070</u>
\$ <u>13,760,995</u>	\$ <u>6,100,000</u>	\$ <u>19,860,995</u>

CITY OF KEOKUK, IOWA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES
GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	<u>Special Revenue</u>				
	<u>General</u>	<u>Road Use Tax</u>	<u>Local Option Sales Tax</u>	<u>Employee Benefits</u>	<u>Urban Renewal TIF</u>
<u>RECEIPTS:</u>					
Property tax	\$ 2,608,032	\$ -	\$ -	\$ 2,416,380	\$ -
Tax increment financing	-	-	-	-	1,569,643
Other city tax	961,135	-	1,537,449	336,419	-
Licenses and permits	1,233,852	-	-	-	-
Use of money and property	400,564	-	-	41	-
Intergovernmental	666,253	1,405,992	-	41,552	15,036
Charges for service	115,301	-	-	-	-
Miscellaneous	1,690,877	-	-	75,631	-
Total receipts	<u>7,676,014</u>	<u>1,405,992</u>	<u>1,537,449</u>	<u>2,870,023</u>	<u>1,584,679</u>
<u>DISBURSEMENTS:</u>					
Operating:					
Public safety	8,038,811	-	-	-	-
Public works	1,606,423	1,574,485	-	-	-
Culture and recreation	1,885,745	-	-	-	-
Community and economic development	153,336	-	-	-	-
General government	1,910,426	-	-	97,040	-
Debt service	-	-	-	-	10,268
Capital projects	-	-	-	-	-
Total disbursements	<u>13,594,741</u>	<u>1,574,485</u>	<u>-</u>	<u>97,040</u>	<u>10,268</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(5,918,727)</u>	<u>(168,493)</u>	<u>1,537,449</u>	<u>2,772,983</u>	<u>1,574,411</u>
Other financing sources (uses):					
Proceeds from debt	1,750,000	250,000	-	-	-
Transfers in	4,096,173	312,785	-	-	-
Transfers out	<u>(758,500)</u>	<u>-</u>	<u>(1,400,000)</u>	<u>(2,682,637)</u>	<u>(1,234,769)</u>
Total other financing sources (uses)	<u>5,087,673</u>	<u>562,785</u>	<u>(1,400,000)</u>	<u>(2,682,637)</u>	<u>(1,234,769)</u>
Change in cash balances	(831,054)	394,292	137,449	90,346	339,642
Cash balances beginning of year	<u>5,154,224</u>	<u>1,569,982</u>	<u>1,021,199</u>	<u>522,033</u>	<u>58,558</u>
Cash balances end of year	\$ <u>4,323,170</u>	\$ <u>1,964,274</u>	\$ <u>1,158,648</u>	\$ <u>612,379</u>	\$ <u>398,200</u>
<u>Cash Basis Fund Balances</u>					
Nonspendable - Cemetery perpetual care	\$ -	\$ -	\$ -	\$ -	\$ -
Restricted for:					
Debt service	-	-	-	-	-
Local option sales tax	-	-	1,158,648	-	-
Employee benefits	-	-	-	612,379	-
Streets	-	1,964,274	-	-	-
Capital projects	-	-	-	-	-
Urban renewal purposes	-	-	-	-	398,200
Other purposes	-	-	-	-	-
Unassigned	<u>4,323,170</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash basis fund balances	\$ <u>4,323,170</u>	\$ <u>1,964,274</u>	\$ <u>1,158,648</u>	\$ <u>612,379</u>	\$ <u>398,200</u>

EXHIBIT B

<u>Permanent</u>				
<u>Cemetery</u>		<u>Capital</u>		
<u>Perpetual Care</u>	<u>Debt Service</u>	<u>Projects</u>	<u>Nonmajor</u>	<u>Total</u>
\$ -	\$ 2,189,884	\$ -	\$ 1,428	\$ 7,215,724
-	-	-	-	1,569,643
-	267,972	-	111,002	3,213,977
-	-	-	-	1,233,852
-	-	97,500	-	498,105
-	37,245	175,125	80,818	2,422,021
-	-	-	-	115,301
<u>3,025</u>	<u>-</u>	<u>79,159</u>	<u>-</u>	<u>1,848,692</u>
<u>3,025</u>	<u>2,495,101</u>	<u>351,784</u>	<u>193,248</u>	<u>18,117,315</u>
-	-	-	-	8,038,811
-	-	-	-	3,180,908
300	-	-	-	1,886,045
-	-	-	207,112	360,448
-	-	-	-	2,007,466
-	3,466,551	-	-	3,476,819
-	-	<u>3,943,909</u>	-	<u>3,943,909</u>
<u>300</u>	<u>3,466,551</u>	<u>3,943,909</u>	<u>207,112</u>	<u>22,894,406</u>
<u>2,725</u>	<u>(971,450)</u>	<u>(3,592,125)</u>	<u>(13,864)</u>	<u>(4,777,091)</u>
-	-	2,973,964	-	4,973,964
-	1,041,869	880,000	62,900	6,393,727
-	-	-	(326,321)	(6,402,227)
-	<u>1,041,869</u>	<u>3,853,964</u>	<u>(263,421)</u>	<u>4,965,464</u>
2,725	70,419	261,839	(277,285)	188,373
<u>514,770</u>	<u>(58,487)</u>	<u>4,257,220</u>	<u>533,123</u>	<u>13,572,622</u>
\$ <u>517,495</u>	\$ <u>11,932</u>	\$ <u>4,519,059</u>	\$ <u>255,838</u>	\$ <u>13,760,995</u>
\$ 517,495	\$ -	\$ -	\$ -	\$ 517,495
-	11,932	-	-	11,932
-	-	-	-	1,158,648
-	-	-	-	612,379
-	-	-	-	1,964,274
-	-	4,519,059	-	4,519,059
-	-	-	-	398,200
-	-	-	255,838	255,838
-	-	-	-	<u>4,323,170</u>
\$ <u>517,495</u>	\$ <u>11,932</u>	\$ <u>4,519,059</u>	\$ <u>255,838</u>	\$ <u>13,760,995</u>

CITY OF KEOKUK, IOWA

STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND CHANGES IN CASH BALANCES
PROPRIETARY FUNDS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	Enterprise			
	<u>Sewer</u>	<u>Bridge</u>	<u>Solid Waste</u>	<u>Total</u>
<u>Operating receipts:</u>				
Charges for service	\$ 2,796,181	\$ 132,275	\$ 1,045,997	\$ 3,974,453
<u>Operating disbursements:</u>				
Business-type activities	2,481,842	390,583	873,572	3,745,997
Excess (deficit) of operating receipts over (under) operating disbursements	314,339	(258,308)	172,425	228,456
<u>Non-operating receipts (disbursements):</u>				
Capital projects	(482,086)	-	-	(482,086)
Debt service	-	-	(80,533)	(80,533)
Proceeds from debt	-	-	300,000	300,000
Interest on investments	48	103,303	-	103,351
Miscellaneous	179,660	1,141	-	180,801
Net non-operating receipts (disbursements)	(302,378)	104,444	219,467	21,533
Excess (deficit) of receipts over disbursements	11,961	(153,864)	391,892	249,989
Transfers in	-	8,500	-	8,500
Change in cash balances	11,961	(145,364)	391,892	258,489
Cash balances beginning of year	3,710,502	1,974,219	156,790	5,841,511
Cash balances end of year	\$ 3,722,463	\$ 1,828,855	\$ 548,682	\$ 6,100,000
<u>Cash Basis Fund Balances</u>				
Restricted for				
Debt service	\$ -	\$ -	\$ 122,100	\$ 122,100
Unrestricted	3,722,463	1,828,855	426,582	5,977,900
Total cash basis fund balances	\$ 3,722,463	\$ 1,828,855	\$ 548,682	\$ 6,100,000

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

City of Keokuk is a political subdivision of the State of Iowa located in Lee County. It was first incorporated in 1851 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, health and social services, culture and recreation, community and economic development and general government services. The City also provides sewer and solid waste utilities for its citizens.

A. Reporting Entity

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

Excluded Component Units

Keokuk Municipal Waterworks (Waterworks) is a component unit of the City of Keokuk. Waterworks and the City of Keokuk are considered separate legal entities. Waterworks meets the component unit definition because the City Council appoints the Board of Trustees of Waterworks. However, since Waterworks operates under the accrual basis of accounting and the City of Keokuk operates under the cash basis of accounting, this component unit has not been presented in the accompanying financial statements. The financial statements of Waterworks are available at Waterworks' office, 20 North 4th Street, Keokuk, Iowa.

Keokuk Public Library Foundation (Foundation) is a component unit of the City of Keokuk. The Foundation, a separate legal entity, exists for the purpose of attracting funds to benefit the Public Library which serves the Keokuk area and to disburse those funds in a manner which will benefit the Library. The Foundation meets the definition of a component unit since it raises funds on behalf of the Library. The financial statements of the Foundation have not been audited, so this component unit has not been presented in the accompanying financial statements.

Jointly Governed Organizations

The City participates in several jointly governed organizations which 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: Keokuk Economic Development Corporation and Great River Regional Waste Authority.

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 receipts are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

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

Nonexpendable restricted net position is subject to externally imposed stipulations which require the cash balance to be maintained permanently by the City, including the City's Permanent funds.

Expendable restricted net position results when constraints placed on the use of cash balances are either externally imposed or are 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 and emergency 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 not paid from other funds.

Special Revenue:

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

The Local Option Sales Tax Fund is used to account for the revenues from the tax authorized by referendum and is used for property tax relief, infrastructure and parks and recreation services.

The Employee Benefits Fund is used to account for property tax and other receipts to be used for the payment of the City's governmental fund employee benefits.

The Urban Renewal Tax Increment Fund is used to account for tax increment financing collections and the repayment of tax increment financing indebtedness.

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 Cemetery Perpetual Care Fund is used to account for all resources related to cemetery servicing and maintenance.

CITY OF KEOKUK, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

B. Basis of Presentation (Continued)

The City reports the following major proprietary funds:

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

The Enterprise, Bridge Fund accounts for the operation and maintenance of the City's bridge.

The Enterprise, Solid Waste Fund accounts for the operation and maintenance of the City's solid waste 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 this 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 are both restricted and unrestricted cash basis net position available to finance the programs. 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 a 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 the governmental 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:

Nonspendable – Amounts which cannot be spent because they are legally or contractually required to be maintained intact.

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

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 1: SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

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 amounts budgeted in the Public Safety, Public Works, and Debt Service functions.

NOTE 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 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.

At June 30, 2025, the City held the following investments:

<u>Investment</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Maturity</u>
United States Treasury Note	<u>1,016,875</u>	<u>1,016,875</u>	2/15/2041
Total	\$ <u>1,016,875</u>	\$ <u>1,016,875</u>	

The City uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, Level 3 inputs are significant unobservable inputs.

The recurring fair values of the Governmental National Mortgage Association securities was determined using quoted market prices. (Level 1 inputs)

In addition, the City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$957,252. There were no limitations or restrictions on withdrawals for the IPAIT investments. The City's investment in the Iowa Public Agency Investment Trust and United States Treasury Notes are unrated.

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 which 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.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 3: BONDS, NOTES, LEASES, AND IT SUBSCRIPTIONS PAYABLE

A summary of changes in bonds and notes payable for the year ended June 30, 2025 is as follows:

	<u>Beginning</u> <u>Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>	<u>Due Within</u> <u>One Year</u>
Governmental activities:					
General obligation bonds	\$ 15,040,000	\$ 5,500,000	\$ 1,635,000	\$ 18,905,000	\$ 1,570,000
Governmental activities total	<u>15,040,000</u>	<u>5,500,000</u>	<u>1,635,000</u>	<u>18,905,000</u>	<u>1,570,000</u>
Revenue bonds/notes:					
Sewer revenue bonds/notes	<u>10,242,241</u>	<u>-</u>	<u>1,221,241</u>	<u>9,021,000</u>	<u>1,245,000</u>
Total	\$ <u>25,282,241</u>	\$ <u>5,500,000</u>	\$ <u>2,856,241</u>	\$ <u>27,926,000</u>	\$ <u>2,815,000</u>

<u>Year Ending</u> <u>June 30,</u>	<u>Revenue Notes</u>		<u>General Obligation and</u> <u>Refunding Capital Loan</u>	
	<u>Principal</u>	<u>Interest</u>	<u>Principal</u>	<u>Interest</u>
2026	1,245,000	177,465	1,640,000	906,543
2027	1,266,000	149,580	1,175,000	882,237
2028	1,286,000	121,053	1,200,000	850,858
2029	1,313,000	91,857	1,235,000	817,920
2030	847,000	64,522	860,000	781,444
2031 – 2035	3,064,000	103,474	3,160,000	3,578,219
2036 – 2040	-	-	4,830,000	2,674,859
2041 – 2045	-	-	<u>4,805,000</u>	<u>1,254,764</u>
Total	\$ <u>9,021,000</u>	\$ <u>707,951</u>	\$ <u>18,905,000</u>	\$ <u>11,746,844</u>

<u>Year Ending</u> <u>June 30,</u>	<u>Total</u>	
	<u>Principal</u>	<u>Interest</u>
2026	2,885,000	1,084,008
2027	2,441,000	1,031,817
2028	2,486,000	971,911
2029	2,548,000	909,777
2030	1,707,000	845,966
2031 – 2035	6,224,000	3,681,693
2036 – 2040	4,830,000	2,674,859
2041 – 2045	<u>4,805,000</u>	<u>1,254,764</u>
Total	\$ <u>27,926,000</u>	\$ <u>12,454,795</u>

Revenue Notes

The City has pledged future solid waste customer receipts, net of specified operating disbursements, to repay \$695,000 in solid waste revenue notes issued in July 2020. The notes are payable solely from solid waste customer net receipts. The total principal and interest remaining to be paid on the notes is \$378,876. For the current year, principal and interest paid and total customer net receipts were \$80,533 and \$172,425, respectively.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

NOTE 3: BONDS, NOTES, LEASES, AND IT SUBSCRIPTIONS PAYABLE (Continued)

The City has pledged future sewer customer receipts, net of specified operating disbursements, to repay \$19,411,000 of sewer revenue notes issued between January 2010 and March 2024. The notes are payable solely from sewer customer net receipts. The total principal and interest remaining to be paid on the notes is \$9,350,075. For the current year, principal and interest paid and total customer net receipts were \$1,284,164 and \$314,339, respectively.

The resolutions providing for the issuance of the solid waste and sewer revenue notes include the following provisions:

- a) The notes will only be redeemed from the future earnings of the enterprise activity and the note holders hold a lien on the future earnings of the funds.
- b) A Solid Waste Enterprise Revenue Debt Service Reserve Fund of \$122,100 shall be maintained and used solely for the purpose of paying principal and interest on the Note and Parity Obligations as the same shall become due and payable.
- c) Solid Waste Net Revenues must be sufficient to produce and maintain net revenues at a level not less than 110% of the principal and interest requirements of the fiscal year.
- d) Sewer Net Revenues must be sufficient to produce and maintain net revenues at a level not less than 110% of the principal and interest requirements of the fiscal year.
- e) Sufficient monthly transfers shall be made to separate solid waste revenue note sinking accounts for the purpose of making the note principal and interest payments when due.

NOTE 4: PENSION PLAN – IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (IPERS)

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

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

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

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

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4: PENSION PLAN – IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (IPERS) (Continued)

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 the member receives benefits before the member’s earliest normal retirement age. For service earned on or after July 1, 2012, the reduction is 0.50% for each month 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 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 the total rate of 15.73%.

The City’s contributions to IPERS for the year ended June 30, 2025 totaled \$302,597.

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 \$1,238,055 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 0.033526%, which was a decrease of .001079% from 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 \$117,340, \$427,713 and \$95,343, respectively.

There were no non-employer contributing entities to IPERS.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4: PENSION PLAN – IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (IPERS) (Continued)

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 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 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 geometric real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
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	<u>100.0 %</u>	

Discount Rate – The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS’ fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS’ investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 4: PENSION PLAN – IOWA PUBLIC EMPLOYEES’ RETIREMENT SYSTEM (IPERS) (Continued)

Sensitivity of the City’s Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability (asset) calculated using the discount rate of 7.00%, 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 <u>(6.00%)</u>	Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
City’s proportionate share of the net pension liability (asset):	\$ <u>3,038,166</u>	\$ <u>1,238,055</u>	\$ <u>(269,547)</u>

IPERS’ Fiduciary Net Position – Detailed information about the pension plan’s fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS’ website at www.ipers.org.

NOTE 5: PENSION PLAN – MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA (MFPRSI)

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by MFPRSI. MFPRSI issues a stand-alone financial report which is available to the public by mail at 7155 Lake Drive, Suite #201, West Des Moines, Iowa 50266 or at www.mfprsi.org.

MFPRSI benefits are established under Chapter 411 of the Code of Iowa and the administrative rules thereunder. Chapter 411 of the Code of Iowa and the administrative rules are the official plan documents. The following brief description is provided for general informational purposes only. Refer to the plan documents for more information.

Pension Benefits – Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full-service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than four years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member’s highest three years of compensation. The average of these three years becomes the member’s average final compensation. The base benefit is 66% of the member’s average final compensation. Members who perform more than 22 years of service receive an additional 2% of the member’s average final compensation for each additional year of service, up to a maximum of eight years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen, plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50% surviving spouse benefit.

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

CITY OF KEOKUK, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5: PENSION PLAN – MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA (MFPRSI) (Continued)

Disability and Death Benefits – Disability benefits may be either accidental or ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60% of the member's average final compensation or the member's service retirement benefit calculation amount. Ordinary disability occurs outside the call of duty and pays benefits equivalent to the greater of 50% of the member's average final compensation for those with 5 or more years of service or the member's service retirement benefit calculation amount and 25% of average final compensation for those with less than five years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50% of the average final compensation of the member plus an additional amount for each child, or the provisions for ordinary death. Ordinary death benefits consist of a pension equal to 40% of the average final compensation of the member plus an additional amount for each child, or a lump-sum distribution to the designated beneficiary equal to 50% of the previous year's earnable compensation of the member or equal to the amount of the member's total contributions plus interest.

Benefits are increased annually in accordance with Chapter 411.6 of the Code of Iowa, which provides a standard formula for the increases.

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

Contributions – Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.55% of earnable compensation for the year ended June 30, 2025.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa, the City's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 22.66% for the year ended June 30, 2025.

The City's contributions to MFPRSI for the year ended June 30, 2024 was \$619,957.

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

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2025.

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 \$4,713,989 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 the MFPRSI relative to the contributions of all MFPRSI participating employers. At June 30, 2024, the City's proportion was 0.0071340% which was a decrease of 0.0001144% from 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 \$680,781, \$2,342,754 and \$(1,694,489), respectively.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

NOTE 5: PENSION PLAN – MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA (MFPRSI) (Continued)

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	3.00 Percent
Salary increases	3.75 to 15.11 percent including inflation
Investment rate of return	7.50 percent, net of pension plan investment expense

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the 10 year period ending June 30, 2023.

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

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Fixed Income	4.8 %
Broad U.S. Equity	7.5
Global Equity	7.6
Broad Non-US Equity	7.7
Managed Futures	5.5
Core Real Estate	6.0
Opportunistic Real Estate	9.8
Global Infrastructure	6.7
Private Credit	9.4
Private Equity	10.2

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed contributions will be made at 9.55% of covered payroll and the City's contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the MFPRSI's fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on MFPRSI's investments was applied to all periods of projected benefit payments to determine the total pension liability.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 5: PENSION PLAN – MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA (MFPRSI) (Continued)

Sensitivity of City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.50%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate 1% lower (6.50%) or 1% higher (8.50%) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
City's proportionate share of the net pension liability:	\$ <u>8,201,672</u>	\$ <u>4,713,989</u>	\$ <u>1,827,146</u>

MFPRSI's Fiduciary Net Position – Detailed information about MFPRSI's fiduciary net position is available in the separately issued MFPRSI financial report which is available on MFPRSI's website at www.mfprsi.org.

NOTE 6: OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Fund Policy – The contribution requirements of plan members are established and may be amended by the City. The City currently finances the benefit plan on a pay-as-you-go basis. The most recent active member monthly premiums for the City and plan members are \$583 for single coverage, \$1,372 for employee/spouse coverage, \$1,359 for employee/child coverage and \$1,615 for family coverage. 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 of Keokuk and are eligible to participate in the group health, dental, and vision plans are eligible to continue 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.

NOTE 7: COMPENSATED ABSENCES

City employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, 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 and sick leave to employees at June 30, 2025 is as follows:

Type of Benefit	Amount
Vacation	\$ 554,149
Sick leave	149,050
Total	\$ 703,199

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

NOTE 8: REVOLVING LOAN FUND

The City has entered into an agreement with Southeast Iowa Regional Planning Commission (SEIRPC) to establish a revolving loan fund for commercial business growth and to assist in new business development. The City received a matching grant of \$99,000 from the United States Department of Agriculture – Rural Business Enterprise Grant. The City transferred \$100,000 in fiscal year 2007 to SEIRPC, which administers and manages the revolving loan fund. At June 30, 2025, these loans to businesses had outstanding balances totaling \$29,013. At June 30, 2025, SEIRPC held cash of \$143,825 for the City, which represents loan repayments received from participating businesses that is available to fund future commercial business growth loans.

CITY OF KEOKUK, IOWA
NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 9: INTERFUND TRANSFERS

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

<u>Transfer In</u>	<u>Amount</u>	<u>Transfer Out</u>	<u>Amount</u>
General	\$ 3,769,852	Employee Benefits	\$ 2,369,852
		Local Option Sales Tax	1,400,000
			<u>3,769,852</u>
General	326,321	Economic Development	326,321
Economic Development	62,900	Urban Renewal TIF	62,900
Capital Projects	30,000	Urban Renewal TIF	30,000
Debt Service	1,041,869	Urban Renewal TIF	1,041,869
Road Use Tax	312,785	Employee Benefits	312,785
Capital Projects	850,000	General	750,000
		Urban Renewal TIF	100,000
			<u>850,000</u>
Bridge	8,500	General	8,500
Total Transfers In	\$ <u>6,402,227</u>	Total Transfers Out	\$ <u>6,402,227</u>

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

NOTE 10: LEASE AGREEMENT

The City leases land to Crown Castle in Tolmie Park. The lease has a term of five years and expires January 14, 2026, with the option to renew for six additional five-year periods. The city receives monthly payments of \$1,749 with an implicit interest rate of 2%.

The City leases land to Danville Telecom in Joyce Park. The lease has a term of ten years and expires May 31, 2033, with the option to renew for two additional ten-year periods. The city receives annual payments of \$1,200 with an implicit interest rate of 4%.

Future principal and interest lease payments as of June 30, 2025 are as follows:

Year Ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	11,340	357	11,697
2027	944	256	1,200
2028	983	217	1,200
2029	1,023	177	1,200
2030	1,065	135	1,200
2031-2032	2,261	139	2,400
Totals	\$ <u>17,616</u>	\$ <u>1,281</u>	\$ <u>18,897</u>

NOTE 11: RELATED PARTY TRANSACTIONS

Keokuk Municipal Waterworks pays the City on an annual basis in lieu of taxes. This amounted to \$200,000 for the year ended June 30, 2025.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 2025

NOTE 12: RISK MANAGEMENT

The City is a member in the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 805 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, property, employment practices liability, public officials liability, cyber liability and law enforcement. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, reinsurance premiums, losses and loss expenses for property risks estimated for the fiscal year, plus all or any portion of any deficiency in capital. Any year-end operating surplus is transferred to capital. Deficiencies in operations are offset by transfers from capital and, if insufficient, by the subsequent year's member contributions.

The City's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The City's contributions to the Pool for the year ended June 30, 2025 were \$373,906.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, employment practices, law enforcement, cyber and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$500,000 each occurrence, each location. Property risks exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the City's risk-sharing certificate, or in the event that a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred. As of June 30, 2025, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given 60 day prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the Pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

The City also carries commercial insurance purchased from other insurers for coverage associated with workmen's compensation and various types of liability insurance. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

CITY OF KEOKUK, IOWA

NOTES TO FINANCIAL STATEMENTS
JUNE 30, 2025

NOTE 13: JOINTLY GOVERNED ORGANIZATION

The City is a participant in Great River Regional Waste Authority, a political subdivision pursuant to the Code of Iowa Chapter 28E. The purpose of the agreement is to provide area governments with solid waste disposal sources. The City currently provides one member of the five-member board. The City paid \$280,948 in fees in fiscal year June 30, 2025. Great River Regional Waste Authority's audited financial statements are available at City Hall.

NOTE 14: 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 receipts 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, \$458,745 of property tax was diverted from the City under the urban renewal and economic development agreements.

NOTE 15: SUBSEQUENT EVENTS

The City has evaluated subsequent events through March 3, 2026, the date statements were available to be issued.

OTHER INFORMATION

CITY OF KEOKUK, IOWA

BUDGETARY COMPARISON SCHEDULE
OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN BALANCES -
BUDGET AND ACTUAL (CASH BASIS) - ALL GOVERNMENTAL FUNDS AND PROPRIETARY FUNDS
OTHER INFORMATION
YEAR ENDED JUNE 30, 2025

	Governmental Funds <u>Actual</u>	Proprietary Funds <u>Actual</u>	<u>Total</u>
<u>RECEIPTS:</u>			
Property tax	\$ 7,215,724	\$ -	\$ 7,215,724
Tax increment financing collections	1,569,643	-	1,569,643
Other city tax	3,213,977	-	3,213,977
Use of money and property	498,105	103,351	601,456
License and permits	1,233,852	-	1,233,852
Intergovernmental	2,422,021	-	2,422,021
Charges for service	115,301	3,974,453	4,089,754
Miscellaneous	<u>1,848,692</u>	<u>180,801</u>	<u>2,029,493</u>
Total receipts	<u>18,117,315</u>	<u>4,258,605</u>	<u>22,375,920</u>
<u>DISBURSEMENTS:</u>			
Public safety	8,038,811	-	8,038,811
Public works	3,180,908	-	3,180,908
Culture and recreation	1,886,045	-	1,886,045
Community and economic development	360,448	-	360,448
General government	2,007,466	-	2,007,466
Debt service	3,476,819	-	3,476,819
Capital projects	3,943,909	-	3,943,909
Business-type	-	4,308,616	4,308,616
Total disbursements	<u>22,894,406</u>	<u>4,308,616</u>	<u>27,203,022</u>
Excess (deficiency) of receipts over (under) disbursements	(4,777,091)	(50,011)	(4,827,102)
Other financing sources (uses), net	<u>4,965,464</u>	<u>308,500</u>	<u>5,273,964</u>
Excess (deficit) of receipts and other financing sources over (under) disbursements and other financing uses	188,373	258,489	446,862
<u>BALANCES</u> - Beginning of year	<u>13,572,622</u>	<u>5,841,511</u>	<u>19,414,133</u>
<u>BALANCES</u> - End of year	\$ <u>13,760,995</u>	\$ <u>6,100,000</u>	\$ <u>19,860,995</u>

	Budgeted Amounts		Final to Total Variance
	Original	Final	
\$	7,003,594	\$ 7,003,594	\$ 212,130
	1,566,868	1,566,868	2,775
	4,154,849	4,179,849	(965,872)
	446,231	450,737	150,719
	77,850	77,900	1,155,952
	6,352,278	2,707,141	(285,120)
	4,509,355	4,101,585	(11,831)
	<u>2,519,500</u>	<u>3,086,150</u>	<u>(1,056,657)</u>
	<u>26,630,525</u>	<u>23,173,824</u>	<u>(797,904)</u>
	5,992,452	8,032,736	(6,075)
	2,633,988	2,608,988	(571,920)
	2,861,310	1,902,864	16,819
	1,818,726	1,834,351	1,473,903
	2,369,721	2,198,678	191,212
	3,446,404	3,446,404	(30,415)
	6,008,400	4,319,400	375,491
	<u>4,491,553</u>	<u>4,651,244</u>	<u>342,628</u>
	<u>29,622,554</u>	<u>28,994,665</u>	<u>1,791,643</u>
	(2,992,029)	(5,820,841)	993,739
	<u>-</u>	<u>-</u>	<u>5,273,964</u>
	(2,992,029)	(5,820,841)	6,267,703
	<u>18,824,106</u>	<u>19,414,139</u>	<u>(6)</u>
\$	<u>15,832,077</u>	\$ <u>13,593,298</u>	\$ <u>6,267,697</u>

CITY OF KEOKUK, IOWA

NOTES TO OTHER INFORMATION – BUDGETARY REPORTING

JUNE 30, 2025

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. 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 Funds, the Permanent Funds and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment resulted in a \$3,456,701 decrease in budgeted revenues and a \$627,889 decrease in budgeted disbursements. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2025, the City exceeded the amount budgeted in the Public Safety, Public Works, and Debt Service functions.

CITY OF KEOKUK, IOWA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE LAST TEN YEARS*

OTHER INFORMATION

	<u>2025</u>	<u>2024</u>	<u>2023</u>
City's proportion of the net pension liability (asset)	0.033526 %	0.034605 %	0.036785 %
City's proportionate share of the net pension liability (asset)	\$ 1,238,055	\$ 1,596,750	\$ 1,460,013
City's covered payroll	\$ 3,137,188	\$ 2,977,998	\$ 3,112,362
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	39.46 %	53.62 %	46.91 %
IPERS' net position as a percentage of the total pension liability (asset)	92.30 %	90.13 %	91.40 %

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
	0.036415 %	0.036209 %	0.036669 %	0.036805 %	0.040426 %	0.039442 %	0.039040 %
\$	51,050	\$ 2,525,817	\$ 2,137,625	\$ 2,328,379	\$ 2,668,822	\$ 2,458,194	\$ 1,940,871
\$	2,548,358	\$ 2,853,549	\$ 2,809,375	\$ 2,765,375	\$ 2,990,649	\$ 2,803,113	\$ 2,688,000
	2.00 %	88.51 %	76.09 %	84.20 %	89.24 %	87.70 %	72.21 %
	82.90 %	82.90 %	85.45 %	83.62 %	82.21 %	81.82 %	85.19 %

CITY OF KEOKUK, IOWA

SCHEDULE OF CITY CONTRIBUTIONS
IOWA PUBLIC EMPLOYEES' RETIREMENT SYSTEM
FOR THE LAST TEN YEARS

OTHER INFORMATION

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Statutorily required contribution	\$ 302,597	\$ 296,150	\$ 281,123
Contributions in relation to the statutorily required contribution	<u>(302,597)</u>	<u>(296,150)</u>	<u>(281,123)</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
City's covered payroll	\$ 3,205,477	\$ 3,137,188	\$ 2,977,998
Contributions as a percentage of covered payroll	9.44 %	9.44 %	9.44 %

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$	293,807	\$ 240,565	\$ 269,375	\$ 265,205	\$ 246,948	\$ 267,065	\$ 250,318
	<u>(293,807)</u>	<u>(240,565)</u>	<u>(269,375)</u>	<u>(265,205)</u>	<u>(246,948)</u>	<u>(267,065)</u>	<u>(250,318)</u>
\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
\$	3,112,362	\$ 2,548,358	\$ 2,853,549	\$ 2,809,375	\$ 2,765,375	\$ 2,990,649	\$ 2,803,113
	9.44 %	9.44 %	9.44 %	9.44 %	8.93 %	8.93 %	8.93 %

CITY OF KEOKUK, IOWA

NOTES TO OTHER INFORMATION – IPERS PENSION LIABILITY

YEAR ENDED JUNE 30, 2025

Changes of benefit terms:

There were no changes to 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%.

CITY OF KEOKUK, IOWA

SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA
FOR THE LAST TEN YEARS*

OTHER INFORMATION

	<u>2025</u>	<u>2024</u>	<u>2023</u>
City's proportion of the net pension liability (asset)	0.0071340 %	0.0072483 %	0.0077597 %
City's proportionate share of the net pension liability (asset)	\$ 4,713,989	\$ 4,538,879	\$ 4,357,613
City's covered payroll	\$ 2,678,023	\$ 2,757,471	\$ 2,620,808
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	176.02 %	164.60 %	166.27 %
Plan fiduciary's net position as a percentage of the total pension liability (asset)	90.13 %	83.53 %	83.53 %

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

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
,	0.0077801 %	0.0074101 %	0.0076678 %	0.0078512 %	0.008315 %	0.008186 %	0.008187 %
\$	1,747,310	\$ 4,860,456	\$ 4,565,441	\$ 4,604,545	\$ 5,198,813	\$ 3,807,187	\$ 3,846,278
\$	2,528,319	\$ 2,354,206	\$ 2,321,150	\$ 2,282,036	\$ 2,335,291	\$ 2,196,017	\$ 2,147,000
,	69.11 %	206.46 %	196.69 %	198.37 %	222.62 %	173.37 %	179.15 %
,	77.80 %	74.00 %	79.94 %	81.07 %	80.60 %	78.20 %	83.40 %

CITY OF KEOKUK, IOWA

SCHEDULE OF CITY CONTRIBUTIONS
MUNICIPAL FIRE AND POLICE RETIREMENT SYSTEM OF IOWA
FOR THE LAST TEN YEARS

OTHER INFORMATION

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Statutorily required contribution	\$ 616,957	\$ 615,410	\$ 659,036
Contributions in relation to the statutorily required contribution	<u>(616,957)</u>	<u>(615,410)</u>	<u>(659,036)</u>
Contribution deficiency (excess)	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
City's covered payroll	\$ 2,722,669	\$ 2,678,023	\$ 2,757,471
Contributions as a percentage of covered payroll	22.66 %	22.98 %	23.90 %

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$	686,127	\$ 639,918	\$ 574,661	\$ 603,963	\$ 586,028	\$ 605,074	\$ 609,834
	<u>(686,127)</u>	<u>(639,918)</u>	<u>(574,661)</u>	<u>(603,963)</u>	<u>(586,028)</u>	<u>(605,074)</u>	<u>(609,834)</u>
\$	<u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>	\$ <u>-</u>
\$	2,620,808	\$ 2,528,319	\$ 2,354,206	\$ 2,321,150	\$ 2,282,036	\$ 2,335,291	\$ 2,196,017
	26.18 %	25.31 %	24.41 %	26.02 %	25.68 %	25.91 %	27.77 %

CITY OF KEOKUK, IOWA

NOTES TO OTHER INFORMATION – MFPRSI PENSION LIABILITY

YEAR ENDED JUNE 30, 2025

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

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

The 2017 valuation added five years projection of future mortality improvement with Scale BB.

The 2016 valuation changed postretirement mortality rates to the RP-2000 Blue Collar Combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled individuals set-forward one year (male only rates), with no projection of future mortality improvement.

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality Table and 11/12 of the 1994 Group Annuity Mortality Table. The 2014 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

SUPPLEMENTARY INFORMATION

CITY OF KEOKUK, IOWA

SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS
AND CHANGES IN CASH BALANCES -
NONMAJOR GOVERNMENTAL FUNDS
AS OF AND FOR THE YEAR ENDED JUNE 30, 2025

	<u>Special Revenue</u>		
	<u>Economic Development</u>	<u>Emergency Tax Levy</u>	<u>Total</u>
RECEIPTS:			
Property tax	\$ -	\$ 1,428	\$ 1,428
Other city taxes	111,002	-	111,002
Intergovernmental	80,818	-	80,818
Total receipts	<u>191,820</u>	<u>1,428</u>	<u>193,248</u>
DISBURSEMENTS:			
Community and economic development	<u>207,112</u>	-	<u>207,112</u>
Excess (deficit) of receipts over (under) disbursements	<u>(15,292)</u>	<u>1,428</u>	<u>(13,864)</u>
Other financing sources (uses):			
Transfer in	62,900	-	62,900
Transfers out	<u>(326,321)</u>	-	<u>(326,321)</u>
Total other financing sources (uses)	<u>(263,421)</u>	-	<u>(263,421)</u>
Change in cash balances	(278,713)	1,428	(277,285)
CASH BALANCES - Beginning of year	<u>322,591</u>	<u>210,532</u>	<u>533,123</u>
CASH BALANCES - End of year	\$ <u>43,878</u>	\$ <u>211,960</u>	\$ <u>255,838</u>
Cash Basis Fund Balances			
Restricted	\$ <u>43,878</u>	\$ <u>211,960</u>	\$ <u>255,838</u>
Total cash basis fund balances	\$ <u>43,878</u>	\$ <u>211,960</u>	\$ <u>255,838</u>

CITY OF KEOKUK, IOWA

SCHEDULE OF INDEBTEDNESS
YEAR ENDED JUNE 30, 2025

<u>Obligation</u>	<u>Date of Issue</u>	<u>Interest Rates</u>	<u>Amount Originally Issued</u>	<u>Balance Beginning of Year</u>
General obligation notes:				
Refunding capital loan notes	June 8, 2016	2.00-3.00%	\$ 3,155,000	\$ 1,270,000
Refunding capital loan notes	June 8, 2016	2.00-3.00%	4,515,000	1,910,000
Refunding capital loan notes	June 6, 2019	3.69-4.00%	1,800,000	1,800,000
Refunding capital loan notes	April 2, 2020	2.00-3.00%	7,315,000	3,430,000
Refunding capital loan notes	June 6, 2022	2.50-4.50%	1,765,000	1,635,000
Refunding capital loan notes	April 25, 2023	3.69-4.00%	4,995,000	4,995,000
Capital loan notes	June 18, 2025	4.00-4.50%	<u>5,500,000</u>	<u>-</u>
Total			<u>29,045,000</u>	<u>15,040,000</u>
Revenue notes:				
Sewer revenue capital loan notes	January 20, 2010	3.00%	3,889,000	1,109,000
Sewer revenue capital loan notes	December 20, 2013	1.35%	5,578,000	2,668,000
Sewer revenue capital loan notes	June 5, 2015	1.75%	7,154,000	3,795,000
Solid waste revenue capital loan notes	July 20, 2020	2.75%	695,000	419,000
Planning and design revenue notes	March 1, 2024	2.43%	<u>2,790,000</u>	<u>2,251,241</u>
Total			<u>20,106,000</u>	<u>10,242,241</u>
Total			<u>\$ 49,151,000</u>	<u>\$ 25,282,241</u>

SCHEDULE 2

<u>Issued During Year</u>	<u>Redeemed/ Cancelled During Year</u>	<u>Balance End of Year</u>	<u>Interest Paid</u>	<u>Interest Due and Unpaid</u>
\$ -	\$ 220,000	\$ 1,050,000	\$ 28,223	\$ 23,823
-	365,000	1,545,000	41,540	34,240
-	-	1,800,000	69,617	69,617
-	790,000	2,640,000	93,200	69,500
-	65,000	1,570,000	66,900	65,080
-	195,000	4,800,000	199,800	192,000
<u>5,500,000</u>	<u>-</u>	<u>5,500,000</u>	<u>-</u>	<u>226,142</u>
<u>5,500,000</u>	<u>1,635,000</u>	<u>18,905,000</u>	<u>499,280</u>	<u>680,402</u>
-	144,000	965,000	19,408	43,110
-	252,000	2,416,000	29,348	47,404
-	330,000	3,465,000	28,462	28,417
-	69,000	350,000	11,533	9,625
-	<u>426,241</u>	<u>1,825,000</u>	<u>54,705</u>	<u>48,910</u>
-	<u>1,221,241</u>	<u>9,021,000</u>	<u>143,456</u>	<u>177,466</u>
\$ <u>5,500,000</u>	\$ <u>2,856,241</u>	\$ <u>27,926,000</u>	\$ <u>642,736</u>	\$ <u>857,868</u>

CITY OF KEOKUK, IOWA
BOND AND NOTE MATURITIES
YEAR ENDED JUNE 30, 2025

General Obligation Bonds/Notes

Year Ending June 30,	Capital Loan Notes				Refunding Capital Loan Notes			
	Issued June 6, 2019		Issued June 18, 2025		Issued June 8, 2016		Issued June 8, 2016	
	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount
2026	3.69	-	4.00	-	2.00	370,000	2.00	215,000
2027	3.69	10,000	4.00	-	2.00	380,000	2.00	210,000
2028	3.69	15,000	4.00	-	2.00	390,000	2.00	210,000
2029	3.69	20,000	4.00	-	3.00	405,000	3.00	205,000
2030	3.69	30,000	4.00	-	-	-	3.00	210,000
2031	3.69	35,000	4.00	-	-	-	-	-
2032	3.69	40,000	4.00	-	-	-	-	-
2033	3.69	50,000	4.00	-	-	-	-	-
2034	3.74	300,000	4.00	-	-	-	-	-
2035	3.85	310,000	4.00	-	-	-	-	-
2036	3.90	320,000	4.00	300,000	-	-	-	-
2037	3.94	330,000	4.00	325,000	-	-	-	-
2038	4.00	340,000	4.00	335,000	-	-	-	-
2039	-	-	4.00	350,000	-	-	-	-
2040	-	-	4.13	375,000	-	-	-	-
2041	-	-	4.38	390,000	-	-	-	-
2042	-	-	4.38	410,000	-	-	-	-
2043	-	-	4.38	955,000	-	-	-	-
2044	-	-	4.50	1,005,000	-	-	-	-
2045	-	-	4.50	1,055,000	-	-	-	-
Total		\$ 1,800,000		\$ 5,500,000		\$ 1,545,000		\$ 1,050,000

Year Ending June 30,	Issued April 2, 2020		Issued June 6, 2022		Issued April 25, 2023		Total
	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount	
2026	3.00	780,000	2.80	70,000	4.00	205,000	1,640,000
2027	3.00	295,000	2.80	70,000	4.00	210,000	1,175,000
2028	3.00	295,000	2.80	70,000	4.00	220,000	1,200,000
2029	3.00	300,000	3.05	75,000	4.00	230,000	1,235,000
2030	2.00	310,000	3.05	75,000	4.00	235,000	860,000
2031	2.00	305,000	3.05	80,000	4.00	245,000	665,000
2032	2.00	255,000	4.50	85,000	4.00	255,000	635,000
2033	2.00	100,000	4.50	85,000	4.00	265,000	500,000
2034	-	-	4.50	90,000	4.00	275,000	665,000
2035	-	-	4.50	95,000	4.00	290,000	695,000
2036	-	-	4.50	100,000	4.00	300,000	1,020,000
2037	-	-	4.50	100,000	4.00	310,000	1,065,000
2038	-	-	4.50	105,000	4.00	325,000	1,105,000
2039	-	-	4.50	110,000	4.00	340,000	800,000
2040	-	-	4.50	115,000	4.00	350,000	840,000
2041	-	-	4.50	120,000	4.00	365,000	875,000
2042	-	-	4.50	125,000	4.00	380,000	915,000
2043	-	-	-	-	-	-	955,000
2044	-	-	-	-	-	-	1,005,000
2045	-	-	-	-	-	-	1,055,000
Total		\$ 2,640,000		\$ 1,570,000		\$ 4,800,000	18,905,000

CITY OF KEOKUK, IOWA

BOND AND NOTE MATURITIES
YEAR ENDED JUNE 30, 2025

Sewer Revenue Capital Loan Notes

Year Ending June 30,	Issued January 20, 2010		Issued December 20, 2013		Issued June 5, 2015	
	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount
2026	3.00	148,000	2.00	254,000	2.00	335,000
2027	3.00	153,000	2.00	258,000	2.00	335,000
2028	3.00	158,000	2.00	261,000	2.00	335,000
2029	3.00	163,000	2.00	265,000	2.00	340,000
2030	3.00	169,000	2.00	268,000	2.00	340,000
2031	3.00	174,000	2.00	272,000	2.00	345,000
2032		-	2.00	276,000	2.00	345,000
2033		-	2.00	279,000	2.00	355,000
2034		-	2.00	283,000	2.00	365,000
2035		-		-	2.00	370,000
Total		\$ 965,000		\$ 2,416,000		\$ 3,465,000

Year Ending June 30,	Issued July 20, 2020		Issued March 1, 2024		Total
	Interest Rate	Amount	Interest Rate	Amount	
2026	2.75	70,000	2.43	438,000	1,245,000
2027	2.75	70,000	2.43	450,000	1,266,000
2028	2.75	70,000	2.43	462,000	1,286,000
2029	2.75	70,000	2.43	475,000	1,313,000
2030	2.75	70,000		-	847,000
2031		-		-	791,000
2032		-		-	621,000
2033		-		-	634,000
2034		-		-	648,000
2035		-		-	370,000
Total		\$ 350,000		\$ 1,825,000	\$ 9,021,000

CITY OF KEOKUK, IOWA

SCHEDULE OF RECEIPTS BY SOURCE AND DISBURSEMENTS BY FUNCTION -
ALL GOVERNMENTAL FUNDS

FOR THE LAST TEN YEARS

	<u>2025</u>		<u>2024</u>		<u>2023</u>		<u>2022</u>
<u>RECEIPTS:</u>							
Property tax	\$ 7,215,724	\$	6,601,762	\$	5,426,890	\$	5,255,797
Tax increment financing	1,569,643		1,138,817		1,130,407		1,186,299
Other city tax	3,213,977		3,511,987		3,137,229		3,404,160
Use of money and property	1,233,852		1,273,477		1,030,997		313,713
Licenses and permits	498,105		426,089		247,900		154,186
Intergovernmental	2,422,021		2,059,797		3,315,486		2,776,541
Charges for service	115,301		102,254		107,922		54,718
Miscellaneous	4,822,656		2,010,943		6,485,782		1,766,815
Total	\$ <u>21,091,279</u>	\$	<u>17,125,126</u>	\$	<u>20,882,613</u>	\$	<u>14,912,229</u>
<u>DISBURSEMENTS:</u>							
Public safety	\$ 8,038,811	\$	5,886,557	\$	5,994,202	\$	5,394,760
Public works	3,223,877		2,404,394		2,908,248		2,385,476
Culture and recreation	1,886,045		2,219,499		1,872,560		1,725,596
Community and economic development	360,448		367,314		325,048		279,461
General government	2,007,466		2,022,783		1,682,153		1,856,170
Debt service	3,476,819		3,150,173		1,991,554		2,121,185
Capital projects	3,943,909		776,909		209,016		298,120
Total	\$ <u>22,937,375</u>	\$	<u>16,827,629</u>	\$	<u>14,982,781</u>	\$	<u>14,060,768</u>

SCHEDULE 4

	<u>2021</u>		<u>2020</u>		<u>2019</u>		<u>2018</u>		<u>2017</u>		<u>2016</u>
\$	5,001,198	\$	4,927,657	\$	4,769,360	\$	4,584,033	\$	4,342,566	\$	4,285,973
	1,247,593		1,308,398		1,277,043		1,276,160		1,080,317		831,826
	3,185,445		2,946,773		2,746,949		3,082,193		3,201,258		3,085,227
	113,257		126,705		135,234		142,359		154,831		238,483
	155,996		90,716		78,936		103,500		89,220		171,002
	2,560,051		2,609,208		2,173,070		2,512,746		2,263,827		2,143,687
	283,952		81,875		109,967		125,700		136,685		111,812
	451,996		1,770,400		1,460,922		1,060,678		1,142,047		1,003,132
\$	<u>12,999,488</u>	\$	<u>13,861,732</u>	\$	<u>12,751,481</u>	\$	<u>12,887,369</u>	\$	<u>12,410,751</u>	\$	<u>11,871,142</u>
\$	5,331,775	\$	5,442,822	\$	5,125,895	\$	5,621,547	\$	5,106,066	\$	4,540,975
	2,176,635		2,161,178		1,664,847		1,747,734		1,747,234		1,640,975
	1,496,162		1,585,572		1,517,644		1,955,421		1,604,799		1,316,719
	273,503		677,907		754,655		865,396		666,048		242,748
	1,532,495		1,097,864		1,088,622		1,468,963		1,401,869		1,245,057
	1,703,192		9,341,254		1,617,005		1,628,070		1,672,955		4,762,076
	322,419		5,633,314		368,011		982,227		453,353		143,317
\$	<u>12,836,181</u>	\$	<u>25,939,911</u>	\$	<u>12,136,679</u>	\$	<u>14,269,358</u>	\$	<u>12,652,324</u>	\$	<u>13,891,867</u>



ANDERSON, LARKIN & CO. P.C.
Certified Public Accountants
"Your Success Is Our Business."

Kenneth E. Crosser, CPA
April D. Crosser, CPA
Michael J. Podliska, CPA
Adam L. Sturm, CPA

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 Keokuk, Iowa, as of and for the year ended June 30, 2025, and the related Notes to the Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated March 3, 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.

Report on Internal Control over Financial Reporting

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

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we considered material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We identified certain deficiencies in internal control, described in Part II of the accompanying Schedule of Findings as item II-A-25 to be a significant deficiency.

Report on Compliance and Other Matters

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

The City of Keokuk's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City of Keokuk's responses to the findings identified in our audit and described in the accompanying Schedule of Findings. City of Keokuk'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 results of that testing and not to provide an opinion on the effectiveness of the City's internal control or on compliance. This report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

We would like to acknowledge the many courtesies and assistance extended to us by personnel of the City of Keokuk, Iowa 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.

ANDERSON, LARKIN & CO., P.C.

ANDERSON, LARKIN & CO., P.C.

Ottumwa, Iowa
March 3, 2026

CITY OF KEOKUK, IOWA
SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2025

Part I: Summary of the Independent Auditor's Results

- a. Unmodified opinions were issued on the financial statements prepared on the cash basis of accounting, which is a basis of accounting other than generally accepted accounting principles in the United States of America.
- b. A significant deficiency in internal control over financial reporting was disclosed by the audit of the financial statements.
- c. The audit did not disclose any noncompliance which is material to the financial statements.

Part II: Findings Related to the Financial Statements

Internal Control Deficiencies:

II-A-25 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's financial statements.

Condition – Management has not separated incompatible activities of personnel, thereby creating risks related to the safeguarding of cash and the accuracy of the financial statements.

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, including elected officials, to provide additional controls through review of financial transactions, reconciliations and financial report. The review should be documented by the signature or initials of the reviewer and the date of the review.

Response – The City will continue to review operating procedures and segregate employee duties to the extent financially feasible to maximize internal control.

Conclusion – Response accepted.

Part II: Findings Related to the Financial Statements

Instances of Non-Compliance:

No matters were noted.

CITY OF KEOKUK, IOWA

SCHEDULE OF FINDINGS
YEAR ENDED JUNE 30, 2025

Part III: Other Findings Related to Required Statutory Reporting

III-A-25 Certified Budget – Disbursements during the year ended June 30, 2025 exceeded the amounts budgeted in the Public Safety, Public Works, and Debt Service functions. Chapter 384.20 of the Code of Iowa states in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

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

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

Conclusion – Response accepted.

III-B-25 Questionable Disbursements – No disbursements were noted that we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979.

III-C-25 Travel Expense – No disbursements of City money for travel expenses of spouses of City officials or employees were noted.

III-D-25 Business Transactions – No business transactions between the City and City officials or employees were noted.

III-E-25 Restricted Donor Activity – No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

III-F-25 Bond Coverage – Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.

III-G-25 City Council Minutes – No transactions were found which we believe should have been approved in the Council minutes but were not.

III-H-25 Deposits and Investments – No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City’s investment policy were noted.

III-I-25 Revenue Bonds and Notes – No instances of noncompliance with the revenue note resolutions were noted.

III-J-25 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. No instances of noncompliance were noted.

III-K-25 Annual Urban Renewal Report – The Annual Urban Renewal Report was properly approved and certified to the Iowa Department of Management on or before December 1 and no exceptions were noted.



COUNCIL ACTION FORM

Date: March 19, 2026

Presented By: Ferneau

Subject: Resolution for Professional Services Eocene Agenda Item: 12

Description:

The City of Keokuk was awarded a third Environmental Protection Agency (EPA) for the southern portion of the former Elkem site in 2025. There is a defined budget for the project, with specific funds identified to cover Professional Services for the cleanup process. The City advertised, seeking firms interested in performing the contemplated services in the fall of 2025. We had an identified format for firms to respond for the provision of services based on previous experience and ability to meet the project needs. During the review process, Eocene was found to best meet the desired abilities to provide services. Eocene is the firm currently providing the same level of services for the first two phases of site cleanup on this property. The project is anticipated to be completed by September, 2030.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: 304-750-6490 Title: Professional Services

Amount Budgeted: 395,000

Actual Cost: 395,000

Under/Over: _____

Funding Sources:

EPA Brownfields Grant _____

Departments:

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO. _____

**A RESOLUTION APPROVING PROFESSIONAL SERVICES AGREEMENT
WITH EOCENE ENVIRONMENTAL GROUP FOR ENVIRONMENTAL
PROTECTION AGENCY (EPA) BROWNFIELDS CLEANUP GRANT NUMBER
96722701**

WHEREAS, The City of Keokuk received an EPA Brownfields Cleanup Grant for the southern portion of the former Elkem Site in 2025; and

WHEREAS, the EPA Brownfields Cleanup Grant included funding for Professional Services for the cleanup work to be provided; and

WHEREAS, the City of Keokuk conducted a Request for Qualifications process to procure professional services for the project work included in Grant Number 96722701 and evaluated the firms responding to the request and found Eocene to be well qualified to meet the needs of the City of Keokuk to complete grant activities.

NOW THEREFORE, BE IT HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF KEOKUK, IOWA, AS FOLLOWS:

Section 1. The professional services agreement with Eocene Environment Group is hereby approved, and the Mayor is authorized to sign all documents necessary to complete the agreement.

PASSED, APPROVED, AND ADOPTED this 19th day of March, 2026.

Mayor – Mark Smidt

ATTEST:

City Clerk, Celeste Anfaoui

PROFESSIONAL SERVICES AGREEMENT (PSA)



Project: **EPA Brownfields Cleanup Grant: Qualified Environmental Professional (QEP)**

Property: Elkem Carbide – Southern Parcel

Client: City of Keokuk, Iowa

Contact: Jim Ferneau, City Administrator

Address: 501 Main Street

City/State/Zip: Keokuk, IA 52632

Phone: (319) 524-2050

Email: cityadmin@cityofkeokuk.org

AGREEMENT made this 28th day of January, 2026, by and between the service provider, Eocene Environmental Group Inc. (Eocene) and the City of Keokuk (Client).

WHEREAS the client intends to engage the services of Eocene to: assist with the implementation of the Client's United States (US) Environmental Protection Agency (EPA) Brownfields Cleanup Grant. Work will be completed in conjunction with the Client's EPA Brownfield program and EPA Cooperative Agreement (CA) objectives.

WHEREAS, Eocene agrees to provide said services pursuant to the terms of this Agreement.

NOW THEREFORE, the parties agree as follows:

1. Project

Eocene agrees to complete the tasks as listed in 2. Scope of Services for the implementation of the Client's EPA Brownfields Cleanup Grant under the CERCLA Section 104(k) Cooperative Agreement, Grant Number 96722701, for the period of 10/01/2025 – 9/30/2030.

2. Scope of Services

The Scope of Services for this project consists of task items listed as follows:

Task 1 – Cooperative Agreement Oversight (\$25,000)

This task will consist of assisting the Client and the Southeast Iowa Regional Planning Commission (SEIRPC) in completing activities associated with programmatic management, implementation, and execution of the grant. Eocene will assist the Client and SEIRPC in coordination with stakeholders and interested citizens. Eocene will direct regular monthly meetings with the Client, SEIRPC, and regulatory agencies to track project progress

against the finalized Workplan. Additionally, Eocene will contribute to Client compliance with the EPA's reporting requirements.

Task 2 – Community Engagement (\$10,000)

This task will consist of assisting the Client and Southeast Iowa Regional Planning Commission (SEIRPC) in completing activities associated with conducting community engagement activities with the purpose of informing the public on cleanup plans and implementation while providing opportunities for the public to provide feedback; outreach regarding the target area; and developing/updating project website and printed materials. Eocene will subcontract \$10,000 to YTT Design Solutions (YTT) to provide support for community outreach activities including developing and printing materials for two public meetings (possibly in conjunction with City Council meetings), annual updates to City Council, and the preparation of a Community Relations Plan. Eocene staff will direct and manage YTT and one staff person will attend three public meetings.

Task 3 – Cleanup Planning (\$105,000)

Eocene will provide cleanup planning including a cultural resource Phase I Survey for the Site to be used for EPA Section 106 consultation. EPA, the lead agency, is responsible for National Historic Preservation Act (NHPA) Section 106 consultation with the Iowa State Historic Preservation Office (SHPO). The cultural resource Phase I Survey will provide archaeological evaluation of the area of potential effect which EPA will utilize to meet its NHPA Section 106 consultation requirements.

Eocene will prepare a final Analysis of Brownfield Cleanup Alternatives (ABCA) report for submittal to the EPA and for SEIRPC's use as the community engagement lead. Eocene will provide cleanup project management, including preparation of the Client's Iowa Department of Natural Resources (DNR) Land Recycling Program (LRP) submittals. LRP submittals are expected to include an Enrollment Application and accompanying documents, Participation Agreement, Site Assessment Plan, Site Assessment Report, Risk Evaluation/Response Action (RE/RA) document, Cleanup/Remedial Action Plan, Cleanup Report, any necessary site covenant documents, and a No Further Action Closure Report document.

The Client will be responsible for the LRP enrollment fee (\$750.00) and any other fees charged by the LRP outside of this Agreement. Iowa Administrative Code Chapter 137.3(3)b requires the hourly rate the Iowa DNR charges oversight costs be published on an annual basis. The hourly rate July 1, 2025 to June 30, 2026 is \$76.39. The DNR will bill these charges to the Client directly, unless a waiver of these fees is granted by the DNR. Eocene shall request said waiver on the Client's behalf.

Eocene will provide quality assurance, quality control (QA/QC), budget tracking, and coordination and data collection that supports necessary selected cleanup contractor hazardous material recycling or reuse, solid waste, and special waste disposal permitting. This Scope of Services assumes that the existing Generic Quality Assurance Project Plan (QAPP) approved by EPA for Eocene assessment activities on the Site will be used and followed for the LRP assessment and cleanup confirmation sampling performed under this Scope of Services. Eocene will prepare a Site Specific QAPP for sampling and analysis activity performed on the Site.

Task 4 – Cleanup (\$255,000)

This task includes QA/QC documentation, meeting attendance, progress reports, budget tracking, project management on-site, and confirmation sampling. Eocene will prepare the Cleanup/Remedial Action Plan and cleanup specifications bid package. Eocene will coordinate distribution of bid packages to qualified HAZMAT/HAZWOPER trained companies. Eocene will complete confirmation sampling of soils per the Cleanup/Remedial Action Plan during soil excavation as needed to determine whether desired cleanup levels have been met.

Eocene will perform cleanup project management through field observation of the selected cleanup contractor. Eocene will not direct the contractor's means or methods but will provide documentation that the cleanup is being conducted in accordance with the Cleanup/Remedial Action Plan and specifications in the cleanup bid package. Field observation activities will be conducted during demolition, soil excavation, and excavation backfilling.

3. Eocene Responsibilities

Eocene hereby agrees to:

- I. Provide the professional services as set forth in this Agreement; and

- II. Perform said services in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing at the same time and in the same or similar locality.

4. Client Responsibilities

Client hereby agrees to:

- I. Provide a knowledgeable representative of the Property, who will be available to coordinate all on-site work; and
- II. Provide unrestricted access to the Property for Eocene to perform the services; and
- III. Provide copies of any previously completed reports that may be pertinent to this Project.

5. Schedule

The Project will commence immediately upon receipt of the executed Professional Services Agreement (PSA) from the Client. Eocene anticipates working closely with the Client throughout the grant period, which expires in September 2030.

6. Project Cost, Payment and Termination

The Client shall pay Eocene on a Time and Materials Basis with Not to Exceed Total based on the attached 2026 Billing Rate Schedule for the itemized tasks listed below for the performance of this Agreement. Billing rates are subject to change on an annual basis. Direct costs such as communications, postage, routine printing and copying are included. If the Site contains unknown or yet undiscovered conditions that require additional work and coordination with Iowa DNR LRP and/or, additional clean up bid package preparation and/or, unexpected additional sampling, laboratory analyses, and cumulative risk modeling requested by Iowa DNR LRP resulting in costs exceeding the City's CA Work Plan budget amounts specified in the table below, Eocene will provide the Client a Supplement to this PSA for tasks and costs exceeding the amounts specified below.

Tasks	Cost
Task 1: Cooperative Agreement Oversight	\$25,000
Task 2: Community Engagement	\$10,000
Task 3: Cleanup Planning	\$105,000.00
Task 4: Cleanup	\$255,000.00
Total	\$395,000.00

Invoices for Eocene's services will be submitted every 30 days or upon project completion if project completion is less than 30 days. Invoices shall be due and payable upon receipt. If any invoice is not paid within 30 days, Eocene may, without waiving any claim or right against the Client, and without liability whatsoever to the Client, suspend or terminate the performance of services. Time and material costs will be adjusted annually in accordance with rate increases paid to personnel, inflation, and market conditions.

7. Work Product

All field notes, laboratory test data, calculations, estimates and other documents including all documents on electronic media prepared by Eocene as instruments of service and/or used in the preparation of the final project deliverables shall remain the property of Eocene.

All project documents including, but not limited to, plans and specifications furnished by Eocene under this project are intended for use on this project only. Any reuse, without specific written verification or adoption by Eocene,

shall be at the Client's sole risk, and Client shall defend, indemnify and hold harmless Eocene from all claims, damages and expenses including attorney's fees arising out of or resulting therefrom.

Under no circumstances shall delivery of electronic files for use by the Client be deemed a sale by Eocene, and Eocene makes no warranties, either express or implied, of merchantability and fitness for any particular purpose. In no event shall Eocene be liable for indirect or consequential damages as a result of the Client's use or reuse of the electronic files.

Because electronic file information can be easily altered, corrupted, or modified by other parties, either intentionally or inadvertently, without notice or indication, Eocene reserves the right to remove itself from its ownership and/or involvement in the material from each electronic medium not held in its possession. Client shall retain copies of the work performed by Eocene in electronic form only for information and use by Client for the specific purpose for which Eocene was engaged. Said material shall not be used by Client or transferred to any other party, for use in other projects, additions to this project, or any other purpose for which the material was not strictly intended by Eocene without Eocene's expressed written permission. Any unauthorized use or reuse or modifications of this material shall be at Client's sole risk. Furthermore, the Client agrees to defend, indemnify, and hold Eocene harmless from all claims, injuries, damages, losses, expenses, and attorney's fees arising out of the modification or reuse of these materials.

8. Project Site

The Client agrees to use good faith efforts to maintain a safe Project site for Eocene staff and, as applicable, subcontractors and assigns. Such good faith efforts shall include, but not exhaustive, ensuring that Project site is free and clear of any imminent hazards that pose a direct and immediate danger to any such individual potentially affected.

9. Claims and Disputes

Nothing contained in this Agreement shall create a contractual relationship with or a cause of action in favor of a third party against either the Client or Eocene. Eocene's services under this Agreement are being performed solely for the Client's benefit, and no other party or entity shall have any claim against Eocene because of this Agreement or the performance or nonperformance of services hereunder. The Client and Eocene agree to require a similar provision in all contracts with contractors, subcontractors, subconsultants, vendors and other entities involved in this Project to carry out the intent of this provision.

The Client shall make no claim for professional negligence, either directly or in a third party claim, against Eocene unless the Client has first provided Eocene with a written certification executed by an independent professional currently practicing in the same discipline as Eocene and licensed in the State in which the claim arises.

10. Limited Liability

The Client agrees, to the fullest extent permitted by law, to limit the liability of Eocene and Eocene's officers, directors, partners, employees, shareholders, owners and subconsultants to the Client for any and all claims, losses, costs, damages of any nature whatsoever or claims expenses from any cause or causes, including attorneys' fees and costs and expert witness fees and costs, so that the total aggregate liability of Eocene and its officers, directors, partners, employees, shareholders, owners and subconsultants to all those named shall not exceed \$50,000. It is intended that this limitation apply to any and all liability or cause of action however alleged or arising, unless otherwise prohibited by law.

11. Mediation

In an effort to resolve any conflicts that arise during the project or following the completion of the project, the Client and Eocene agree that all disputes between them arising out of or relating to this Agreement shall be submitted to non-binding mediation unless the parties mutually agree otherwise. The Client and Eocene further agree to include a similar mediation provision in all agreements with independent contractors and consultants retained for the Project and to require all independent contractors and consultants also to include a similar mediation provision in all agreements with subcontractors, sub-consultants, suppliers or fabricators so retained, thereby providing for mediation as the primary method for dispute resolution between the parties to those agreements.

12. Attorney's Fees

If litigation arises for purposes of collecting fees or expenses due under this Agreement, the Court in such litigation shall award reasonable costs and expenses, including attorney fees, to the prevailing party. In awarding attorney fees, the Court shall not be bound by any Court fee schedule, but shall, in the interest of justice, award the full amount of costs, expenses, and attorney fees paid or incurred in good faith.

13. Controlling Law

This Agreement shall be construed and enforced in accordance with the laws of the state of Iowa.

14. Assignment

Neither the Agreement nor any of the rights or obligations arising under the Agreement may be assigned without prior written consent.

This agreement is approved and accepted by the Client and Eocene upon both parties signing and dating the agreement. The effective date of the agreement shall be the last date entered below.

CITY OF KEOKUK, IOWA

Accepted by:

Printed/Typed Name:

Title:

Date:

EOCENE ENVIRONMENTAL GROUP INC.

Accepted by:



Printed/Typed Name: Ryan Peterson

Title: Vice President

Date: 1/28/2026

Eocene Environmental Group, Inc. -- Environmental Division
2026 Standard Rates & Expenses -- Brownfield Projects



LABOR CATEGORY	RATE
PROFESSIONAL SERVICES	
Principal	282.00
Program Director	240.00
Program Manager	217.00
Project Manager 4	203.00
Project Manager 3	191.00
Project Manager 2	180.00
Project Manager 1	163.00
Assistant Project Manager 1	146.00
Spanish Translation	97.00
Technical Editor 3 - Senior	114.00
Technical Editor 2	102.00
Technical Editor 1	84.00
VISUAL SERVICES	
GIS 3 - Analyst	136.00
GIS 2 - Specialist	116.00
GIS 1 - Technician	103.00
Graphics Specialist 2	168.00
Graphics Specialist 1	114.00
ENGINEERING/ CONSTRUCTION SERVICES	
Environmental Engineer 5 - Analyst	218.00
Environmental Engineer 4 - Supervisor	195.00
Environmental Engineer 3 - Specialist	179.00
PLANNING SERVICES	
Planner/ Regulatory Specialist 4 - Specialist	145.00
Planner/ Regulatory Specialist 3 - Lead	130.00
Planner/ Regulatory Specialist 2 - Staff	110.00
Planner/ Regulatory Specialist 1 - Technician	94.00
ENVIRONMENTAL SERVICES	
Env. Scientist/ Specialist 3 - Lead	152.00
Env. Scientist/ Specialist 2 - Staff	130.00
Env. Scientist/ Specialist 1 - Technician	114.00
Intern	70.00
DRILLING SERVICES	
Drilling Manager	168.00
Drilling Technician	104.00

EXPENSE CATEGORY	RATE
TRAVEL / MEALS	
Personal Vehicle/ Per Mile (2026 IRS rate)	0.73
EQUIPMENT	
Tech Usage Fee - Tablet, GPS, Spot, Camera/ Per Day	94.00
Tablet - iPad/ Per Day	16.00
Drone/ Per Day	104.00
Viken Pb200e XRF Analyzer/ Half Day	150.00
Viken Pb200e XRF Analyzer/ Full Day	250.00
Field Supplies	at cost*
Misc. Equipment	at cost*
SITE ASSESSMENT / REMEDIATION	
RAE 11.7 eV PID in Pelican Case (SVOC)/ Per Day	225.00
RAE 10.6 eV PID in Pelican Case (VOC)/ Per Day	175.00
Personal Pump Kit - LFS or GilAir5/ Per Day	175.00
Personal Pump Kit - BD XII/ Per Day	65.00
Hi-Flow Pump Kit/ Per Day	75.00
PCM Air Sample Analysis (each)	25.00
DRILLING	
Peristatic Pump & Tubing/ Per Day	364.00
Hand Auger (IH)/ Per Day	150.00
Depth to Water Meter/ Per Site	35.00
Well Abandonment/ Per 20 Foot Well	250.00
Protective Stick-Up Covers (each)	468.00
Flush Mount Covers (each)	260.00
Soil Vapor Implant (each)	125.00
Disposable Groundwater Filter (each)	30.00
BF Monitoring Wells/ Per Foot	50.00
BF Temporary Monitoring Well/ Per Foot	40.00
BF Soil Boring/ Per Foot	40.00

*cost plus 20% handling

Labor and Expense rates subject to increase annually



COUNCIL ACTION FORM

Date: 3-19-2026

Presented By: Ferneau

Subject: Resolution ending Franchise Fee Rebate Program Agenda Item: 13

Description:

One of the items that was approved by the Council for elimination during the FY2027 budget process was the elimination of the Franchise Fee Rebate program for major industrial users. The program was implemented at the inception of the Franchise Fee for electricity in 2023 by Council Resolution. The attached resolution would end the Franchise Fee for the FY2027 fiscal year beginning in July 2026 onward as part of the Council's efforts to balance its General Fund operating budget. There is wording within the Resolution to allow rebates to occur through the remainder of the 2026 Fiscal Year, including reimbursement of bills paid in June 2026 that could be submitted in July 2026 (the next fiscal year) for reimbursement. This is designed to allow companies to get the full Fiscal Year 2026 reimbursement per the terms of the existing program.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: _____ Title: _____

Amount Budgeted: _____

Actual Cost: _____

Under/Over: _____

Funding Sources:

Departments:

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

**A RESOLUTION APPROVING TERMINATION OF FRANCHISE FEE
REBATE**

WHEREAS, the City of Keokuk, IA, in balancing the FY2026 and FY2027 budgets was faced with difficult decisions in the current state of the economy due to significant deficits specifically within the General Fund; and

WHEREAS, the City of Keokuk, IA implemented a franchise fee rebate policy in January 2023 for a portion of the electric franchise fee on the sale of electric services within the City of Keokuk, Iowa; and

WHEREAS, the City of Keokuk, IA has determined as part of its budget balancing efforts for the Fiscal Year 2027 that the elimination of the Franchise Fee Rebate is a necessary component of achieving a balanced budget.

NOW THEREFORE, BE IT RESOLVED, that the City Council of the City of Keokuk, IA hereby eliminates the Franchise Fee Rebate Program beginning with Fiscal Year 2027 electric bills. Rebates will be processed for the City’s fiscal year 2026 timeframe, which runs through June 30, 2026, per the terms of the current Franchise Fee Rebate Policy. Requests for reimbursements of franchise fees on bills paid during the Fiscal Year 2026 year by eligible entities in the program must be submitted during Fiscal Year 2026. The request for rebates of franchise fees paid in June 2026 must be received by the City no later than 30 days after the end of the City’s fiscal year.

PASSED, APPROVED, AND ADOPTED this 19th day of March 2026.

Mark Smidt, Mayor

Attest: _____

Celeste El Anfaoui, City Clerk



COUNCIL ACTION FORM

Date: March 16, 2026

Presented By: Broomhall

Subject: Rescind Res. 42-2026 - 116 N 7th Agenda Item: 14

Description:

The City Council adopted Resolution 42-2026 on February 19, 2026 to dispose of a vacant lot at 116 N 7th Street to Keokuk Neighborhood Initiative (KNI).

KNI was obtaining the lot for 2 x 4's For Hope, who determined that the lot was not suited for the clients the house would be built for. As a result, it is unlikely that a house would be developed within a two year period as the development agreement stated would occur.

Due to KNI determining that they would not be meeting the terms of the development agreement, the process used for the sale of the lot was not the correct route to use. There was also a procedural error that occurred in the consideration of findings of fair market value and a 30 day notice of intent to accept contract on a sale process, meaning we would have had to amend the sale process anyway.

Moving forward, this lot is anticipated to go through a sale process long with several others a bid procedure in the near future.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: _____ Title: _____

Amount Budgeted: _____

Actual Cost: _____

Under/Over: _____

Funding Sources:

Departments:

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO.

A RESOLUTION RESCINDING RESOLUTION NO. 42-2026 DUE TO KEOKUK NEIGHBORHOOD INITIATIVE (KNI) DETERMINING NOT TO DEVELOP ON THE LOT, A PROCEDURAL ERROR AND THE NEED TO COMPLY WITH APPLICABLE PUBLIC BIDDING REQUIREMENTS

WHEREAS, the City Council of the City of Keokuk, Iowa, previously adopted Resolution No. 42-2026 on February 29, 2026; and

WHEREAS, KNI has indicated that the development plan has changed from what was originally presented to the City Council, determining that the lot they were planning to purchase was not suitable to build on, though in the future it may be valuable as an adjoining property; and

WHEREAS, after adoption of Resolution No. 42-2026, it was determined that a procedural error occurred in the consideration of findings of fair market value and a 30-day notice of intent of accept contract; and

WHEREAS, the procedural process for sale originally used was no longer valid given KNI's decision not to develop on this specific lot; and

WHEREAS, the City Council finds that rescinding Resolution No. 42-2026 is necessary in order to ensure compliance with applicable Iowa laws and to allow the City to properly evaluate the revised development proposal and proceed in accordance with all required procedures.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Keokuk, Iowa, that:

Resolution No. 42-2026 is hereby rescinded due to KNI's decision not proceed with development on this lot at this time and the need to use an appropriate sale process associated with the altered intended future use.

Passed & Approved this 19th day of March 2026.

Mark Smidt, Mayor

Attest: _____

Celeste El Anfaoui, City Clerk



COUNCIL ACTION FORM

Date: March 16, 2026

Presented By: Pam Broomhall

Subject: Demo 405 Morgan Street Agenda Item: 15

Description:

The City obtained 405 Morgan Street as an abandoned building after the owner walked away due to significant repairs required from a fire in the structure. The owner did not carry property insurance, but the mortgage holder did and gave the City \$10,000.00 towards the demolition of the structure. Due to the potential cost to rehabilitate and the structure being extremely close to the neighboring house, we determined this would be the best course of action. Once the house is demolished, we will be the lot out for bid.

Two bids were received for each property:

High bid – \$39,000.00

Low bid – CCS – \$\$18,670.75

Staff recommends acceptance of the low bid submitted by CCS as the lowest responsible bidder.

FINANCIAL

Is this a budgeted item? YES NO

Line Item #: _____ Title: _____

Amount Budgeted: _____

Actual Cost: _____

Under/Over: _____

Funding Sources:

Departments:

Is this item in the CIP? YES NO CIP Project Number: _____

RESOLUTION NO. _____

**A RESOLUTION ACCEPTING DEMOLITION BID AND AUTHORIZING
MAYOR TO SIGN DEMOLITION CONTRACT FOR 405 MORGAN STREET**

WHEREAS, a fire damaged apartment building located at 405 Morgan Street is owned by the City of Keokuk through 657A and;

WHEREAS, it has been determined that due to fire damage and the close proximity of the neighboring house, demolition would be the best course of action for this structure.

WHEREAS, the City solicited bids for demolition of 405 Morgan Street, two (2) bids were received with the highest bid in the amount of \$39,000.00 and the low bid submitted by CCS in the amount of \$18,670.75; and

WHEREAS, the City Council finds the demolition bid submitted by CCS to be the lowest responsible bid for the property.

NOW, THEREFORE, BE IT RESOLVED by the City Council that:

The bid submitted by CCS in the amount of \$18,670.75 for demolition of the structure is hereby accepted and the mayor is authorized and directed to execute any necessary documents to effectuate the demolition.

Passed & Approved on this 19th day of March 2026.

Mark Smidt, Mayor

Attest: _____

Celeste El Anfaoui, City Clerk