CITY COUNCIL MEETING AGENDA

PLACE: City Hall, 120 Short Street, Panorama Park, Iowa
DATE: November 12, 2026 **TIME**: 7:00 pm

COPY

WELCOME

Call To Order
Pledge of Allegiance
Roll Call
Agenda Approval - Discussion and approval (including additions and deletions) of the Council Meeting Agenda for Monday, November 12, 2026.

PRESENTATION by MSA Professional Services of the fee proposal to manage the stormwater mitigation project for north Park Avenue.

PUBLIC COMMENTS

MAYOR'S REPORT

Tree Trimming and dead tree removal progress report

COMMITTEE REPORTS

Code of Ordinances update progress report
Annual Clean-up Day

CONSENT AGENDA

Approval of September, 2026 Financial Statement revisions
Approval of October 15, 2026 Council Meeting Minutes
Approval of October, 2026 Financial Statement
Payment authorization for October, 2026 Employee Payroll
Payment authorization of October, 2026 Claims

RESOLUTION approving the professional services agreement with MSA for the stormwater mitigation project for north Park Avenue.

DISCUSSION of the State Auditor's Report.

ADJOURNMENT

City of Panorama Park

Balance Sheet

As of September 30, 2026

COPY

	TOTAL
ASSETS	
Current Assets	
Bank Accounts	
1. Checking GSB	
001-000-1110 General	6,147.02
110-000-1110 Road	3,588.99
610-000-1110 Sewer	7,366.83
Total 1. Checking GSB	**17,102.84**
2. Savings IPAIT	
001-000-1162 General	82,294.21
110-000-1162 Road	122,579.31
610-000-1162 Sewer	252,156.73
Total 2. Savings IPAIT	**457,030.25**
Total Bank Accounts	**$474,133.09**
Other Current Assets	
QuickBooks Tax Holding Account	9.18
Total Other Current Assets	**$9.18**
Total Current Assets	**$474,142.27**
TOTAL ASSETS	**$474,142.27**
LIABILITIES AND EQUITY	**$474,142.27**

City of Panorama Park

Treasurer's Report

September 30, 2026 (Rev. 1)

COPY

Current Assets

	Beginning Cash	Change +/-	Ending Cash
001 General Fund			
Certificates	$ -	$ -	$ -
Checking	$ 6,087.24	$ 59.78	$ 6,147.02
Savings	$ 83,370.04	$ (1,075.83)	$ 82,294.21
Total General Fund	$ 89,457.28	$ (1,016.05)	$ 88,441.23
110 Road Fund			
Certificates	$ -	$ -	$ -
Checking	$ 3,648.77	$ (59.78)	$ 3,588.99
Savings	$ 122,227.37	$ 351.94	$ 122,579.31
Total Road Fund	$ 125,876.14	$ 292.16	$ 126,168.30
610 Sewer Fund			
Certificates	$ -	$ -	$ -
Checking	$ 7,366.83	$ -	$ 7,366.83
Savings	$ 251,432.84	$ 723.89	$ 252,156.73
Total Sewer Fund	$ 258,799.67	$ 723.89	$ 259,523.56
Report Total	**$ 474,133.09**	**$ 0.00**	**$ 474,133.09**

City of Panorama Park

Budget Report

September 2026 (Rev. 1)

	Budget	MTD Balance	FYTD	% Expended
Income				
A. TAXES				
4000 Property Taxes	$ 27,000.00	$ 3,275.81	$ 3,300.99	12.23%
4060 Utility Excise Tax	$ 626.00	$ 68.38	$ 68.38	10.92%
4065 Utility Franchise Tax	$ 350.00	$ -	$ 62.73	17.92%
4090 LOST	$ 28,000.00	$ 2,791.51	$ 7,773.17	27.76%
Total A. TAXES	**$ 55,976.00**	**$ 6,135.70**	**$ 11,205.27**	**20.02%**
B. LICENSES & PERMITS				
4120 Building Permits	$ - .00	$ -	$ -	0.00%
Total B. LICENSES & PERMITS	**$ - .00**	**$ -**	**$ -**	**0.00%**
C. USE OF MONEY & PROPERTY			$ -	
4300 Interest	$ 12,500.00	$ 1,312.07	$ 3,961.26	31.69%
4340 Other Misc Use	$ - .00	$ -	$ -	0.00%
Total C. USE OF MONEY & PROPERTY	**$ 12,500.00**	**$ 1,312.07**	**$ 3,961.26**	**31.69%**
D. INTERGOVERNMENTAL				
4430 Road Use Taxes	$ 19,325.00	$ 1,629.47	$ 5,307.36	27.46%
Total D. INTERGOVERNMENTAL	**$ 19,325.00**	**$ 1,629.47**	**$ 5,307.36**	**27.46%**
Total Income	**$ 87,801.00**	**$ 9,077.24**	**$ 20,473.89**	**23.32%**
Expenses				
1 GOVERNMENTAL ACTIVITES				
A. Public Safety				
150 Fire	$ 4,000.00	$ 3,550.97	$ 3,550.97	88.77%
190 Animal Control	$ 200.00	$ -	$ -	0.00%
199 Other Public Safety	$ 50.00	$ -	$ -	0.00%
Total A. Public Safety	**$ 4,250.00**	**$ 3,550.97**	**$ 3,550.97**	**83.55%**
B. Public Works				
210 Roads, Bridges, Sidewalks	$ 65,000.00	$ -	$ 9,175.00	14.12%
230 Street Lighting	$ 800.00	$ 59.78	$ 179.33	22.42%
250 Snow Removal	$ 7,000.00	$ -	$ -	0.00%
290 Garbage	$ 16,000.00	$ 1,205.68	$ 3,559.36	22.25%
299 Other Public Works	$ 10,000.00	$ -	$ 12.60	0.13%
Total B. Public Works	**$ 98,800.00**	**$ 1,265.46**	**$ 12,926.29**	**13.08%**
D. Culture and Recreation				
410 Library	$ 6,250.00	$ -	$ -	0.00%
499 Other Culture & Recreation	$ 150.00	$ 21.84	$ 21.84	14.56%
Total D. Culture and Recreation	**$ 6,400.00**	**$ 21.84**	**$ 21.84**	**0.34%**
F. General Government				
610 Mayor/Council	$ 500.00	$ -	$ -	0.00%
620 Clerk, Treasurer & Finance	$ 3,500.00	$ 64.13	$ 1,146.72	32.76%
630 Elections		$ -	$ -	0.00%
640 Legal Services/Attorney	$ 6,000.00	$ -	$ 428.10	7.14%
650 City Hall/General Buildings	$ 2,500.00	$ 233.00	$ 456.37	18.25%
660 Tort Liability	$ 4,250.00	$ 3,498.00	$ 4,026.00	94.73%
699 Other General Government	$ 1,000.00	$ 72.93	$ 72.93	7.29%
Total F. General Government	**$ 17,750.00**	**$ 3,868.06**	**$ 6,130.12**	**34.54%**
Total 1 GOVERNMENTAL ACTIVITES	**$ 127,200.00**	**$ 8,706.33**	**$ 22,629.22**	**17.79%**
2. BUSINESS TYPE ACTIVITIES				
610 Sewer Utility	$ 10,000.00	$ 390.82	$ 2,749.65	27.50%
Total 2. BUSINESS TYPE ACTIVITIES	**$ 10,000.00**	**$ 390.82**	**$ 2,749.65**	**27.50%**
Total Expenses	**$ 137,200.00**	**$ 9,097.15**	**$ 25,378.87**	**18.50%**
Net Income	**$ (49,399.00)**	**$ (19.91)**	**$ (4,904.98)**	**9.93%**

COPY

CITY COUNCIL MEETING MINUTES

PLACE: City Hall, 120 Short Street, Panorama Park, Iowa
DATE: October 15, 2026 **TIME**: 7:00 pm

COPY

WELCOME

Call To Order - Mayor Rice called the meeting to order at 7:02 pm.
Pledge of Allegiance
Roll Call - Present: S. Perry, S. Rice, I. Foltz, and D. Smith; Absent: J. Krause
Agenda Approval - With the change of adding discussion and approval of agreement regarding shared cost of tree removal, a motion was made by I. Foltz and seconded by S. Rice to approve the Agenda. Mayor Rice called for a vote. All ayes, the Council Meeting Agenda for Thursday, September 10, 2026 was approved.

DISCUSSION AND APPROVAL of agreement of shared cost of tree removal with 104 Park Ave. A motion to approve the Agreement of Shared Cost was made by I. Foltz and seconded by S. Perry. Mayor Rice called for a vote. All ayes, the Agreement of Share Cost was approved.

PUBLIC COMMENTS - None.

MAYOR'S REPORT - Mayor Rice presented MSA's findings of possible grants to fund future road projects.

COMMITTEE REPORTS - S. Rice provided an update on the progress of the Code of Ordinances and the Annual Chili Cook-Off.

CONSENT AGENDA

Approval of September 10, 2026 Council Meeting Minutes
Approval of September, 2026 Financial Statements
Payment authorization for September, 2026 Employee Payroll
Payment authorization of September, 2026 Claims

A motion to approve the Consent Agenda was made by S. Perry and seconded by D. Smith. Mayor Rice called for a vote. All ayes, the Consent Agenda was approved.

RESOLUTION approving the Annual Financial Report for the fiscal year ended June 30, 2026. Mayor Rice presented the resolution and called for a vote.

I. Foltz - Aye J. Krause - Absent S. Perry - Aye S. Rice - Aye D. Smith - Aye

RESOLUTION approving the City Streets Financial Report for the fiscal year ended June 30, 2026. Mayor Rice presented the resolution and called for a vote.

I. Foltz - Aye J. Krause - Absent S. Perry - Aye S. Rice - Aye D. Smith - Aye

ADJOURNMENT - With all business before the Council concluded, Mayor Rice adjourned the meeting at 7:52 pm.

Approved: _____ Attest: _____

City of Panorama Park

Claims Report
September 2026

COPY

Date	Vendor	Amount	Memo
1. Checking GSB			
001-000-1110 General			
09/04/2026	Republic Services	-1,205.68	Garbage and Recycling Services
09/08/2026	T-Mobile	-60.00	Internet (City Hall)
09/15/2026	MidAmerican Energy Company	-35.75	Electric & Gas (City Hall)
09/15/2026	IPERS	-9.43	Employee Pension
09/10/2026	Shawn Rice	-61.85	Bottled Water, Gas, Ice, Popcorn
09/12/2026	City of Bettendorf	-3,550.97	Fire/EMS
09/12/2026	K&K Hardware	-101.76	Wasp Killer, Weed Killer, Siding Wash, Flag
09/27/2026	Cincinnati Insurance Company	-3,498.00	Liability Insurance
09/23/2026	MidAmerican Energy Company	-59.78	Street Lighting
09/10/2026	Iowa American Water	-7.42	Water (City Hall)
09/19/2026	Intuit Quickbooks	-60.99	Payroll Processing
Total for 001-000-1110 General		**-$8,651.63**	
610-000-1110 Sewer			
09/12/2026	City of Davenport	-390.82	Berm + Digester Projects
Total for 610-000-1110 Sewer		**-$390.82**	
Total for 1. Checking GSB with sub-accounts		**-$9,042.45**	

City of Panorama Park

Balance Sheet

As of Oct 31, 2026

COPY

	Total
Assets	
Current Assets	
Bank Accounts	
1. Checking GSB	
001-000-1110 General	17,386.17
110-000-1110 Road	5,106.00
610-000-1110 Sewer	5,333.84
Total for 1. Checking GSB	**$27,826.01**
2. Savings IPAIT	
001-000-1162 General	82,547.94
110-000-1162 Road	122,957.27
610-000-1162 Sewer	252,934.28
Total for 2. Savings IPAIT	**$458,439.49**
Total Bank Accounts	**$486,265.50**
Other Current Assets	
QuickBooks Tax Holding Account	3.06
Total Other Current Assets	**$3.06**
Total Current Assets	**$486,268.56**
Total Assets	**$486,268.56**
Liabilities and Equity	**$486,268.56**

City of Panorama Park
Treasurer's Report
As of October 31, 2026

Current Assets

	Beginning Cash	Change +/-	Ending Cash
001 General Fund			
Certificates	$ -	$ -	$ -
Checking	$ 6,147.02	$ 11,239.15	$ 17,386.17
Savings	$ 82,294.21	$ 253.73	$ 82,547.94
Total General Fund	$ 88,441.23	$ 11,492.88	$ 99,934.11
110 Road Fund			
Certificates	$ -	$ -	$ -
Checking	$ 3,588.99	$ 1,517.01	$ 5,106.00
Savings	$ 122,579.31	$ 377.96	$ 122,957.27
Total Road Fund	$ 126,168.30	$ 1,894.97	$ 128,063.27
610 Sewer Fund			
Certificates	$ -	$ -	$ -
Checking	$ 7,366.83	$ (2,032.99)	$ 5,333.84
Savings	$ 252,156.73	$ 777.55	$ 252,934.28
Total Sewer Fund	$ 259,523.56	$ (1,255.44)	$ 258,268.12
Report Total	**$ 474,133.09**	**$ 12,132.41**	**$ 486,265.50**

COPY

City of Panorama Park

Budget Report

October 2026

	Budget	MTD Balance	FYTD	% Expended
Income				
A. TAXES				
4000 Property Taxes	$ 27,000.00	$ 9,904.33	$ 13,205.32	48.91%
4060 Utility Excise Tax	$ 626.00	$ 217.31	$ 285.69	45.64%
4065 Utility Franchise Tax	$ 350.00	$ 49.90	$ 112.63	32.18%
4090 LOST	$ 28,000.00	$ 2,468.52	$ 10,241.69	36.58%
Total A. TAXES	**$ 55,976.00**	**$ 12,640.06**	**$ 23,845.33**	**42.60%**
B. LICENSES & PERMITS				
4120 Building Permits	$ - .00	$ -	$ -	0.00%
Total B. LICENSES & PERMITS	**$ - .00**	**$ -**	**$ -**	**0.00%**
C. USE OF MONEY & PROPERTY			$ -	
4300 Interest	$ 12,500.00	$ 1,409.24	$ 5,370.50	42.96%
4340 Other Misc Use	$ - .00	$ -	$ -	0.00%
Total C. USE OF MONEY & PROPERTY	**$ 12,500.00**	**$ 1,409.24**	**$ 5,370.50**	**42.96%**
D. INTERGOVERNMENTAL				
4430 Road Use Taxes	$ 19,325.00	$ 1,577.78	$ 6,885.14	35.63%
Total D. INTERGOVERNMENTAL	**$ 19,325.00**	**$ 1,577.78**	**$ 6,885.14**	**35.63%**
Total Income	**$ 87,801.00**	**$ 15,627.08**	**$ 36,100.97**	**41.12%**
Expenses				
1 GOVERNMENTAL ACTIVITES				
A. Public Safety				
150 Fire	$ 4,000.00	$ -	$ 3,550.97	88.77%
190 Animal Control	$ 200.00	$ -	$ -	0.00%
199 Other Public Safety	$ 50.00	$ -	$ -	0.00%
Total A. Public Safety	**$ 4,250.00**	**$ -**	**$ 3,550.97**	**83.55%**
B. Public Works				
210 Roads, Bridges, Sidewalks	$ 65,000.00	$ -	$ 9,175.00	14.12%
230 Street Lighting	$ 800.00	$ 60.77	$ 240.10	30.01%
250 Snow Removal	$ 7,000.00	$ -	$ -	0.00%
290 Garbage	$ 16,000.00	$ 1,205.68	$ 4,765.04	29.78%
299 Other Public Works	$ 10,000.00	$ -	$ 12.60	0.13%
Total B. Public Works	**$ 98,800.00**	**$ 1,266.45**	**$ 14,192.74**	**14.37%**
D. Culture and Recreation				
410 Library	$ 6,250.00	$ -	$ -	0.00%
499 Other Culture & Recreation	$ 150.00	$ -	$ 21.84	14.56%
Total D. Culture and Recreation	**$ 6,400.00**	**$ -**	**$ 21.84**	**0.34%**
F. General Government				
610 Mayor/Council	$ 500.00	$ -	$ -	0.00%
620 Clerk, Treasurer & Finance	$ 3,500.00	$ 29.54	$ 1,176.26	33.61%
630 Elections		$ -	$ -	0.00%
640 Legal Services/Attorney	$ 6,000.00	$ -	$ 428.10	7.14%
650 City Hall/General Buildings	$ 2,500.00	$ 110.82	$ 567.19	22.69%
660 Tort Liability	$ 4,250.00	$ -	$ 4,026.00	94.73%
699 Other General Government	$ 1,000.00	$ 60.99	$ 133.92	13.39%
Total F. General Government	**$ 17,750.00**	**$ 201.35**	**$ 6,331.47**	**35.67%**
Total 1 GOVERNMENTAL ACTIVITES	**$ 127,200.00**	**$ 1,467.80**	**$ 24,097.02**	**18.94%**
2. BUSINESS TYPE ACTIVITIES				
610 Sewer Utility	$ 10,000.00	$ 2,032.99	$ 4,782.64	47.83%
Total 2. BUSINESS TYPE ACTIVITIES	**$ 10,000.00**	**$ 2,032.99**	**$ 4,782.64**	**47.83%**
Total Expenses	**$ 137,200.00**	**$ 3,500.79**	**$ 28,879.66**	**21.05%**
Net Income	**$ (49,399.00)**	**$ 12,126.29**	**$ 7,221.31**	**-14.62%**

COPY

City of Panorama Park
120 Short St
Bettendorf IA 52722

Pay Stub Detail
PAY DATE: 11/15/2026
NET PAY: $34.42

Chris J. Gilbert
515 Park Ave
Bettendorf IA 52722-5681

COPY

EMPLOYER
City of Panorama Park
120 Short St
Bettendorf IA 52722

EMPLOYEE
Chris J. Gilbert
515 Park Ave
Bettendorf IA 52722-5681

PAY PERIOD

Period Beginning	10/01/2026
Period Ending:	10/31/2026
Pay Date:	11/15/2026
Total Hours:	2.00

OTHER PAY/CONTRIBUTIONS	Current	Year To Date
IPERS (Employer)	3.78	43.11

BENEFITS	Accrued	Used	Available

NET PAY:	**$34.42**
Acct#....8180:	$34.42

MEMO:

PAY	Hours	Rate	Current	YTD
Regular Pay	2.00	20.00	40.00	456.60

DEDUCTIONS	Current	YTD
IPERS (Employee)	2.52	28.73

TAXES	Current	YTD
Federal Income Tax	0.00	0.00
Social Security	2.48	28.31
Medicare	0.58	6.62
IA Income Tax	0.00	0.00

SUMMARY	Current	YTD
Total Pay	$40.00	$456.60
Taxes	$3.06	$34.93
Deductions	$2.52	$28.73

Net Pay **$34.42**

TIME CARD

COPY

DATE	TIME IN	TIME OUT	REMARKS	TOTAL
10/15/26	6:55	7:55	city council meeting	1
10/17/26	9:00AM	10:00AM	AFR, street report, minutes, bills	1
Total Hours				2.0

Christopher Gilbert

[redacted]

Manager signature

Date

11/3/2026

Date

City of Panorama Park

Claims Report
October 2026

COPY

Date	Vendor	Amount	Memo
1. Checking GSB			
001-000-1110 General			
10/05/2026	Republic Services	-1,205.68	Garbage & Recycling Collection
10/08/2026	T-Mobile	-60.00	Internet (City Hall)
10/15/2026	MidAmerican Energy Company	-33.82	Gas & Electric (City Hall)
10/13/2026	Iowa American Water	-17.00	Water (City Hall)
10/15/2026	IPERS	-3.15	Employee Pension
10/19/2026	Intuit Quickbooks	-60.99	Payroll Software Expense
Total for 001-000-1110 General		**-$1,380.64**	
110-000-1110 Road			
10/23/2026	MidAmerican Energy Company	-60.77	Street Lighting
Total for 110-000-1110 Road		**-$60.77**	
610-000-1110 Sewer			
10/16/2026	City of Davenport	-2,032.99	Plant Operations
Total for 610-000-1110 Sewer		**-$2,032.99**	
Total for 1. Checking GSB with sub-accounts		**-$3,474.40**	

CITY OF PANORAMA PARK

RESOLUTION 2026 - _____

November 12, 2026

A RESOLUTION AUTHORIZING THE MAYOR TO ENTER INTO AN AGREEMENT WITH MSA PROFESSIONAL SERVICES FOR THE DESIGN AND MANAGEMENT OF THE STORMWATER MITIGATION PROJECT FOR NORTH PARK AVENUE

WHEREAS, the City of Panorama Park, Iowa, has identified the need for stormwater mitigation improvements along north Park Avenue to address drainage, flooding, and related infrastructure concerns; and

WHEREAS, the City Council has determined that it is in the best interest of the City and its residents to engage a qualified professional engineering firm to design and manage said project; and

WHEREAS, MSA Professional Services possesses the necessary expertise, experience, and qualifications to provide design and project management services for municipal stormwater mitigation projects; and

WHEREAS, the City Council desires to authorize the Mayor to negotiate and execute an agreement with MSA Professional Services for these professional services on behalf of the City;

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Panorama Park, Iowa, as follows:

Section 1. The Mayor is hereby authorized and directed to enter into an agreement with MSA Professional Services for the design and management of the stormwater mitigation project for north Park Avenue, upon such terms and conditions as are approved by the City Council.

Section 2. The Mayor is further authorized to execute any related documents, amendments, or instruments necessary to effectuate the agreement, subject to any required City Council approvals.

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

Section 4. This Resolution shall be in full force and effect from and after its passage and approval as provided by law.

Passed and approved by the City Council of the City of Panorama Park, Iowa, this 12th day of November, 2026.

_____

Ronald D. Rice, Mayor

ATTEST

_____

Christopher Gilbert, City Clerk/Treasurer

I. Foltz_____ J. Krause_____ S. Perry_____ S. Rice_____ D. Smith_____

EXHIBIT A

COPY

Professional Services Agreement

MSA Project Number: 19924006

This AGREEMENT (Agreement) is made effective November 12,2026 by and between

MSA PROFESSIONAL SERVICES, INC (MSA)
Address: 2117 State Street, Ste. 200, Bettendorf, IA 52722
Phone: (563) 424-3701
Representative: Jason J. Snyder Email: jsnyder@msa-ps.com

CITY OF PANORAMA PARK (OWNER)
Address: 102 Short Street, Panorama Park, IA 52722
Phone: (563) 293-1293
Representative: Ronald Rice Email: mayor@panoramaparkiowa.com

Project Name: Park Avenue Resurface & Drainage

The scope of the work authorized is: See Attachment A: Scope of Services

The schedule to perform the work is: Approximate Start Date: November 12, 2026
Approximate Completion Date: June 30, 2027

The fees for the work are as follows:
The lump sum fee for the work is: $13,500
The estimated fee for the construction work is: $9,000

All services shall be performed in accordance with the General Terms and Conditions of MSA, which is attached and made part of this Agreement. Any attachments or exhibits referenced in this Agreement are made part of this Agreement. Payment for these services will be on a time and expense basis, where indicated (estimated fee), and on a lump sum basis where indicated. Attachment B: Rate Schedule is attached and made part of this Agreement

Approval: Authorization to proceed is acknowledged by signatures of the parties to this Agreement.

CITY OF PANORAMA PARK	**MSA PROFESSIONAL SERVICES, INC.**
	[redacted]
RONALD RICE	JASON SNYDER, PE
MAYOR	TEAM LEADER – PUBLIC WORKS
Date:_____	Date: 11/6/26

COPY

1. **Scope and Fee.** The scope of Owner's Project (the "Project"), scope of MSA's services (the "Work"), for those services are defined in Attachment A. The scope and fee constitute a good faith estimate of the tasks and associated fees required to perform the services defined in Attachment A. This agreement upon execution by both parties hereto, can be amended only by written instrument signed by both parties. For those projects involving conceptual or process development service or involve renovation of an existing building or structure, activities often cannot be fully defined during initial planning. As the Project progresses, facts uncovered may reveal a change in direction which may alter the Work. MSA will promptly inform the OWNER in writing of such situations so that changes in this agreement can be made as required.

2. **Owner's Responsibilities**.

(a) Project Scope and Budget

The OWNER shall define the scope and budget of the Project and, when applicable, periodically update the Project budget, including that portion allocated for the cost of the Work. The Project budget shall include contingencies for design, development, and, when required by the scope of the Project, construction of the Project. The OWNER shall not significantly increase or decrease the overall Project scope or schedule, the portion of the budget allocated for the cost of the Work, or contingencies included in the overall budget or a portion of the budget, without the agreement of MSA to a corresponding change in the Project scope, quality, schedule, and compensation of MSA.

(b) Designated Owner Representative

The OWNER shall identify a Designated Representative who shall be authorized to act on behalf of the OWNER with respect to the Project. OWNER's Designated Representative shall render related decisions in a timely manner so as to avoid unreasonable delay in the orderly and sequential progress of MSA's services. MSA shall not be liable for any error or omission made by OWNER, OWNER's Designated Representative, or OWNER's consultant.

(c) Tests, Inspections, and Reports

When required by the scope of the Project, the OWNER shall furnish tests, inspections, and reports required by law or the Contract Documents, such as planning studies; preliminary designs; structural, mechanical, or chemical tests; tests for air, water, or soil pollution; and tests for hazardous materials.

(d) Additional Consultants

MSA's consultants shall be identified in Attachment A. The OWNER shall furnish the services of other consultants other than those designated in Attachment A, including such legal, financial, accounting, and insurance counseling services as may be required for the Project.

(e) OWNER Provided Services and Information

MSA shall be entitled to rely on the accuracy and completeness of services and information furnished by the OWNER, Designated OWNER Representative, or Consultant. MSA shall use reasonable efforts to provide prompt written notice to the OWNER if MSA becomes aware of any errors, omissions, or inconsistencies in such services or information.

3. **Billing.** MSA will bill the OWNER monthly with net payment due upon receipt. Balances due past thirty (30) days shall be subject to an interest charge at a rate of 18% per year from said thirtieth day. In addition, MSA may, after giving seven days written notice, suspend service under any agreement until the OWNER has paid in full all amounts due for services rendered and expenses incurred, including the interest charge on past due invoices.

4. **Costs and Schedules.** Costs (including MSA's fees and reimbursable expenses) and schedule commitments shall be subject to change for delays caused by the OWNER's failure to provide specified facilities or information or for delays caused by unpredictable occurrences including, without limitation, fires, floods, riots, strikes, unavailability of labor or materials, delays or defaults, by suppliers of materials or services, process shutdowns, pandemics, acts of God or the public enemy, or acts of regulations of any governmental agency. Temporary delays of services caused by any of the above which result in additional costs beyond those outlined may require renegotiation of this agreement.

5. **Access to Site.** Owner shall furnish right-of-entry on the Project site for MSA and, if the site is not owned by Owner, warrants that permission has been granted to make planned explorations pursuant to the scope of

services. MSA will take reasonable precautions to minimize damage to the site from use of equipment, but has not included costs for restoration of damage that may result and shall not be responsible for such costs.

6. **Location of Utilities.** Owner shall supply MSA with the location of all pre-existent utilities and MSA has the right to reasonably rely on all Owner supplied information. In those instances where the scope of services require MSA to locate any buried utilities, MSA shall use reasonable means to identify the location of buried utilities in the areas of subsurface exploration and shall take reasonable precautions to avoid any damage to the utilities noted. However, Owner agrees to indemnify and defend MSA in the event of damage or injury arising from damage to or interference with subsurface structures or utilities which result from inaccuracies in information of instructions which have been furnished to MSA by others.

7. **Professional Representative.** MSA intends to serve as the OWNER's professional representative for those services as defined in this agreement, and to provide advice and consultation to the OWNER as a professional. Any opinions of probable project costs, reviews and observations, and other recommendations made by MSA for the OWNER are rendered on the basis of experience and qualifications and represents the professional judgment of MSA. However, MSA cannot and does not warrant or represent that proposals, bid or actual project or construction costs will not vary from the opinion of probable cost prepared by it.

8. **Construction.** When applicable to the scope of the Project, the OWNER shall contract with a licensed and qualified Contractor for implementation of construction work utilizing a construction contract based on an EJCDC construction contract and general conditions appropriate for the scope of the Project and for the delivery method. In the construction contract, the OWNER shall use reasonable commercial efforts to require the Contractor to (1) obtain Commercial General Liability Insurance with contractual liability coverage insuring the obligation of the Contractor, and name the OWNER, MSA and its employees and consultants as additionally insureds of that policy; (2) indemnify and hold harmless the OWNER, MSA and its employees and consultants from and against any and all claims, damages, losses, and expenses ("Claims"), including but not limited to reasonable attorney's fees and economic or consequential damages arising in whole or in part out of the negligent act or omission of the contractor, and Subcontractor or anyone directly or indirectly employed by any of them. This agreement shall not be construed as giving MSA, the responsibility or authority to direct or supervise construction means, methods, techniques, sequence, or procedures of construction selected by the contractors or subcontractors or the safety precautions and programs incident to the work, the same being the sole and exclusive responsibility of the contractors or subcontractors.

9. **Standard of Care.** In conducting the services, MSA will apply present professional, engineering and/or scientific judgment, which is known as the "standard of care". The standard of care is defined as that level of skill and care ordinarily exercised by members of the same profession practicing at the same point in time and in the same or similar locality under similar circumstances in performing the Services. The OWNER acknowledges that "current professional standards" shall mean the standard for professional services, measured as of the time those services are rendered, and not according to later standards, if such later standards purport to impose a higher degree of care upon MSA.

MSA does not make any warranty or guarantee, expressed or implied, nor have any agreement or contract for services subject to the provisions of any uniform commercial code. Similarly, MSA will not accept those terms and conditions offered by the OWNER in its purchase order, requisition, or notice of authorization to proceed, except as set forth herein or expressly agreed to in writing. Written acknowledgement of receipt, or the actual performance of services subsequent to receipt of such purchase order, requisition, or notice of authorization to proceed is specifically deemed not to constitute acceptance of any terms or conditions contrary to those set forth herein.

10. **Municipal Advisor**. MSA Professional Services, Inc. is not acting as a 'Municipal Advisor' to the owner pursuant to Section 15B of the Exchange Act. For financial advice related to the corresponding project, the client is encouraged to discuss their finances with internal and/or external advisors and experts before making decisions incurring debt and/or supporting those obligations. MSA desires to serve each client well by providing the best information publicly available and is providing information as part of its engineering responsibilities to inform client options. The information is not intended to provide financial advice or recommendations and is not bound by the formal Municipal Advisor fiduciary duty.

11. **Conduct Expectations.** Owner and MSA understand their respective obligations to provide a safe, respectful work environment for their employees. Both parties agree that harassment on the job (unwelcome verbal, physical or other behavior that is related to sex, race, age, or protected class status) will not be tolerated and will be addressed timely and in compliance with anti-harassment laws.

12. **Electronic Documents and Transmittals**. Owner and MSA agree to transmit and accept project related correspondence, documents, text, data, drawings and the like in digital format in accordance with MSA's Electronic Data Transmittal policy. Each party is responsible for its own cybersecurity, and both parties waive the right to pursue liability against the other for any damages that occur as a direct result of electronic data sharing.

13. **Building Information Modelling (BIM).** For any projects, and not limited to building projects, utilizing BIM, OWNER and MSA shall agree on the appropriate level of modelling required by the project, as well as the degree to which the BIM files may be made available to any party using the Electronic Document Transmittal provisions of section 12 of this Agreement.

14. **Construction Site Visits.** If the scope of services includes services during the Construction Phase, MSA shall make visits to the site as specified in Attachment A– Scope of Services. MSA shall not, during such visits or as a result of such observations of Contractor's work in progress, supervise, direct or have control over Contractor's work nor shall MSA have authority over or responsibility for the means, methods, techniques, sequences or procedures of construction selected by Contractor, for safety precautions and programs incident to the work of Contractor or for any failure of Contractor to comply with laws, rules, regulations, ordinances, codes or orders applicable to Contractor's furnishing and performing the work. Accordingly, MSA neither guarantees the performance of any Contractor nor assumes responsibility for any Contractor's failure to furnish and perform its work in accordance with the Contract Documents.

15. **Termination.** This Agreement shall commence upon execution and shall remain in effect until terminated by either party, at such party's discretion, on not less than thirty (30) days' advance written notice. The effective date of the termination is the thirtieth day after the non-terminating party's receipt of the notice of termination. If MSA terminates the Agreement, the OWNER may, at its option, extend the terms of this Agreement to the extent necessary for MSA to complete any services that were ordered prior to the effective date of termination. If OWNER terminates this Agreement, OWNER shall pay MSA for all services performed prior to MSA's receipt of the notice of termination and for all work performed and/or expenses incurred by MSA in terminating Services begun after MSA's receipt of the termination notice. Termination hereunder shall operate to discharge only those obligations which are executory by either party on and after the effective date of termination. These General Terms and Conditions shall survive the completion of the services performed hereunder or the Termination of this Agreement for any cause.

This agreement cannot be changed or terminated orally. No waiver of compliance with any provision or condition hereof should be effective unless agreed in writing and duly executed by the parties hereto.

16. **Betterment.** If, due to MSA's error, any required or necessary item or component of the Project is omitted from the construction documents, MSA's liability shall be limited to the reasonable costs of correction of the construction, less what OWNER'S cost of including the omitted item or component in the original construction would have been had the item or component not been omitted. It is intended by this provision that MSA will not be responsible for any cost or expense that provides betterment, upgrade, or enhancement of the Project.

17. **Hazardous Substances.** OWNER acknowledges and agrees that MSA has had no role in identifying, generating, treating, storing, or disposing of hazardous substances or materials which may be present at the Project site, and MSA has not benefited from the processes that produced such hazardous substances or materials. Any hazardous substances or materials encountered by or associated with Services provided by MSA on the Project shall at no time be or become the property of MSA. MSA shall not be deemed to possess or control any hazardous substance or material at any time; arrangements for the treatment, storage, transport, or disposal of any hazardous substances or materials, which shall be made by MSA, are made solely and exclusively on OWNER's behalf for OWNER's benefit and at OWNER's direction. Nothing contained within this Agreement shall be construed or interpreted as requiring MSA to assume the status of a generator, storer, treater, or disposal facility as defined in any federal, state, or local statute, regulation, or rule governing treatment, storage, transport, and/or disposal of hazardous substances or materials.

All samples of hazardous substances, materials or contaminants are the property and responsibility of OWNER and shall be returned to OWNER at the end of a project for proper disposal. Alternate arrangements to ship such samples directly to a licensed disposal facility may be made at OWNER's request and expense and subject to this subparagraph.

18. **Insurance.** MSA will maintain insurance coverage for: Worker's Compensation, General Liability, and Professional Liability. MSA will provide information as to specific limits upon written request. If the OWNER requires coverages or limits in addition to those in effect as of the date of the agreement, premiums for additional

insurance shall be paid by the OWNER. The liability of MSA to the OWNER for any indemnity commitments, or for any damages arising in any way out of performance of this contract is limited to such insurance coverages and amount which MSA has in effect.

19. **Reuse of Documents.** Reuse of any documents and/or services pertaining to this Project by the OWNER or extensions of this Project or on any other project shall be at the OWNER's sole risk. The OWNER agrees to defend, indemnify, and hold harmless MSA for all claims, damages, and expenses including attorneys' fees and costs arising out of such reuse of the documents and/or services by the OWNER or by others acting through the OWNER.

20. **Indemnification.** To the fullest extent permitted by law, MSA shall indemnify and hold harmless, OWNER, and OWNER's officers, directors, members, partners, consultants, and employees (hereinafter "OWNER") from reasonable claims, costs, losses, and damages arising out of or relating to the PROJECT, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself) including the loss of use resulting therefrom but only to the extent caused by any negligent act or omission of MSA or MSA's officers, directors, members, partners, employees, or Consultants (hereinafter "MSA"). In no event shall this indemnity agreement apply to claims between the OWNER and MSA. This indemnity agreement applies solely to claims of third parties. Furthermore, in no event shall this indemnity agreement apply to claims that MSA is responsible for attorneys' fees. This agreement does not give rise to any duty on the part of MSA to defend the OWNER on any claim arising under this agreement.

To the fullest extent permitted by law, OWNER shall indemnify and hold harmless, MSA, and MSA's officers, directors, members, partners, consultants, and employees (hereinafter "MSA") from reasonable claims, costs, losses, and damages arising out of or relating to the PROJECT, provided that any such claim, cost, loss, or damage is attributable to bodily injury, sickness, disease, or death, or to injury to or destruction of tangible property (other than the Work itself) including the loss of use resulting therefrom but only to the extent caused by any negligent act or omission of the OWNER or the OWNER's officers, directors, members, partners, employees, or Consultants (hereinafter "OWNER"). In no event shall this indemnity agreement apply to claims between MSA and the OWNER. This indemnity agreement applies solely to claims of third parties. Furthermore, in no event shall this indemnity agreement apply to claims that the OWNER is responsible for attorneys' fees. This agreement does not give rise to any duty on the part of the OWNER to defend MSA on any claim arising under this agreement.

To the fullest extent permitted by law, MSA's total liability to OWNER and anyone claiming by, through, or under OWNER for any cost, loss or damages caused in part or by the negligence of MSA and in part by the negligence of OWNER or any other negligent entity or individual, shall not exceed the percentage share that MSA's negligence bears to the total negligence of OWNER, MSA, and all other negligent entities and individuals.

21**. Accrual of Claims**. To the fullest extent permitted by Laws and Regulations, all causes of action arising under this Agreement will be deemed to have accrued, and all statutory periods of limitation will commence, no later than the date of Substantial Completion; or, if MSA's services do not include Construction Phase services, or the Project is not completed, then no later than the date of Owner's last payment to MSA.

22. **Dispute Resolution.** OWNER and MSA desire to resolve any disputes or areas of disagreement involving the subject matter of this Agreement by a mechanism that facilitates resolution of disputes by negotiation rather than by litigation. OWNER and MSA also acknowledge that issues and problems may arise after execution of this Agreement which were not anticipated or are not resolved by specific provisions in this Agreement. Accordingly, both OWNER and MSA will endeavor to settle all controversies, claims, counterclaims, disputes, and other matters thru mediation with a mutually agreed upon mediator. Demand for mediation shall be filed in writing with the other party to this Agreement. A demand for mediation shall be made within a reasonable time after the claim, dispute or other matter in question has arisen. In no event shall the demand for mediation be made after the date when institution of legal or equitable proceedings based on such claim, dispute or other matter in question would be barred by the applicable statute of limitations. Neither demand for mediation nor any term of this Dispute Resolution clause shall prevent the filing of a legal action where failing to do so may bar the action because of the applicable statute of limitations. If despite the good faith efforts of OWNER and MSA any controversy, claim, counterclaim, dispute, or other matter is not resolved through negotiation or mediation, OWNER and MSA agree and consent that such matter may be resolved through legal action in the court having jurisdiction as specified in this Agreement.

23. **Exclusion of Special, Indirect, Consequential and Liquidated Damages.** MSA shall not be liable, in contract or tort or otherwise, for any special, indirect, consequential, or liquidated damages including specifically, but without limitation, loss of profit or revenue, loss of capital, delay damages, loss of goodwill, claim of third parties, or similar damages arising out of or connected in any way to the Project or this contract.

24. **Limitation of Liability.** Neither MSA, its Consultants (if any), nor their employees shall be jointly, severally, or individually liable to the OWNER in excess of the amount of the insurance proceeds available.

25. **Successors and Assigns**. The successors, executors, administrators, and legal representatives of Owner and MSA are hereby bound to the other party to this Agreement and to the successors, executors, administrators and legal representatives (and said assigns) of such other party, in respect of all covenants, agreements, and obligations of this Agreement. Neither party may assign, sublet, or transfer any rights under or interest (including, but without limitation, claims arising out of this Agreement or money that is due or may become due) in this Agreement without the written consent of the other party, which shall not be unreasonable withheld, except to the extent that any assignment, subletting, or transfer is mandated by law.

26. **Notices**. Any notice required under this Agreement will be in writing, and delivered: in person (by commercial courier or otherwise); by registered or certified mail; or by e-mail to the recipient, with the words "Formal Notice" or similar in the e-mail's subject line. All such notices are effective upon the date of receipt.

27. **Survival.** Subject to applicable Laws and Regulations, all express representations, waivers, indemnifications, and limitations of liability included in this Agreement will survive its completion or termination for any reason.

28. **Severability**. Any provision or part of the Agreement held to be void or unenforceable under any Laws or Regulations will be deemed stricken, and all remaining provisions will continue to be valid and binding upon Owner and MSA.

29. **No Waiver**. A party's non-enforcement of any provision will not constitute a waiver of that provision, nor will it affect the enforceability of that provision or of the remainder of this Agreement.

30. **State Law.** This agreement shall be construed and interpreted in accordance with the laws of the State in which the project is located.

31. **Jurisdiction.** OWNER hereby irrevocably submits to the jurisdiction of the state courts of the State in which the project is located for the purpose of any suit, action or other proceeding arising out of or based upon this Agreement. OWNER further consents that the venue for any legal proceedings related to this Agreement shall be in the County in which the project is located.

32. **Understanding.** This agreement contains the entire understanding between the parties on the subject matter hereof and no representations. Inducements, promises or agreements not embodied herein (unless agreed in writing duly executed) shall be of any force or effect, and this agreement supersedes any other prior understanding entered into between the parties on the subject matter hereto.

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PROJECT DESCRIPTION

The project is located in Panorama Park, Iowa. The City of Panorama Park is wanting to rectify drainage issues and road erosion at North Street and Park Avenue and along Park Avenue south of 5th Street in. The City is looking to add concrete curb and gutter on the south side of North Street that wraps around onto Park Avenue to minimize runoff eroding the edge of the road pavement. In between the proposed curb and gutter would be new asphalt pavement. The existing culverts along Park Avenue may need to be lengthened to accommodate revised drainage patterns.

SCOPE OF SERVICES

MSA will provide services as set forth below.

1. **Design**
    - **Project Administration**
        - Manage and coordinate project team, budget and schedules. Maintain communication with Owner and stakeholders on project.
    - **Quality Assurance/Quality Control**
        - Employ documented quality-assurance/quality-control procedures throughout project.
    - **Project Site Information**
        - Right-of-Way Research: utilize recorded survey documentation in project area to determine right-of-way locations.
        - Contact Utility One Call: utilize marking and mapping provided by one-call agency to assess locations of existing private utilities in the area.
        - Topographic Survey: collect location and elevation data of existing features at the site for use as basis of design.
        - Utility Structure Survey: investigate utility structures to obtain field measured invert elevations, penetrating pipe information, and condition assessment.
    - **Design – Street/Utility**
        - Construction Cost Estimate: Develop a preliminary construction cost estimate based on preliminary plans. Develop an Engineers Estimate of Construction cost based on quantities computed from final plans.
    - **Plan Preparation and Drafting**
        - Preliminary Plan Preparation: Prepare preliminary plans showing topographic survey information, horizontal and vertical alignments of utilities and roadway, typical roadway cross section, and typical construction details.
        - Final Plan Preparation: Prepare final plans based on preliminary plans, Owner feedback, and additional design development. Final plans will include:
            - Demolition, geometric, grading and stormwater pollution prevention plans.

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- **Specifications**
  - Specifications: prepare technical specifications, special procedures, bidding documents and construction contracting documents per SUDAS.

- **Utility Coordination**
  - Coordination and Communication
    - Inform private utility companies (gas, electric, and communications) of the project scope and timeline.
    - Note utility locations (as provided by utility companies and/or one-call locate) on the project plans.
    - Provide utility companies with preliminary and final plans for the project.
    - Invite utilities to pre-construction meeting.
    - Iowa American Water

- **Permits:** Prepare permit application and required attachments for:
  - Construction Site and/or Post-Construction Site Erosion Control and Storm Water Management
  - Local/County Construction Site Erosion Control and Storm Water Management

- **Design Meetings**
  - Project kick-off: Attend one meeting with staff prior to starting work on the project.
  - Preliminary Plan review: Attend one meeting with staff, and one elected officials.
  - Final Plan review: Attend one meeting with staff, and one meeting with elected officials.
  - Public Information Meeting: Conduct one meeting, consisting of a brief presentation about the project, and a question/answer period.
  - Unless otherwise noted, all meetings will take place at City Hall.

2. **Bidding**
   - Administer Contractor Prequalification Process
   - Assist Owner in Advertising and Soliciting for Bids
   - Administer Bid Document Distribution Process utilizing QuestCDN
   - Conduct Pre-Bid Meeting
   - Issue Addenda as appropriate to clarify, correct, or change the bidding documents
   - Conduct a Public Bid Opening an Electronic Bid Opening located at City Hall.
   - Prepare Tabulation of Bids
   - Assist Owner in evaluating bids and in assembling and awarding construction contracts.

3. **Construction Administration**
   - Project Administration: Manage and coordinate project team, budget and schedules. Maintain communication with Owner and stakeholders on project.
   - QA/QC: Employ documented quality-assurance/quality-control procedures throughout project.
   - Pre-Construction Meeting: Coordinate and Conduct Preconstruction Meeting

- Construction Progress Meetings: Facilitate and attend monthly meetings
- Contractor Communication: Respond to Contractor Requests for Information and assist in interpretation of contract documents in person, in writing, or by telephone.
- Submittal Review: Review Contractor Shop Drawings, Submittals, Schedules and Samples for compliance with Construction Documents.
- Site Visits: Make periodic site visits to observe contractor's work in progress (maximum # visits).
- Meetings: Attend meetings of Owner Board/Council/Committee as needed to present project information (maximum # meetings).
- Change Orders: Review Change Order requests from Contractor; recommend Change Orders to Owner as appropriate.
- Applications for Payment: Review Contractor Applications for Payment; make payment recommendation to Owner as appropriate.
- Project Closeout: Prepare punch list (items to be completed or corrected), and Substantial Completion Certificate. Review Contractor work and completion documents for compliance with construction contract and readiness for final payment *(includes warranty documentation and lien waiver review).*

4. Construction Observation

- Furnish a Construction Observer to observe the progress and quality of the Contractor's work on the Project. Duties and responsibilities of the CO include:
    - Attend meetings with Contractor, such as preconstruction conferences and progress meetings.
    - Assist in communication between Engineer, Contractor and Owner, especially when additional information, interpretation, or clarification is needed regarding existing conditions or contract documents.
    - Conduct on-Site observations of Contractor's work in progress to assist Engineer in determining if the Work is in general proceeding in accordance with the Contract Documents.
    - Verify that tests, equipment, and systems start-ups are conducted and documented appropriately.
    - Maintain orderly files and prepare a daily report recording Contractor's hours and activities at the site.
    - Review applications for payment with regard to Work completed, and materials and equipment delivered at the Site.
    - Participate in visits to the Project to determine punch list items, and readiness for Substantial Completion and Final Completion.
- The estimated fee for services is based on 21 days of Construction Observation for 2 hours per day at the site.

5. Post Construction

- Record Drawings: Prepare Record Drawings based on addenda, Field Orders, Change Orders and Contractor's Records

DELIVERABLES

MSA will provide the following deliverables:

1. Topographic base map: two electronic files, one AutoCAD dwg format (points and line work only). and one PDF format.

2. Preliminary plans: two (2) paper copies, one PDF file of the preliminary plans, and construction cost estimate for Owner review.
3. Preliminary Construction Cost Estimate
4. Final plans: two (2) paper copies and one PDF file of the final plans and construction cost estimate, for Owner review.
5. Final Construction Cost Estimate
6. Permit Applications: One PDF file (per application) containing permit application with attachments, and one paper copy for submittal to permitting authority.
7. Bidding Documents: two (2) paper copies, one PDF file of the bidding documents, including project manual, plan sets and any addenda.
8. Record Drawings: one (1) paper copy, and one PDF file.
9. Operation and Maintenance Manuals: one (1) paper copy, and one PDF file.

ADDITIONAL SERVICES

Services that are not included in the above Scope of Services can be provided under separate contract or by amending the scope and fee listed in this Agreement. Examples of additional services that may be needed or desired for completion of the project include:

1. Assistance with acquisition of real estate and/or temporary or permanent easements
2. Survey mapping and monumentation
3. Utility system modeling
4. Funding applications and administration
5. Additional meetings not specifically listed in the scope.
6. Accommodations for environmental hazards, endangered species, or historical or cultural issues at or near the project site.
7. Permit assistance related to surface waters and wetlands.
8. Variance requests (if required for permit applications included in the scope).
9. Updates to Owner's electronic Geographic Information System to reflect changes from project.
10. Construction staking (This is assumed to be a contractor responsibility.)

PROJECT SCHEDULE

MSA anticipates the following estimated project schedule:

Date	**Milestone**
November 2026	Owner approves Professional Services Agreement
November 2026	MSA begins work
December 2026	Preliminary Plans complete
January 2027	Final Plans complete, Permit applications submitted
February 2027	Bidding process
February 2027	Owner awards construction contract
March 2027-June 2027	Construction
June 2027	Project Closeout

OWNER'S RESPONSIBILITIES

- Owner is responsible for accuracy and completeness of the information provided to MSA.
- Owner will provide MSA with full information as to Owner's requirements for the project.
- Owner will provide timely response to questions and review of engineering submittals (preliminary and final plans).
- Owner will authorize submittal of necessary permit applications and pay associated fees.

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ATTACHMENT B:
RATE SCHEDULE

Administrative	$ 90 – $160/hr.
Architects	$ 90 – $208/hr.
Community Development Specialists	$144 – $208/hr.
Digital Design	$121 – $159/hr.
Environmental Scientists/Geologists	$116 – $203/hr.
Geographic Information Systems (GIS)	$105 – $203/hr.
Housing Administration	$ 97 – $198/hr.
Inspectors/Zoning Administrators	$115 – $160/hr.
IT Support	$184 – $203/hr.
Land Surveying	$ 90 – $208/hr.
Landscape Designers & Architects	$ 90 – $231/hr.
Planners	$ 90 – $226/hr.
Principals	$230 – $330/hr.
Professional Engineers/Designers of Engineering Systems	$163 – $214/hr.
Project Managers	$126 – $259/hr.
Real Estate Professionals	$147 – $203/hr.
Staff Engineers	$ 90 – $157/hr.
Technicians	$105 – $159/hr.
Utility Treatment Operators	$ 90 – $190/hr.

Labor rates represent an average or range for a particular job classification. These rates are in effect until December 31, 2026.

REIMBURSABLE EXPENSES (effective April 19, 2026)

Building Inspection Permit Management	$25/permit
Copies/Prints	Rate based on volume
Specs/Reports	$10
Copies	$0.20/page | $0.13/page for DOT
Plots	$0.01/sq.in.
Flash Drive	$10
Dini Laser Level	$85/per day | $85/day for DOT
Drone Flight	$375/flight | $250/flight for DOT
Geodimeter	$30/hour
GPS Equipment	$20/hour | $18/hour for DOT
GPS R2 Equipment	$20/hour | $18/hour for DOT
Mailing/UPS	At cost
Mileage – Reimbursement	IRS Rate – IRS Rate + $5/day
Mileage – MSA Vehicle	$0.77/mile | $0.77/mile for DOT
Nuclear Density Testing	$45/day | $45/day for DOT
Organic Vapor Field Meter	$100/day
PC/CADD Machine	Included in labor rates
Robotic Survey Equipment	$20/hour | $14/hour for DOT
Stakes/Lath/Rods	At cost
Travel Expenses, Lodging, & Meals	At cost
Traffic Counting Equipment & Data Processing	At cost

Expense rates represent an average or range for a particular category and are subject to change to match incurred cost in real time.

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834
www.auditor.iowa.gov

Rob Sand
Auditor of State

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NEWS RELEASE

FOR RELEASE: October 21, 2026

Contact: Pam Bormann – (515) 281-5834

Auditor of State Rob Sand today released an agreed-upon procedures report on the City of Panorama Park, Iowa, for the period July 1, 2024 through June 30, 2025. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa.

Sand reported ten findings related to the receipt and disbursement of taxpayer funds. They are found on pages 8 through 10 of this report. The findings address issues such as a lack of segregation of duties, bank reconciliations not reviewed by an independent person, disbursements paid prior to City Council approval and underfunding of the Enterprise Fund. Sand provided the City with recommendations to address each of the findings.

The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity.

A copy of the agreed-upon procedures report is available for review on the Auditor of State's website at Audit Reports – Auditor of State.

# # #

COPY

CITY OF PANORAMA PARK

AUDITOR OF STATE'S INDEPENDENT REPORT ON APPLYING AGREED-UPON PROCEDURES

FOR THE PERIOD JULY 1, 2024 THROUGH JUNE 30, 2025

COPY

City of Panorama Park

OFFICE OF AUDITOR OF STATE
STATE OF IOWA

State Capitol Building
Des Moines, Iowa 50319-0006

Telephone (515) 281-5834
www.auditor.iowa.gov

Rob Sand
Auditor of State

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September 14, 2026

Officials of the City of Panorama Park
Panorama Park, Iowa

Dear Honorable Mayor and Members of the City Council:

I am pleased to submit to you the agreed-upon procedures report for the City of Panorama Park, Iowa, for the period July 1, 2024 through June 30, 2025. The agreed-upon procedures engagement was performed pursuant to Chapter 11.6 of the Code of Iowa and in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards.

I appreciate the cooperation and courtesy extended by the officials and employees of the City of Panorama Park throughout the agreed-upon procedures engagement. If I or this office can be of any further assistance, please contact me or my staff at 515-281-5834.

Sincerely,

Rob Sand
Auditor of State

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City of Panorama Park

Officials

Name	Title	Term Began	Term Expires
Ronald Rice	Mayor	Jan 2024	Jan 2026
Irvin Foltz	Council Member	Jan 2024	Jan 2026
Jacque Krause	Council Member	Jan 2024	Jan 2026
Steven Perry	Council Member	Jan 2024	Jan 2026
Shawn Rice	Council Member	Jan 2024	Jan 2026
David Smith	Council Member	Jan 2024	Jan 2026
Christopher Gilbert	City Clerk/Treasurer		Indefinite
Jenny Juehring	Attorney		Indefinite

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City of Panorama Park

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STATE OF IOWA

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Rob Sand
Auditor of State

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Auditor of State's Independent Report on Applying Agreed-Upon Procedures

To the Honorable Mayor and Members of the City Council:

We performed the procedures below, which were established at Iowa Code Chapter 11.6, to provide oversight of Iowa cities. Accordingly, we have applied certain procedures to selected accounting records and related information of the City of Panorama Park for the period July 1, 2024 through June 30, 2025, including procedures related to the City's compliance with certain Code of Iowa requirements identified below. The City of Panorama Park's management, which agreed to the performance of the procedures performed, is responsible for compliance with these requirements and for the City's records.

This agreed-upon procedures engagement was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. The City of Panorama Park's management has agreed to and acknowledged that the procedures performed are appropriate to meet the intended purpose to report, in accordance with Chapter 11.6 of the Code of Iowa, recommendations pertaining to selected accounting records and related information of the City including the City's compliance with certain Code of Iowa requirements. This report may not be suitable for any other purpose. The procedures performed may not address all the items of interest to a user of this report and may not meet the needs of all users of this report and, as such, users are responsible for determining whether the procedures performed are appropriate for their purposes.

The procedures we performed are summarized as follows:

1. We observed selected City Council meeting minutes for compliance with Chapters 21, 372.13(6) and 380 of the Code of Iowa.
2. We obtained an understanding of the City's internal controls to determine if proper control procedures were in place and incompatible duties, from a control standpoint, were not performed by the same employee.
3. We observed surety bond coverage for compliance with Chapter 64 of the Code of Iowa.
4. We obtained and observed the City Clerk's financial reports and selected bank reconciliations to determine whether the bank balances properly reconciled to the general ledger account balances, journal entries and monthly financial reports provided to the City Council.
5. We scanned City funds for consistency with the City Finance Committee's recommended Uniform Chart of Accounts (COA) and to determine required funds and fund balances were properly maintained and accurately accounted for.
6. We observed the City's fiscal year 2025 Annual Financial Report to determine whether it was completed timely and accurately reflected the City's financial information.
7. We scanned investments to determine compliance with Chapter 12B of the Code of Iowa.
8. We observed depository resolutions, the City's investment policy and reporting of unclaimed property to the State of Iowa to determine compliance with Chapters 12C.2, 12B.10B and 556.1(12) of the Code of Iowa.

9. The City had no debt.
10. The City had no TIF.
11. We traced selected receipts for accurate accounting and consistency with the recommended COA.
12. The City had no voter approved levies.
13. We traced selected disbursements to proper approval, adequate supporting documentation, accurate accounting and consistency with the recommended COA and compliance with the public purpose criteria established by Article III, Section 31 of the Constitution of the State of Iowa.
14. We traced transfers between funds to proper authorization and accurate accounting and to determine whether transfers were proper.
15. We traced selected payroll and related transactions to proper authorization and accurate accounting and determined whether payroll was proper.
16. We observed the annual certified budget for proper authorization, certification and timely amendment.

Based on the performance of the procedures described above, we identified various findings and recommendations for the City. Our findings and recommendations are described in the Detailed Findings and Recommendations section of this report. Unless reported in the Detailed Findings and Recommendations, no exceptions were noted during the performance of the specific procedures listed above.

We were engaged by the City of Panorama Park's management to perform this agreed-upon procedures engagement and conducted our engagement in accordance with attestation standards established by the American Institute of Certified Public Accountants and the standards for attestation engagements contained in Government Auditing Standards, issued by the Comptroller General of the United States. We were not engaged to and did not conduct an examination or review engagement, the objective of which would be the expression of an opinion or conclusion, respectively, on specific accounting records and related information of the City, including compliance with specific Code of Iowa requirements. Accordingly, we do not express such an opinion or conclusion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

We are required to be independent of the City of Panorama Park and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements related to our agreed-upon procedures engagement.

The purpose of this report is to report, in accordance with Chapter 11.6 of the Code of Iowa, certain agreed-upon procedures and the resulting findings and recommendations pertaining to selected accounting records and related information of the City, including the City's compliance with certain Code of Iowa requirements. This report 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 Panorama Park during the course of our agreed-upon procedures engagement. Should you have any questions concerning any of the above matters, we shall be pleased to discuss them with you at your convenience.

Pam Bormann

Pam Bormann, CPA
Deputy Auditor of State

September 14, 2026

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Detailed Findings and Recommendations

(A) Fiduciary Oversight – The City Council has a fiduciary responsibility to provide oversight of the City's operations and financial transactions. Oversight is typically defined as the "watchful and responsible care" a governing body exercises in its fiduciary capacity. Many of the findings included in this report indicate the City Council needs to exercise additional fiduciary oversight.

Recommendation – Oversight by the City Council is essential and should be an ongoing effort. In the future, the City Council should provide appropriate oversight, including exercising due care and requiring and reviewing pertinent information and documentation prior to making decisions affecting the City. Appropriate policies and procedures should be adopted, implemented and monitored to ensure compliance.

(B) Segregation of Duties – 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. Generally, one individual has control over each of the following areas for the City:

(1) Cash – handling petty cash, handling, collecting, depositing, reconciling and recording.

(2) Investments – investing, detailed recordkeeping, custody and reconciling earnings.

(3) Receipts – opening mail, collecting, depositing, journalizing, recording, reconciling and posting.

(4) Disbursements – purchasing, invoice processing, check writing, mailing, reconciling and recording.

(5) Payroll – entering rates in the system, recordkeeping, preparing and distributing.

(6) Financial reporting – preparing and reconciling.

Recommendation – We realize segregation of duties is difficult with a limited number of employees. However, the City should review its control procedures to obtain the maximum internal control possible under the circumstances utilizing currently available staff, including elected officials. Independent reviews of reconciliations should be documented by the signature or initials of the reviewer and the date of the review.

(C) Investments – The City did not maintain an accounting record/register for each investment, including cost, description, date purchased, interest rate, maturity date and identifying number.

Recommendation – The City should maintain an accounting record/register for each investment which includes cost, description, date purchased, interest rate, maturity date and identifying number.

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(D) Bank Reconciliations – The cash and investment balances in the City's general ledger were reconciled to bank and investment account balances throughout the year; however, one of two reconciliations observed were not performed timely and bank balances were $200 greater than the City's general ledger. In addition, the two reconciliations observed were not reviewed by an independent person.

Recommendation – The City should take immediate steps to investigate and resolve the variance between bank and book balances and should establish procedures to ensure bank and investment account balances are reconciled to the general ledger monthly and variances, if any, are reviewed and resolved timely. In addition, an independent person should review the reconciliations and document the review by the signature or initials of the reviewer and the date of the review on the monthly reconciliations.

(E) City Council Meeting Minutes – Chapter 372.13(6) of the Code of Iowa requires minutes of all City Council proceedings to include total disbursements from each fund, a list of all claims allowed, including the reason for each claim and a summary of all receipts. Minutes for four of four meetings observed did not include total disbursements from each fund and a summary of receipts.

Recommendation – The City should comply with the Code of Iowa and ensure meeting minutes include total disbursements from each fund and a summary of receipts.

(F) Local Option Sales Tax – The City's local option sales tax (LOST) ballot requires the LOST collections be allocated 100% for any lawful purpose. The City records the LOST collections in the General Fund and has not documented the specific uses or remaining unspent balances to demonstrate compliance with the ballot requirements.

Recommendation – The City should establish procedures to properly account for and track the use of LOST collections, disbursements and unspent balances to ensure LOST collections are being used in accordance with the ballot.

(G) Interfund Transfers – Section 545-2 of the City Finance Committee Rules requires "A fund transfer resolution must be completed for all transfers between funds and must include a clear statement of reason or purpose for the transfer, the name of the fund from which the transfer is originating, the name of the fund into which the transfer is to be received, and the dollar amount to be transferred." Although transfers were approved by the City Council one of four transfers observed were recorded in the City's general ledger in excess of the approved amount by $1,575.

Recommendation – All transfers approved by the Council should be recorded in in the City's general ledger in the amount approved.

(H) Advance Payments – Twelve ACH transactions observed were approved by the City Council after the ACH payment was withdrawn from the City's checking account. The transactions observed did not have adequate support for the payment. In addition, the City did not have a policy allowing specific types of disbursements to be paid in advance of City Council approval.

Recommendation – All disbursements should be supported and approved by the City Council prior to the ACH withdraw. However, if the City Council determines certain disbursements should be paid in advance of City Council approval, the City Council should pass a resolution authorizing the City Clerk to pay certain bills prior to the City Council's approval. These bills should then be provided to the City Council at the next City Council meeting.

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(I) Surety Bond Coverage – Surety bond coverage for City officials and employees was not maintained as required by Chapter 64 of the Code of Iowa.

Recommendation – The City should obtain surety bond coverage in compliance with Chapter 64 of the Code of Iowa and periodically review the coverage for adequacy.

(J) Enterprise Sewer Operations – Chapter 384.84 of the Code of Iowa, states in part "The governing body of a city utility, combined utility system, city enterprise, or combined city enterprise may establish, impose, adjust, and provide for the collection of rates and charges to produce gross revenues at least sufficient to pay the expenses of operation and maintenance of the city utility, combined utility system, city enterprise, or combined city enterprise." It goes on to state "Rates must be established by ordinance of the council or by resolution of the trustees, published in the same manner as an ordinance."

During the year ended June 30, 2019, the City amended their ordinance and discontinued the monthly sewer charge of $25 previously charged to each customer. The City currently does not charge customers a monthly sewer usage fee or other recurring charge to finance the operations of the sewer system.

For the year ended June 30, 2025, the City reported Enterprise, Sewer Fund operating disbursements of $100,936 and interest receipts of $4,478. Therefore, the City did not produce gross receipts sufficient to pay the disbursements of the operation and maintenance of the sewer system as required by the Code of Iowa. The City transferred $200,000 from the General Fund to the Enterprise, Sewer Fund during the year.

The City's current method of financing sewer operations is not sustainable and reduces resources otherwise available for General Fund purposes.

Recommendation – The City Council should consult legal counsel to determine the disposition of this matter. They should also review the financial operations and anticipated future costs of the sewer utility and establish an appropriate long-term financing plan. The City should consider establishing sewer rates and charges sufficient to finance the ongoing costs of operating and maintaining the sewer system in accordance with Chapter 384.84 of the Code of Iowa.

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This engagement was performed by:

Pamela J. Bormann, CPA, Deputy
Nichole D. Tucker, Manager
Aria G. Puetsch, Staff Auditor

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