

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**GOVERNMENTAL BODY:** Carroll City Council

**DATE OF MEETING:** January 22, 2018

**TIME OF MEETING:** 5:15 P.M.

**LOCATION OF MEETING:** City Hall Council Chambers

**[www.cityofcarroll.com](http://www.cityofcarroll.com)**

## AGENDA

- I. Pledge of Allegiance
- II. Roll Call
- III. Consent Agenda
  - A. Approval of Minutes of the January 8 Meeting
  - B. Approval of Bills and Claims
  - C. Licenses and Permits:  
None
  - D. Appointment to Committees, Commissions and Boards
    1. Joan Rutten – Historical Preservation Commission (3 year term to expire 12-31-20)
- IV. Oral Requests and Communications from the Audience
- V. Proclamation – Catholic Schools Week - January 28- February 3, 2018
- VI. Ordinances
  - A. Rezoning Request - Lot 1 of the SW ¼ NE ¼ of Section 23, T84N, R35W, Carroll, Iowa as set forth on a plat of survey recorded May 10, 1996 at Book 10, Page 139
    1. Public Hearing
    2. Ordinance
    3. Placor Subdivision – Preliminary and Final Plat (Resolution)
- VII. Resolutions
  - A. Korwes Family Subdivision – Preliminary and Final Plat
  - B. Contract for Professional Services – Northwest Park – Pickleball Court Complex – 2018
  - C. Contract for Professional Services – Graham Park Recreation District Capital Improvement Planning - 2018
  - D. Public Highway At-Grade Crossing Agreement – Union Pacific Railroad Company

VIII. Reports

- A. PFM General Obligation Bonding Scenarios
- B. 2019-2023 Capital Improvement Plan (CIP)
- C. F.Y. 2016-2019 Annual Financial Statement Audit

IX. Committee Reports

X. Monthly Activity Reports

XI. Comments from the Mayor

XII. Comments from the City Council

XIII. Comments from the City Manager

XIV. Adjourn

January/February Meetings:

- City Council 1<sup>st</sup> Budget Work Session – Monday, January 29, 2018
- City Council 2<sup>nd</sup> Budget Work Session – Thursday, February 1, 2018
- City Council 3<sup>rd</sup> Budget Work Session – Monday, February 5, 2018
- Board of Adjustment – February 5, 2018
- City Council 4<sup>th</sup> Budget Work Session (as needed) – Thursday, February 8, 2018
- Chamber Annual Banquet – Monday, February 12, 2018
- City Council – Tuesday, February 13, 2018
- Airport Commission – February 12, 2018
- Planning and Zoning Commission – February 14, 2018
- Library Board of Trustees – February 19, 2018
- City Council – February 26, 2018

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*The City of Carroll will make every attempt to accommodate the needs of persons with disabilities, please notify us at least three business days in advance when possible at 712-792-1000, should special accommodations be required.*

COUNCIL MEETING

JANUARY 8, 2018

(Please note these are draft minutes and may be amended by Council before final approval.)

The Carroll City Council met in regular session on this date at 5:15 p.m. at the Council Chamber of the Farnier Government Building. Members present: Misty Boes, LaVern Dirx, Jerry Fleshner, Clay Haley, Mike Kots, and Carolyn Siemann. Absent: None. Mayor Eric Jensen presided and City Attorney Dave Bruner was in attendance.

\* \* \* \* \*

The Pledge of Allegiance was led by the City Council. No Council action taken.

\* \* \* \* \*

It was moved Haley, seconded by Dirx, to approve the minutes of the December 14, 2017 council meeting as written and the December 18, 2017 council meeting as amended. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Dirx, to approve the bills and claims in the amount of \$583,140.20. On roll call, all present voted aye. Absent: None. Motion carried.

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During the oral requests and communications from the audience, Pat Tigges, representative for Kellan's Kingdom, requested Council to consider Northeast Park as the location for Kellan's Kingdom, an all-inclusive assessable playground. No Council action taken.

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It was moved by Haley, seconded by Fleshner, to approve Resolution No. 1801, Amendment #1 to the Professional Services Agreement with OPN Architects to Complete a Programming Review for the City of Carroll Library Located at 112 E. 5<sup>th</sup> Street, Carroll, IA 51401. On roll call, all present voted aye except Siemann voted nay. Absent: None. Motion carried.

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It was moved by Haley, seconded by Fleshner, to approve Resolution No. 1802, Amendment #1 to the Professional Services Agreement with OPN Architects to Complete a Programming Review for the City of Carroll City Hall Located at 627 N. Adams Street, Carroll, IA 51401. On roll call, all present voted aye except Siemann voted nay. Absent: None. Motion carried.

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At 5:24 p.m., Mayor Jensen opened a public hearing on the plans, specifications, form of contract and estimate of cost for the U.S. 30 – Grant Road Intersection Improvements Project. Mayor Jensen closed said public hearing at 5:29 p.m.

It was moved by Haley, seconded by Fleshner, to approve Resolution No. 1803, Adopting Plans, Specifications, Form of Contract and Estimate of Cost for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Haley, to approve Resolution No. 1804, Offer to Purchase Real Estate in the amount of \$38,860.00 to Casey’s Marketing Company for Parcel #1 for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Fleshner, to approve Resolution No. 1805, Offer to Purchase Real Estate in the amount of \$0.00 to the City of Carroll for Parcel #2 for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Boes, to approve Resolution No. 1806, Offer to Purchase Real Estate in the amount of \$1,840.00 to Donald and Ruth Isaak and Tenant Consent in the amount of \$100.00 to Todd Jansonius dba Todd’s Exhaust Pros for Parcel #3 for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Haley, to approve Resolution No. 1807, Offer to Purchase Real Estate in the amount of \$8,830.00 to Seabass Realty, LLC for Parcel #4 for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Haley, to approve Resolution No. 1808, Offer to Purchase Real Estate in the amount of \$31,470.00 to LBC of Carroll, LLC, Tenant Consent in the amount of \$100.00 to Salvage Sisters, LLC and Tenant Consent in the amount of \$100.00 to Randy Brockman dba R & R Construction for Parcel #6 for the U.S. 30 – Grant Road



Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Fleshner, to approve Resolution No. 1809, Offer to Purchase Real Estate in the amount of \$15,690.00 to Silverado, Inc. and Tenant Consent in the amount of \$100.00 to Mark Tigges dba MC Country Cafe for Parcel #7 for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Fleshner, to approve Resolution No. 1810, Offer to Purchase Real Estate in the amount of \$5,040.00 to Carroll County Redemption, LLC for Parcel #8 for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Haley, to approve Resolution No. 1811, Offer to Purchase Real Estate in the amount of \$0.00 to the City of Carroll for Parcel #9 for the U.S. 30 – Grant Road Intersection Improvements Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Dirx, to approve Resolution No. 1812, Amending Cable Service and Video Service Franchise Fees in the City of Carroll, Iowa from three percent (3%) to four percent (4%). On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Fleshner, to approve Resolution No. 1813, 2018 City of Carroll Council Meeting Schedule. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Dirx, to receive the 2017 Annual Planning Session Report dated December 14, 2017. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Siemann, seconded by Haley, to hold a work session with Jeff Schott, Director of Institute of Public Affairs University of Iowa, to develop rules of procedures for council meetings. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Haley, to adjourn at 6:05 p.m. On roll call, all present voted aye. Absent: None. Motion carried.

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Eric P. Jensen, Mayor

ATTEST:

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Laura A. Schaefer, City Clerk

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-012650	ALLIANT ENERGY-IES UTILIT	GAS BILLS	6,594.21	6,594.21-	110247	1/09/18	0.00
		** TOTALS **	6,594.21	6,594.21-			0.00
01-002080	AMAZON/GE MONEY BANK	BOOKS AND VIDEOS	438.90	438.90-	110284	1/16/18	0.00
		** TOTALS **	438.90	438.90-			0.00
01-001046	AMERICAN RADIATOR	RADIATOR UNIT #28	670.48	0.00	000000	0/00/00	670.48
		** TOTALS **	670.48	0.00			670.48
01-002370	ARNOLD MOTOR SUPPLY	ENGINE HEATER PARTS	33.09	0.00	000000	0/00/00	33.09
01-002370	ARNOLD MOTOR SUPPLY	HOSE FITTING	5.09	0.00	000000	0/00/00	5.09
01-002370	ARNOLD MOTOR SUPPLY	SHOP TOWELS	27.98	0.00	000000	0/00/00	27.98
01-002370	ARNOLD MOTOR SUPPLY	OIL DRY	84.60	0.00	000000	0/00/00	84.60
		** TOTALS **	150.76	0.00			150.76
01-001557	ATCO INTERNATIONAL	SUPPLIES	132.65	0.00	000000	0/00/00	132.65
		** TOTALS **	132.65	0.00			132.65
01-002539	AUTO GRAPHICS PLUS	#19 - GRAPHICS	587.50	0.00	000000	0/00/00	587.50
		** TOTALS **	587.50	0.00			587.50
01-002818	BAKER AND TAYLOR INC.	BOOKS RETURNED	11.19-	11.19	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS RETURNED	15.67-	15.67	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS RETURNED	9.45-	9.45	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	416.31	416.31-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	263.41	263.41-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	202.69	202.69-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	549.42	549.42-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	5.25	5.25-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	7.75	7.75-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	6.50	6.50-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	4.25	4.25-	110289	1/16/18	0.00
01-002818	BAKER AND TAYLOR INC.	BOOKS	10.00	10.00-	110289	1/16/18	0.00
		** TOTALS **	1,429.27	1,429.27-			0.00
01-001943	BAUER BUILT TIRE CENTER	TIRES - UNIT #53	357.42	0.00	000000	0/00/00	357.42
01-001943	BAUER BUILT TIRE CENTER	TIRES UNIT #54	317.50	0.00	000000	0/00/00	317.50
		** TOTALS **	674.92	0.00			674.92
01-003515	BOMGAARS	CLEANING SUPPLIES	8.37	0.00	000000	0/00/00	8.37
01-003515	BOMGAARS	BATTERIES	80.68	0.00	000000	0/00/00	80.68
01-003515	BOMGAARS	SUPPLIES	46.97	0.00	000000	0/00/00	46.97
01-003515	BOMGAARS	SNOW PUSHERS	85.98	0.00	000000	0/00/00	85.98
01-003515	BOMGAARS	BATTERIES	75.95	0.00	000000	0/00/00	75.95

A C C O U N T S P A Y A B L E  
 O P E N I T E M R E P O R T  
 S U M M A R Y

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
		** TOTALS **	297.95	0.00			297.95
01-003192	BRADLEY D WILKENING	LESSONS OF THE HOLOCAUST	200.00	200.00-	110290	1/16/18	0.00
		** TOTALS **	200.00	200.00-			0.00
01-003661	BREDA TELEPHONE CORPORATI	LOCAL AND LONG DISTANCE	2,197.53	2,197.53-	110245	1/09/18	0.00
		** TOTALS **	2,197.53	2,197.53-			0.00
01-003670	BRIGGS INC OF OMAHA	DRAIN MAINTENANCE	176.86	0.00	000000	0/00/00	176.86
01-003670	BRIGGS INC OF OMAHA	RESTROOM REPAIRS	30.80	0.00	000000	0/00/00	30.80
		** TOTALS **	207.66	0.00			207.66
01-003693	BRUNER & BRUNER	GENERAL WORK	1,809.00	0.00	000000	0/00/00	1,809.00
01-003693	BRUNER & BRUNER	POLICE/MAGISTRATE	648.00	0.00	000000	0/00/00	648.00
01-003693	BRUNER & BRUNER	PARKS AND RECREATION	405.00	0.00	000000	0/00/00	405.00
01-003693	BRUNER & BRUNER	ZONING/SUBDIVISION/BUILDINGS	27.00	0.00	000000	0/00/00	27.00
01-003693	BRUNER & BRUNER	TRANSMISSION MAIN	567.00	0.00	000000	0/00/00	567.00
		** TOTALS **	3,456.00	0.00			3,456.00
01-003700	BSN SPORTS INC.	BATTING CAGE	800.00	0.00	000000	0/00/00	800.00
		** TOTALS **	800.00	0.00			800.00
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	470.30	0.00	000000	0/00/00	470.30
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	311.63	0.00	000000	0/00/00	311.63
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	413.33	0.00	000000	0/00/00	413.33
		** TOTALS **	1,195.26	0.00			1,195.26
01-002876	CARISSA WILLIAMS	LIFEGUARD INSTRUCTOR CLASS	262.50	0.00	000000	0/00/00	262.50
		** TOTALS **	262.50	0.00			262.50
01-025028	CAROL SCHOEPPNER	SECRETARY CONTRACT	350.00	350.00-	110268	1/15/18	0.00
		** TOTALS **	350.00	350.00-			0.00
01-004123	CARROLL AREA DEVELOPMENT	1/2 FY 18 FUNDING REQUEST	35,500.00	0.00	000000	0/00/00	35,500.00
		** TOTALS **	35,500.00	0.00			35,500.00
01-000747	CARROLL AUTO SUPPLY	#22 - OIL FILTER	49.61	0.00	000000	0/00/00	49.61
		** TOTALS **	49.61	0.00			49.61
01-004132	CARROLL AVIATION INC.	CONTRACT	6,450.00	6,450.00-	110266	1/15/18	0.00
		** TOTALS **	6,450.00	6,450.00-			0.00
01-004133	CARROLL BROADCASTING CO.	RADIO ADS	542.97	0.00	000000	0/00/00	542.97
		** TOTALS **	542.97	0.00			542.97

ACCOUNTS PAYABLE  
 OPEN ITEM REPORT  
 SUMMARY

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE---
01-004146	CARROLL CONTROL SYSTEMS	QUARTERLY TEMPERATURE CONTROL	950.00	0.00	000000	0/00/00	950.00
01-004146	CARROLL CONTROL SYSTEMS	RTU BLOWER FAN REPAIRS	1,250.30	0.00	000000	0/00/00	1,250.30
01-004146	CARROLL CONTROL SYSTEMS	POOL AHU #6 BEARING	330.00	0.00	000000	0/00/00	330.00
		** TOTALS **	2,530.30	0.00			2,530.30
01-004160	CARROLL COUNTY AUDITOR	2ND QTR COMM CENTER	39,578.10	0.00	000000	0/00/00	39,578.10
		** TOTALS **	39,578.10	0.00			39,578.10
01-003191	CARROLL COUNTY CAN REDEMP	US 30/GRANT RD INTERSECTION	5,040.00	5,040.00-	110262	1/09/18	0.00
		** TOTALS **	5,040.00	5,040.00-			0.00
01-004170	CARROLL COUNTY RECORDER	PROPERTY RECORDING	232.40	232.40-	110291	1/16/18	0.00
		** TOTALS **	232.40	232.40-			0.00
01-004183	CARROLL COUNTY TREASURER	LIEN FILING FEE - 225 E 11TH	5.00	5.00-	110300	1/18/18	0.00
		** TOTALS **	5.00	5.00-			0.00
01-004196	CARROLL HYDRAULICS	REPAIR PARTS	587.47	0.00	000000	0/00/00	587.47
01-004196	CARROLL HYDRAULICS	HOSE - #28 SNOW BLOWER	38.04	0.00	000000	0/00/00	38.04
		** TOTALS **	625.51	0.00			625.51
01-002977	CARROLL REFUSE SERVICE	DECEMBER GARBAGE	57.00	57.00-	110264	1/15/18	0.00
01-002977	CARROLL REFUSE SERVICE	DEC. TRASH COLLECTIONS	11,971.53	11,971.53-	110244	1/09/18	0.00
		** TOTALS **	12,028.53	12,028.53-			0.00
01-004237	CARROLL VETERINARY CLINIC	FEB. DOG CARE CONTRACT	650.00	0.00	000000	0/00/00	650.00
		** TOTALS **	650.00	0.00			650.00
01-002106	CASEY'S MARKETING COMPANY	US 30/GRANT RD INTERSECTION	38,860.00	38,860.00-	110253	1/09/18	0.00
		** TOTALS **	38,860.00	38,860.00-			0.00
01-002867	CINTAS FIRST AID & SAFETY	FIRST AID SUPPLIES	11.63	0.00	000000	0/00/00	11.63
01-002867	CINTAS FIRST AID & SAFETY	FIRST AID SUPPLIES	201.21	0.00	000000	0/00/00	201.21
		** TOTALS **	212.84	0.00			212.84
01-003194	CLETUS BRINCKS	COMPENSATION FOR CROP DAMAGE	402.50	0.00	000000	0/00/00	402.50
		** TOTALS **	402.50	0.00			402.50
01-004835	COMMERCIAL SAVINGS BANK	FEDERAL WITHHOLDINGS	15,567.08	15,567.08-	000098	1/18/18	0.00
01-004835	COMMERCIAL SAVINGS BANK	FICA WITHHOLDING	13,387.12	13,387.12-	000098	1/18/18	0.00
01-004835	COMMERCIAL SAVINGS BANK	MEDICARE WITHHOLDING	4,270.62	4,270.62-	000098	1/18/18	0.00
		** TOTALS **	33,224.82	33,224.82-			0.00

A C C O U N T S P A Y A B L E  
 O P E N I T E M R E P O R T  
 S U M M A R Y

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE---
01-004836	COMMUNITY OIL CO. INC.	GREASE #35	98.03	0.00	000000	0/00/00	98.03
01-004836	COMMUNITY OIL CO. INC.	OIL	223.05	0.00	000000	0/00/00	223.05
		** TOTALS **	321.08	0.00			321.08
01-000366	COMPUTER & NETWORK SPEC	EMAIL ISSUES	120.00	0.00	000000	0/00/00	120.00
01-000366	COMPUTER & NETWORK SPEC	ANTI-VIRUS & COMPUTER SETUPS	761.00	0.00	000000	0/00/00	761.00
01-000366	COMPUTER & NETWORK SPEC	IT ISSUES	210.00	0.00	000000	0/00/00	210.00
		** TOTALS **	1,091.00	0.00			1,091.00
01-000911	COMPUTER CONCEPTS OF IOWA	IT MAINTENANCE	816.66	816.66-	110282	1/16/18	0.00
01-000911	COMPUTER CONCEPTS OF IOWA	IT MAINTENANCE	240.00	240.00-	110282	1/16/18	0.00
01-000911	COMPUTER CONCEPTS OF IOWA	IT MAINTENANCE	80.00	80.00-	110282	1/16/18	0.00
		** TOTALS **	1,136.66	1,136.66-			0.00
01-005410	DAILY TIMES HERALD	LEGAL PUBLICATIONS	567.43	0.00	000000	0/00/00	567.43
01-005410	DAILY TIMES HERALD	HEALTH VIEW AD	85.00	0.00	000000	0/00/00	85.00
01-005410	DAILY TIMES HERALD	PUBLICITY SUPPLIES	155.00	155.00-	110292	1/16/18	0.00
		** TOTALS **	807.43	155.00-			652.43
01-005615	DEMCO EDUCATIONAL CORP.	PROGRAM SUPPLIES	439.44	439.44-	110293	1/16/18	0.00
01-005615	DEMCO EDUCATIONAL CORP.	PROGRAM SUPPLIES	91.46	91.46-	110293	1/16/18	0.00
01-005615	DEMCO EDUCATIONAL CORP.	SUPPLIES	220.90	220.90-	110293	1/16/18	0.00
		** TOTALS **	751.80	751.80-			0.00
01-005645	DEPARTMENT OF PUBLIC SAFE	IOWA SYSTEM	300.00	0.00	000000	0/00/00	300.00
		** TOTALS **	300.00	0.00			300.00
01-001965	DIANE TRACY	MILEAGE AND SUPPLIES	271.54	271.54-	110283	1/16/18	0.00
		** TOTALS **	271.54	271.54-			0.00
01-002996	DK DIESEL OF FORT DODGE	PARTS	273.34	0.00	000000	0/00/00	273.34
		** TOTALS **	273.34	0.00			273.34
01-002776	DOLLAR GENERAL - REGIONS	PROGRAM SUPPLIES	6.00	6.00-	110288	1/16/18	0.00
		** TOTALS **	6.00	6.00-			0.00
01-003183	DONALD & RUTH ISSAK	US 30/GRANT RD INTERSECTION	1,840.00	1,840.00-	110254	1/09/18	0.00
		** TOTALS **	1,840.00	1,840.00-			0.00
01-012590	ECHO ELECTRIC SUPPLY	GENERATOR SERVICE	495.00	0.00	000000	0/00/00	495.00
01-012590	ECHO ELECTRIC SUPPLY	GENERATOR SERVICE	350.00	0.00	000000	0/00/00	350.00
		** TOTALS **	845.00	0.00			845.00
01-006810	ECOWATER SYSTEMS	SOFTNER SALT	143.75	0.00	000000	0/00/00	143.75

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-006810	ECOWATER SYSTEMS	COOLER RENT/WATER	78.00	78.00-	110267	1/15/18	0.00
		** TOTALS **	221.75	78.00-			143.75
01-007253	ELECTRIC MOTOR SERVICE	MOTOR REPAIRS	146.40	0.00	000000	0/00/00	146.40
		** TOTALS **	146.40	0.00			146.40
01-004185	EMPLOYMENT RESOURCES	DEC. CITY HALL CLEANING	1,223.00	0.00	000000	0/00/00	1,223.00
		** TOTALS **	1,223.00	0.00			1,223.00
01-008035	FARNER-BOCKEN CO.	CLEANING SUPPLIES	1,146.87	0.00	000000	0/00/00	1,146.87
		** TOTALS **	1,146.87	0.00			1,146.87
01-008050	FASTENAL COMPANY	LOCK DEVICES - BOLTS	549.98	0.00	000000	0/00/00	549.98
01-008050	FASTENAL COMPANY	BOLTS - CONCRETE TRAILER FLOOR	26.46	0.00	000000	0/00/00	26.46
		** TOTALS **	576.44	0.00			576.44
01-006860	FELD FIRE EQUIPMENT CO.	HEATING UNIT REPAIRS	516.12	0.00	000000	0/00/00	516.12
		** TOTALS **	516.12	0.00			516.12
01-008212	FELDMANN & CO. CPA'S PC	1/3 FY 17 AUDIT - FINAL	4,500.00	0.00	000000	0/00/00	4,500.00
		** TOTALS **	4,500.00	0.00			4,500.00
01-000633	FILTER CARE	FILTER CLEANING	35.15	0.00	000000	0/00/00	35.15
		** TOTALS **	35.15	0.00			35.15
01-000013	FIRE/POLICE RETIREMENT SY	MFPRSI CONTRIBUTIONS	12,627.75	12,627.75-	000099	1/18/18	0.00
		** TOTALS **	12,627.75	12,627.75-			0.00
01-002806	FOUNDATION ANALYTICAL LAB	LAB TESTING	1,320.00	0.00	000000	0/00/00	1,320.00
01-002806	FOUNDATION ANALYTICAL LAB	LAB TESTING	519.00	0.00	000000	0/00/00	519.00
		** TOTALS **	1,839.00	0.00			1,839.00
01-002137	GAVILON GRAIN LLC	ROAD ROCK SALT	1,704.08	0.00	000000	0/00/00	1,704.08
01-002137	GAVILON GRAIN LLC	ROAD ROCK SALT	1,838.72	0.00	000000	0/00/00	1,838.72
01-002137	GAVILON GRAIN LLC	ROAD ROCK SALT	1,921.00	0.00	000000	0/00/00	1,921.00
01-002137	GAVILON GRAIN LLC	ROAD ROCK SALT	1,678.92	0.00	000000	0/00/00	1,678.92
		** TOTALS **	7,142.72	0.00			7,142.72
01-009500	GEHLING WELDING & REPAIR	DIVE STAND REPAIRS	35.00	0.00	000000	0/00/00	35.00
01-009500	GEHLING WELDING & REPAIR	BOLTS FOR CONCRETE TRAILER	17.50	0.00	000000	0/00/00	17.50
		** TOTALS **	52.50	0.00			52.50
01-009535	GENERAL RENTAL	CHAIN SAW SHARPEN	21.00	0.00	000000	0/00/00	21.00
01-009535	GENERAL RENTAL	CONCRETE BROOM	33.00	0.00	000000	0/00/00	33.00

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UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
		** TOTALS **	54.00	0.00			54.00
01-010156	GRAPHIC EDGE, THE	BASKETBALL SHIRTS	557.49	0.00	000000	0/00/00	557.49
01-010156	GRAPHIC EDGE, THE	BASBETBALL SHIRTS	54.90	0.00	000000	0/00/00	54.90
		** TOTALS **	612.39	0.00			612.39
01-001055	GROUT SCOUTS	MUDJACKING STREETS	9,255.00	0.00	000000	0/00/00	9,255.00
		** TOTALS **	9,255.00	0.00			9,255.00
01-010960	H & H SALES	GOLF CART REPAIRS	136.25	0.00	000000	0/00/00	136.25
		** TOTALS **	136.25	0.00			136.25
01-010680	HAWKINS WATER TREATMENT	WATER TREATMENT SUPPLIES	743.60	0.00	000000	0/00/00	743.60
		** TOTALS **	743.60	0.00			743.60
01-000412	HOWREY CONSTRUCTION	2017 TRAIL IMPROVEMENTS	1,140.00	0.00	000000	0/00/00	1,140.00
		** TOTALS **	1,140.00	0.00			1,140.00
01-011831	HY-VEE INC.	COUNCIL PLANNING SESSION	5.59	5.59-	110295	1/16/18	0.00
		** TOTALS **	5.59	5.59-			0.00
01-002198	ILA/IASL	SUPPLIES	18.00	18.00-	110285	1/16/18	0.00
		** TOTALS **	18.00	18.00-			0.00
01-001549	INLAND TRUCK PARTS COMPAN	AIR VALVE	121.28	0.00	000000	0/00/00	121.28
		** TOTALS **	121.28	0.00			121.28
01-000214	IOWA D.A.R.E. ASSOCIATION	DARE MEMBERSHIP DUES	100.00	0.00	000000	0/00/00	100.00
		** TOTALS **	100.00	0.00			100.00
01-012652	IOWA GOLF ASSOCIATION	18 HOLE ANNUAL MEMBERSHIP	640.00	0.00	000000	0/00/00	640.00
		** TOTALS **	640.00	0.00			640.00
01-003193	IOWA WESTERN COMMUNITY CO	SPANISH CLASS	100.00	0.00	000000	0/00/00	100.00
		** TOTALS **	100.00	0.00			100.00
01-012706	IPERS	IPERS CONTRIBUTIONS	16,060.64	16,060.64-	000100	1/18/18	0.00
01-012706	IPERS	IPERS CONTRIBUTIONS	61.73	61.73-	000100	1/18/18	0.00
01-012706	IPERS	IPERS CONTRIBUTIONS	33.83	33.83-	000100	1/18/18	0.00
		** TOTALS **	16,156.20	16,156.20-			0.00
01-002312	JARED HAYS	STEEL TOED BOOTS	26.96	26.96-	110263	1/15/18	0.00
		** TOTALS **	26.96	26.96-			0.00



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UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-002453	JASON MATTHEW LAMBERTZ	PRODUCTION COSTS	960.00	0.00	000000	0/00/00	960.00
		** TOTALS **	960.00	0.00			960.00
01-013917	JEO CONSULTING GROUP INC.	3RD ST HMA RESURFACING 2017	6,030.50	0.00	000000	0/00/00	6,030.50
		** TOTALS **	6,030.50	0.00			6,030.50
01-025020	JOHN DEERE FINANCIAL	FITLERS	81.17	81.17-	110304	1/18/18	0.00
01-025020	JOHN DEERE FINANCIAL	BLADE	69.63	69.63-	110304	1/18/18	0.00
01-025020	JOHN DEERE FINANCIAL	REPAIR PARTS	10.62	10.62-	110304	1/18/18	0.00
01-025020	JOHN DEERE FINANCIAL	REPAIR PARTS	44.92	44.92-	110304	1/18/18	0.00
01-025020	JOHN DEERE FINANCIAL	REPAIR PARTS	205.65	205.65-	110304	1/18/18	0.00
		** TOTALS **	411.99	411.99-			0.00
01-002367	JUNIOR LIBRARY GUILD	BOOKS	3,360.60	3,360.60-	110286	1/16/18	0.00
		** TOTALS **	3,360.60	3,360.60-			0.00
01-000994	KABEL BUSINESS SERVICES -	DEC HRA CHECKS	12,282.11	12,282.11-	000000	1/10/18	0.00
01-000994	KABEL BUSINESS SERVICES -	JAN. FLEX SPENDING	93.60	93.60-	000000	1/11/18	0.00
		** TOTALS **	12,375.71	12,375.71-			0.00
01-014520	KASPERBAUER CLEANING SER	LAUNDER MOPS	29.31	0.00	000000	0/00/00	29.31
01-014520	KASPERBAUER CLEANING SER	LAUNDER MOPS	29.31	0.00	000000	0/00/00	29.31
		** TOTALS **	58.62	0.00			58.62
01-003186	LBC OF CARROLL LLC	US 30/GRANT RD INTERSECTION	31,470.00	31,470.00-	110257	1/09/18	0.00
		** TOTALS **	31,470.00	31,470.00-			0.00
01-010827	LEON HENDRICKS	DEC. CONTRACT METER READER	1,797.46	1,797.46-	110246	1/09/18	0.00
		** TOTALS **	1,797.46	1,797.46-			0.00
01-009375	LUCITY INC.	SOFTWARE SUPPORT	4,746.40	0.00	000000	0/00/00	4,746.40
		** TOTALS **	4,746.40	0.00			4,746.40
01-017123	MANGOLD ENVIRONMENTAL	BACTERIA SAMPLES	185.00	0.00	000000	0/00/00	185.00
		** TOTALS **	185.00	0.00			185.00
01-003190	MARK TIGGES	US 30/GRANT RD INTERSECTION	100.00	100.00-	110261	1/09/18	0.00
		** TOTALS **	100.00	100.00-			0.00
01-017133	MASTERCARD	ACROBAT PRO DC & MLA WEBINAR	74.99	74.99-	110296	1/16/18	0.00
01-017133	MASTERCARD	CONF. REG. AND SUPPLIES	627.70	627.70-	110301	1/18/18	0.00
01-017133	MASTERCARD	GRADE CERTIFICATION - KERSEY	113.00	113.00-	110302	1/18/18	0.00
01-017133	MASTERCARD	SUPPLIES	252.45	252.45-	110303	1/18/18	0.00
		** TOTALS **	1,068.14	1,068.14-			0.00

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UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-002993	MC CLURE ENGINEERING CO.	ENG. FEES DRIVE ENTRANCE PROJ.	889.00	889.00-	110265	1/15/18	0.00
01-002993	MC CLURE ENGINEERING CO.	ENG. FEES FUNDING APPLICATION	585.00	585.00-	110265	1/15/18	0.00
		** TOTALS **	1,474.00	1,474.00-			0.00
01-003196	MICHAEL KOHORST	REFUND OF GOLF ACH MEMBERSHIP	80.42	0.00	000000	0/00/00	80.42
		** TOTALS **	80.42	0.00			80.42
01-012680	MID AMERICAN ENERGY	ELECTRIC BILLS	24,961.31	24,961.31-	110248	1/09/18	0.00
		** TOTALS **	24,961.31	24,961.31-			0.00
01-017730	MOORHOUSE READY MIX CO.	MUDJACKING	788.71	0.00	000000	0/00/00	788.71
01-017730	MOORHOUSE READY MIX CO.	CONCRETE - BREWING CO.	120.00	0.00	000000	0/00/00	120.00
01-017730	MOORHOUSE READY MIX CO.	STORM DRAIN - PLAZA DR.	250.00	0.00	000000	0/00/00	250.00
01-017730	MOORHOUSE READY MIX CO.	PLAZA DR DRAIN	127.00	0.00	000000	0/00/00	127.00
01-017730	MOORHOUSE READY MIX CO.	PLAZA DR. STORM DRAIN	125.00	0.00	000000	0/00/00	125.00
01-017730	MOORHOUSE READY MIX CO.	ROW - MAPLE STREET	120.00	0.00	000000	0/00/00	120.00
		** TOTALS **	1,530.71	0.00			1,530.71
01-018440	NATIONAL RECREATION & PAR	NRPA MEMBERSHIP	170.00	0.00	000000	0/00/00	170.00
		** TOTALS **	170.00	0.00			170.00
01-019135	NOVA FITNESS EQUIPMENT	EQUIPMENT REPAIRS	431.58	0.00	000000	0/00/00	431.58
		** TOTALS **	431.58	0.00			431.58
01-020208	O'HALLORAN INTERNATIONAL	#29 - REPAIRS	709.37	0.00	000000	0/00/00	709.37
01-020208	O'HALLORAN INTERNATIONAL	HOSE FITTING	8.63	0.00	000000	0/00/00	8.63
01-020208	O'HALLORAN INTERNATIONAL	FILTERS	82.80	0.00	000000	0/00/00	82.80
01-020208	O'HALLORAN INTERNATIONAL	OIL FILTER	6.74	0.00	000000	0/00/00	6.74
		** TOTALS **	807.54	0.00			807.54
01-020330	O'REILLY AUTO PARTS	ANTIFREEZE	59.96	0.00	000000	0/00/00	59.96
		** TOTALS **	59.96	0.00			59.96
01-020203	OFFICE STOP	DAILY PLANNERS/LOG BOOKS	179.50	0.00	000000	0/00/00	179.50
		** TOTALS **	179.50	0.00			179.50
01-002054	OMG MIDWEST	3RD STREET RESURFACING	1,630.66	0.00	000000	0/00/00	1,630.66
		** TOTALS **	1,630.66	0.00			1,630.66
01-020326	OPTIONS INK	FREIGHT - BACTERIA SAMPLES	29.90	0.00	000000	0/00/00	29.90
		** TOTALS **	29.90	0.00			29.90
01-003099	PARTSMASTER	EQUIPMENT MAINT. SUPPLIES	318.72	0.00	000000	0/00/00	318.72

A C C O U N T S P A Y A B L E  
 O P E N I T E M R E P O R T  
 S U M M A R Y

=====PAYMENT DATES=====      =====ITEM DATES=====      =====POSTING DATES=====  
 PAID ITEMS DATES : 1/05/2018 THRU 1/18/2018      1/05/2018 THRU 1/18/2018      1/05/2018 THRU 1/18/2018  
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 UNPAID ITEMS DATES :      1/05/2018 THRU 1/18/2018      1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
** TOTALS **			318.72	0.00			318.72
01-001949	PERFORMANCE TIRE & SERVIC	#20 OIL CHANGE/TIRE REPAIRS	51.45	0.00	000000	0/00/00	51.45
01-001949	PERFORMANCE TIRE & SERVIC	#15 - OIL CHANGE	25.50	0.00	000000	0/00/00	25.50
01-001949	PERFORMANCE TIRE & SERVIC	#18 - OIL CHANGE	22.00	0.00	000000	0/00/00	22.00
01-001949	PERFORMANCE TIRE & SERVIC	OIL CHANGE #17	28.04	0.00	000000	0/00/00	28.04
01-001949	PERFORMANCE TIRE & SERVIC	#16 OIL CHANGE	27.00	0.00	000000	0/00/00	27.00
** TOTALS **			153.99	0.00			153.99
01-021224	PERMA-BOUND	BOOKS	109.37	109.37-	110297	1/16/18	0.00
** TOTALS **			109.37	109.37-			0.00
01-000169	PERRY JOHNSON	NOV. MILEAGE - INSPECTIONS	157.83	0.00	000000	0/00/00	157.83
01-000169	PERRY JOHNSON	DEC. MILEAGE - INSPECTIONS	157.29	0.00	000000	0/00/00	157.29
01-000169	PERRY JOHNSON	BUILDING CODE TRAINING	206.83	206.83-	110298	1/18/18	0.00
** TOTALS **			521.95	206.83-			315.12
01-003181	PRO POWER LLC	POWER WASHER HOSE	205.30	0.00	000000	0/00/00	205.30
** TOTALS **			205.30	0.00			205.30
01-000625	PRODUCTIVITY PLUS ACCOUNT	EQUIPMENT REPAIRS	29.75	29.75-	110281	1/16/18	0.00
01-000625	PRODUCTIVITY PLUS ACCOUNT	EQUIPMENT REPAIRS	10.92	10.92-	110281	1/16/18	0.00
** TOTALS **			40.67	40.67-			0.00
01-003188	R & R CONSTRUCTION	US 30/GRANT RD INTERSECTION	100.00	100.00-	110259	1/09/18	0.00
** TOTALS **			100.00	100.00-			0.00
01-003173	R & R RENTAL	FEB. CITY HALL LEASE	792.00	0.00	000000	0/00/00	792.00
** TOTALS **			792.00	0.00			792.00
01-009870	RACCOON VALLEY ELECTRIC C	DECEMBER ELECTRIC SERVICE	1,495.98	1,495.98-	110294	1/16/18	0.00
** TOTALS **			1,495.98	1,495.98-			0.00
01-023640	RAY'S REFUSE SERVICE	DEC. TRASH COLLECTIONS	33,132.75	33,132.75-	110249	1/09/18	0.00
01-023640	RAY'S REFUSE SERVICE	DEC. GARBAGE PICKUP	956.64	0.00	000000	0/00/00	956.64
** TOTALS **			34,089.39	33,132.75-			956.64
01-000326	RECORDED BOOKS LLC	AUDIO BOOKS	31.50	31.50-	110280	1/16/18	0.00
01-000326	RECORDED BOOKS LLC	AUDIO BOOKS	40.49	40.49-	110280	1/16/18	0.00
01-000326	RECORDED BOOKS LLC	RB DIGITAL PLATFORM	375.00	375.00-	110280	1/16/18	0.00
01-000326	RECORDED BOOKS LLC	ZINIO PLATFORM	1,000.00	1,000.00-	110280	1/16/18	0.00
** TOTALS **			1,446.99	1,446.99-			0.00
01-023815	REGION XII COG	DEC. TAXI PROGRAM DONATIONS	4,470.00	4,470.00-	110250	1/09/18	0.00

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VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
		** TOTALS **	4,470.00	4,470.00-			0.00
01-003187	SALVAGE SISTERS LLC	US 30/GRANT RD INTERSECTION	100.00	100.00-	110258	1/09/18	0.00
		** TOTALS **	100.00	100.00-			0.00
01-003185	SEABASS REALTY LLC	US 30/GRANT RD INTERSECTION	8,830.00	8,830.00-	110256	1/09/18	0.00
		** TOTALS **	8,830.00	8,830.00-			0.00
01-001425	SENSUS METERING SYSTEMS	SENSUS TECH SUPPORT 2017/2018	1,715.95	0.00	000000	0/00/00	1,715.95
		** TOTALS **	1,715.95	0.00			1,715.95
01-003189	SILVERADO INC.	US 30/GRANT RD INTERSECTION	15,690.00	15,690.00-	110260	1/09/18	0.00
		** TOTALS **	15,690.00	15,690.00-			0.00
01-025333	SNYDER & ASSOCIATES INC.	GRANT RD/US 30	22,919.70	0.00	000000	0/00/00	22,919.70
		** TOTALS **	22,919.70	0.00			22,919.70
01-004178	SOLID WASTE MANAGEMENT CO	LEACHATE FORCEMAIN SEWER	44,829.53	0.00	000000	0/00/00	44,829.53
		** TOTALS **	44,829.53	0.00			44,829.53
01-025874	STERICYCLE INC	SAFETY SUPPLIES	218.30	0.00	000000	0/00/00	218.30
		** TOTALS **	218.30	0.00			218.30
01-025880	STONE PRINTING CO.	SUPPLIES	1.89	0.00	000000	0/00/00	1.89
01-025880	STONE PRINTING CO.	ENVELOPES - SHUT OFF NOTICES	164.71	0.00	000000	0/00/00	164.71
01-025880	STONE PRINTING CO.	OFFICE SUPPLIES	70.37	0.00	000000	0/00/00	70.37
01-025880	STONE PRINTING CO.	OFFICE SUPPLIES	49.99	0.00	000000	0/00/00	49.99
01-025880	STONE PRINTING CO.	TONER CARTRIDGE	37.99	0.00	000000	0/00/00	37.99
		** TOTALS **	324.95	0.00			324.95
01-025935	SUBWAY	EE RECOGNITION	34.70	0.00	000000	0/00/00	34.70
		** TOTALS **	34.70	0.00			34.70
01-003195	TAYLOR HACKETT	REFUND OF GOLF ACH MEMBERSHIP	40.42	0.00	000000	0/00/00	40.42
		** TOTALS **	40.42	0.00			40.42
01-026605	TIEFENTHALER AG-LIME	LIME	110.40	0.00	000000	0/00/00	110.40
		** TOTALS **	110.40	0.00			110.40
01-003184	TODD A JANSONIUS	US 30/GRANT RD INTERSECTION	100.00	100.00-	110255	1/09/18	0.00
		** TOTALS **	100.00	100.00-			0.00
01-026940	TOYNE INC.	BALL VALVE REPAIRS TRK #2	342.00	0.00	000000	0/00/00	342.00
		** TOTALS **	342.00	0.00			342.00

A C C O U N T S P A Y A B L E  
 O P E N I T E M R E P O R T  
 S U M M A R Y

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-027060	TREASURER OF IOWA	12/1-12/15/2018 SALES TAX	485.00	485.00-	000000	1/08/18	0.00
		** TOTALS **	485.00	485.00-			0.00
01-003220	TURFWERKS	REPAIR PARTS	39.01	0.00	000000	0/00/00	39.01
01-003220	TURFWERKS	SUPPLIES	19.45	0.00	000000	0/00/00	19.45
		** TOTALS **	58.46	0.00			58.46
01-002437	UNIFIED CONTRACTING SERVI	FUEL DELIVERY PRINTER	408.85	408.85-	110287	1/16/18	0.00
		** TOTALS **	408.85	408.85-			0.00
01-028168	UNITED PARCEL SERVICE	FREIGHT W/E 12/30/2017	54.09	54.09-	110251	1/09/18	0.00
01-028168	UNITED PARCEL SERVICE	FREIGHT W/E 1/6/2018	42.25	42.25-	110269	1/15/18	0.00
01-028168	UNITED PARCEL SERVICE	FREIGHT W/E 12/23/2017	56.79	56.79-	110252	1/09/18	0.00
		** TOTALS **	153.13	153.13-			0.00
01-002449	UNITYPOINT CLINIC-OCCUPAT	ANNUAL MEMBERSHIP DUES	60.00	0.00	000000	0/00/00	60.00
		** TOTALS **	60.00	0.00			60.00
01-029020	VINCHATTLE ENTERPRISES IN	TECHNICAL SERVICE	1,800.00	0.00	000000	0/00/00	1,800.00
		** TOTALS **	1,800.00	0.00			1,800.00
01-003377	WELLMARK BLUE CROSS/BLUE	INSURANCE PREMIUMS	38,918.58	38,918.58-	110299	1/18/18	0.00
		** TOTALS **	38,918.58	38,918.58-			0.00
01-030355	WITTRUCK MOTOR CO.	DECEMBER CAR RENTAL	375.00	375.00-	110270	1/15/18	0.00
		** TOTALS **	375.00	375.00-			0.00
	* Payroll Expense		153,943.66				

01-18-2018 11:38 AM  
VENDOR SET: 01 City of Carroll  
REPORTING: PAID, UNPAID, PARTIAL

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
SUMMARY

PAGE: 12  
BANK: AP

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

R E P O R T T O T A L S

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	477,150.18	477,150.18CR	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	214,331.80	0.00	214,331.80
VOID ITEMS	0.00	0.00	0.00
** TOTALS **	691,481.98	477,150.18CR	214,331.80

U N P A I D R E C A P

UNPAID INVOICE TOTALS	214,331.80
UNPAID DEBIT MEMO TOTALS	0.00
UNAPPLIED CREDIT MEMO TOTALS	0.00
** UNPAID TOTALS **	214,331.80

ACCOUNTS PAYABLE  
OPEN ITEM REPORT  
SUMMARY

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
PARTIALLY ITEMS DATES:	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018
UNPAID ITEMS DATES :		1/05/2018 THRU 1/18/2018	1/05/2018 THRU 1/18/2018

FUND TOTALS

001	GENERAL FUND	240,739.50
010	HOTEL/MOTEL TAX	576.28
110	ROAD USE TAX FUND	26,561.53
178	CRIME PREV/SPEC PROJECTS	100.00
303	C.P. - AIRPORT	889.00
304	C.P. STREETS	7,661.16
309	C.P. - CORRIDOR OF COMM.	125,402.10
311	C.P.-PARKS & RECREATION	1,947.50
315	LIBRARY/CITY HALL REMODEL	792.00
600	WATER UTILITY FUND	18,276.78
602	WATER UTILITY CAP. IMP.	567.00
610	SEWER UTILITY FUND	62,824.78
850	MEDICAL INSURANCE FUND	51,200.69
	* PAYROLL EXPENSE	153,943.66
GRAND TOTAL		691,481.98

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and Members of the City Council  
**FROM:** Mike Pogge-Weaver, City Manager *MPW*  
**DATE:** January 18, 2018  
**SUBJECT:** Appointment to Committees, Commissions and Boards

We have received an application from Joan Rutten for appointment to the Historical Preservation Commission.

**Members to be appointed by Mayor with Council approval:**

<b>Historical Preservation Commission</b>	Joan Rutten	3 year term expiring December 31, 2020
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# Proclamation

## Catholic Schools Week

**WHEREAS**, Catholic schools produce students strongly dedicated to their faith, values, families, and communities rich in spiritual character and moral development educating mind, body and soul; and,

**WHEREAS**, Catholic schools in Iowa are recognized for their academic excellence and their ability to provide students with an exceptional and values-added scholastic experience; and,

**WHEREAS**, Catholic schools provide K-12 educational choice empowering parents with their primary responsibility for educating their children; and,

**WHEREAS**, our local Kuemper Catholic School System is known as an important economic asset to the city being a top ten employer providing key tax savings for citizens; and,

**WHEREAS**, Catholic Schools Week is observed annually and the 2018 theme is "Catholic Schools: Learn. Serve. Lead. Succeed";

**NOW, THEREFORE**, I, Eric P. Jensen, Mayor of the City of Carroll, do hereby proclaim the period between January 28, 2018 through February 2, 2018 as **Catholic Schools Week** in Carroll, Iowa.

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Eric P. Jensen, Mayor

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and City Council Members

**FROM:** Mike Pogge-Weaver, City Manager 

**DATE:** January 18, 2018

**SUBJECT:** 1) Rezoning request from A-2, Agriculture District to I-2, General Industrial District  
2) Placor Subdivision, Preliminary and Final Plats

Lee Plasier, President of Pla-Cor, Inc. has submitted and is requesting approval of an application for a preliminary and finals plat to be named Placor Subdivision. Additionally, Mr. Plasier is requesting approval of a rezoning of the southwest portion of the proposed Lot C from A-2 to I-2 making the entirety of the property I-2. The entirety of Lot B and a majority of Lot C is within the city limits of Carroll; however, the portion of Lot C that is proposed to be rezoned is outside the city limits. The portion of the property that is outside the Carroll city limits is adjacent to an old railroad bridge abutment and due to the liability related to its removal in the future staff is not supportive of annexing the property into the City of Carroll.

The plat contains 11.45 acres of land and is located between US Highway 30 (northeast) and W 6<sup>th</sup> Street (southwest), and behind the Crouse Crossing shopping center.

The property is identified in the 2013 Carroll Comprehensive Plan as General Industrial.

The development consists of 2 industrial lot. Lot B is 7.90 acres in size and Lot C is 3.55 acres in size. The lots meet the minimum requirements for I-2 zoning.

No new streets or right-of-ways are proposed as part of this development. Lot B will continue to have access to US Highway 30 with a possible future connection to West 6<sup>th</sup> Street. Lot C will have access to West 6<sup>th</sup> Street.

No new City owned utilities are proposed in the development. The lots will be served by City of Carroll water, sanitary sewer, and storm sewer systems.

The attached preliminary plat is pertinent to the application and includes the exterior boundary description of the proposed plat.

**PLANNING AND ZONING COMMISSION RECOMMENDATIONS:**

1. That the Carroll City Council approve the rezoning of the southwest portion of Lot C from A-2, Agriculture District to I-2, General Industrial District.
2. That the Carroll City Council approve the Placor Subdivision Preliminary and Final Plats.

**STAFF RECOMMENDATION:** Staff recommends City Council approval of the rezoning and the Placor Subdivision Preliminary and Final Plats as recommended by the Planning and Zoning Commission.

**CITY OF CARROLL  
SUBDIVISION DATA**

**NAME OF PLAN:** Placor Subdivision –Preliminary and Final Plats

**NAME OF OWNER/DEVELOPER:** Lee Plasier, President of Pla-Cor, Inc.

---

**GENERAL INFORMATION:**

**PLAT LOCATION:** Between US Highway 30 (Northeast) and W 6<sup>th</sup> Street (southwest), and behind the Crouse Crossing shopping center

**SIZE OF PLAN:** 11.45 Acres

**CURRENT ZONING:** I-2, General Industrial District - Lot B and all of Lot C except for the southwest portion  
A-2, Agriculture District – Southwest portion of Lot C

**PROPOSED ZONING:** I-2, General Industrial District

**LOTS:**

**NUMBER:** 2 Industrial Lots

**SIZE/DENSITY:** 5.73 acres per lot

**USE:** Industrial

**BUILDING LINES:** None

**ADJACENT LANDS:**

**NORTH:** Commercial

**SOUTH:** Agricultural Land

**EAST:** Commercial/Industrial

**WEST:** Commercial/Industrial

**STREET DEVELOPMENT:**

No new streets or right-of-ways are proposed as part of this development. Lot B will continue to have a developed access to US Highway 30 with a possible future connection to West 6<sup>th</sup> Street. Lot C will have access to West 6<sup>th</sup> Street.

**WASTE WATER:**

No new City owned water utilities are proposed in the development. City of Carroll will serve the properties with existing utilities adjacent to each lot.

**WATER SYSTEM:**

No new City owned sanitary sewer utilities are proposed in the development. City of Carroll will serve the properties with existing utilities adjacent to each lot.

**PRELIMINARY AND FINAL PLAT DRAWINGS:**

The Planning and Zoning Commission and City Staff recommends approval as presented.

ORDINANCE NO. \_\_\_\_\_

AN ORDINANCE AMENDING THE ZONING MAP REFERRED TO IN SECTION 170.06 OF THE ZONING ORDINANCE INCORPORATED IN CHAPTER 170 OF THE CODE OF ORDINANCES OF THE CITY OF CARROLL, IOWA AND ALTERING THE ZONING DISTRICT FOR REAL ESTATE SITUATION IN THE CITY OF CARROLL, CARROLL COUNTY, IOWA:

BE IT ORDAINED by the City Council of the City of Carroll, Iowa as follows:

SECTION 1. The Zoning Map referred to and incorporated as a part of Section 170.06, Chapter 170 of the Code of Ordinances, City of Carroll, Iowa is hereby amended to the extent of altering the Zoning District of the following property described from A-2, Agricultural District to I-2, General Industrial District:

Lot 1 of the SW ¼ NE ¼ of Section 23, T84N, R35W, Carroll, Iowa as set forth on a plat of survey recorded May 10, 1996 at Book 10, Page 139

SECTION 2. The City Clerk is directed to attach a copy of the Ordinance to the official Zoning Map.

SECTION 3. The remainder of the Zoning Map, other than herein specified, shall remain the same as previously drawn and published.

SECTION 4. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 5. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof adjudged not invalid or unconstitutional.

SECTION 6. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed and approved by the Carroll City Council this \_\_\_\_\_ day of \_\_\_\_\_, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

BY: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

\_\_\_\_\_  
Laura A. Schaefer, City Clerk

I certify that the foregoing was published as Ordinance No. \_\_\_\_\_ on the \_\_\_\_ day of \_\_\_\_\_, 2018.

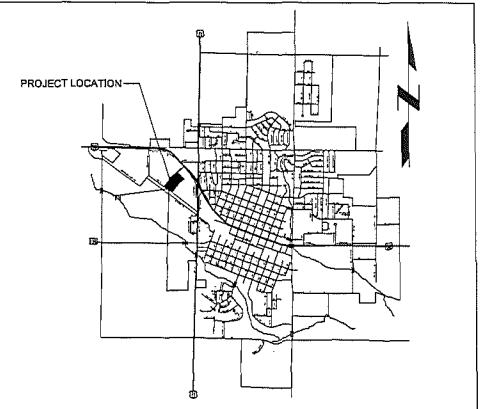
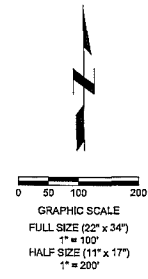
\_\_\_\_\_  
Laura A. Schaefer, City Clerk

# PRELIMINARY PLAT PLACOR SUBDIVISION RE-SUBDIVISION OF G.C. PROPERTIES SUBDIVISION, LOT 1 CITY OF CARROLL CARROLL COUNTY, IOWA

COUNTY RECORDER'S USE ONLY

### LEGEND

- CITY LIMIT LINE
- ⊕ MONUMENT FOUND
- MONUMENT SET WITH YELLOW CAP (Y.C.# 21443)
- SET M.A.G. NAIL
- X SET 'X' IN PAVEMENT
- ⊙ TEMPORARY POINT
- ▲ FOUND MONUMENT LABEL
- F FOUND MONUMENT
- M MEASURED DISTANCE
- R RECORDED DISTANCE
- S SET MONUMENT
- BUILDING SET BACK LINE
- EXISTING SANITARY SEWER
- EXISTING STORM SEWER
- EXISTING WATER LINE
- ⊕ BENCHMARK



### CITY OF CARROLL, IOWA

<b>OWNER, SUBDIVIDER, BUILDER</b> LEE PLASIER 1410 N. MAIN AVE. SIDLOX CENTER, IOWA 51250 712-722-4828	<b>LAND SURVEYOR</b> DANIEL G. MESSERICH 918 BROOKDALE DRIVE CARROLL, IOWA 51401 712-790-8513	<b>DESIGN ENGINEER</b> KEVIN J. SIMONS 803 3rd STREET WESTSIDE, IOWA 51487 402-600-8814
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<b>ACREAGE TABLE</b>		<b>BUILDING SETBACKS:</b>
TOTAL ACREAGE	11.45 ACRES	FRONT YARD
NUMBER OF LOTS	2	REAR YARD MIN.
MIN. LOT AREA	3.55 ACRES	SIDE YARD MIN.
AVG. LOT AREA	5.72 ACRES	
MAX. LOT AREA	7.80 ACRES	
PUBLIC LAND AREA	NONE	
ROW LAND AREA	NONE	

**NOTE:** ALL BEARINGS ARE ASSUMED, ALL MONUMENTS SET ARE REBAR WITH YELLOW CAP NO. 21443 UNLESS OTHERWISE NOTED.

CURVE	RADIUS	CENTRAL ANGLE	TANGENT	LENGTH	CHORD BEARING	CHORD LENGTH
C1	1838.85'	1°43'55"	17.29'	34.57' (34.21' R)	S47°52'38"E	34.57' M
C2	1838.85'	0°53'37"	14.35'	28.70' M (28.78' R)	S48°53'22"E	28.70' M
C3	1838.85'	7°27'14"	118.85'	239.27' M (236.44' R)	S42°44'24"E	239.20' M
C4	1969.88'	12°21'48"	213.38'	428.38' M (425.15' R)	N84°37'13"W	424.24' M
C5	2035.88'	8°42'28"	154.89'	308.39' M (308.45' R)	S82°08'11"W	308.10' M
C6	1969.88'	7°23'07"	127.13'	253.51' M (253.88' R)	N74°54'48"W	253.73' M

LINE	DIRECTION	MEASURED	RECORDED
L1	S03°44'16"E	42.88'	42.89'
L2	S35°28'07"E	98.88'	98.88'
L3	S41°20'22"E	82.84'	82.80'
L4	S49°44'38"E	108.08'	107.00'
L5	N48°22'25"E	80.74'	80.77'
L6	N48°22'25"E	85.68'	85.54'
L7	S41°15'58"E	25.08'	25.00'
L8	S48°30'13"W	84.34'	84.34'
L9	S48°30'13"W	250.98'	250.99'
L10	S48°30'13"W	74.77'	74.77'
L11	N50°14'20"E	33.58'	33.26'
L12	N37°23'10"E	75.04'	75.02'
L13	N0°58'52"E	65.90'	66.00'
L14	N49°50'25"W	50.44'	48.74'

**BENCH MARKS:**  
1) 1289.87(7) MAVD\_88.  
MONUMENT TYPE: RIM OF INTAKE  
LOCATION: NEAR SOUTHWEST CORNER OF LOT 3 G.C. PROPERTIES SUBD.

**NATIONAL FLOOD INSURANCE PROGRAM FLOOD INSURANCE RATE MAP:**  
VERSION NUMBER: 2.3.3.2  
MAP NUMBER: 18027CD134C  
EFFECTIVE DATE: SEPTEMBER 15, 2017  
ZONE X: AREA OF MINIMAL FLOOD HAZARD

CITY APPROVALS		PLA-COR, INC. APPROVALS	
RECOMMEND TENTATIVE PLAT APPROVAL - PLANNING & ZONING COMMISSION			
CHAIRMAN	DATE		
TENTATIVE PLAT ACCEPTED - CITY OF CARROLL, IOWA			
MAYOR	DATE	LEE PLASIER, PRESIDENT	DATE

I HEREBY CERTIFY THAT THIS ENGINEERING DOCUMENT WAS PREPARED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF IOWA.

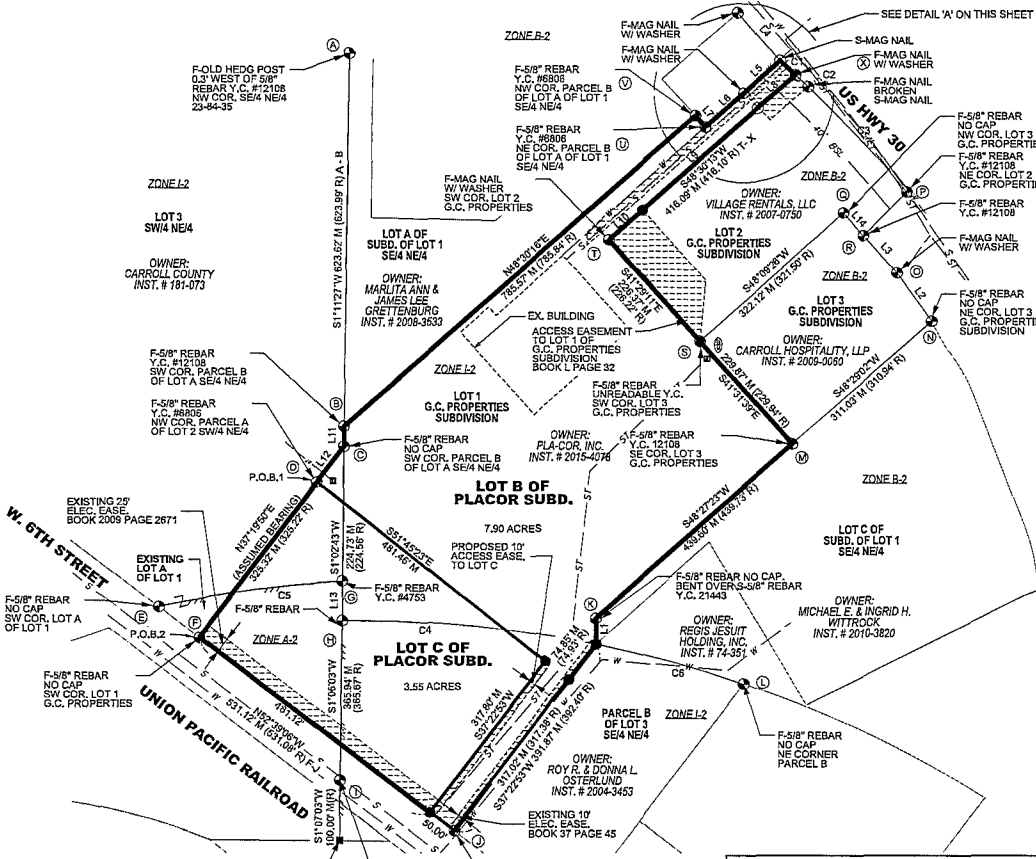
SIGNATURE: KEVIN J. SIMONS DATE: \_\_\_\_\_

PRINTED OR TYPED NAME: KEVIN J. SIMONS

22392

MY LICENSE RENEWAL DATE IS: DECEMBER 31, 2017

PAGES OR SHEETS COVERED BY THIS SEAL: SHEET 1 AND 2



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**PRELIMINARY PLAT  
PLACOR SUBDIVISION  
RE-SUBDIVISION OF G.C. PROPERTIES  
SUBDIVISION, LOT 1  
CITY OF CARROLL  
CARROLL COUNTY, IOWA**

**BOUNDARY DESCRIPTION**

PLACOR SUBDIVISION, RE-SUBDIVISION OF G.C. PROPERTIES SUBDIVISION, LOT 1, CITY OF CARROLL, CARROLL COUNTY, IOWA, WHOSE EXTERIOR BOUNDARY IS MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER LOT 1 G.C. PROPERTIES SUBDIVISION, SAID POINT BEING THE POINT OF BEGINNING TWO (P.O.B.2), THENCE N 37° 19' 50" E (ASSUMED BEARING) A DISTANCE OF 325.32 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806;

THENCE N 37° 23' 10" E A DISTANCE OF 75.04 FEET TO A 5/8" REBAR WITH NO CAP;

THENCE N 00° 14' 20" E A DISTANCE OF 33.58 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 12108;

THENCE N 48° 30' 16" E A DISTANCE OF 785.57 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806;

THENCE S 41° 15' 58" E A DISTANCE OF 25.08 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806;

THENCE N 48° 20' 25" E A DISTANCE OF 85.88 FEET TO A MAG NAIL WITH WASHER;

THENCE N 48° 20' 25" E A DISTANCE OF 80.74 FEET TO A MAG NAIL, SAID POINT BEING ON THE SOUTH RIGHT-OF-WAY OF HIGHWAY 30;

THENCE 34.57 FEET ALONG A CURVE TO THE RIGHT WITH A RADIUS OF 1839.95 FEET WHICH CHORD BEARS S 47° 52' 38" E WITH A CHORD LENGTH OF 34.57 FEET, SAID CURVE BEING ON THE SOUTH RIGHT-OF-WAY OF HIGHWAY 30 TO A MAG NAIL WITH WASHER;

THENCE S 48° 30' 13" W A DISTANCE OF 84.34 FEET TO A MAG NAIL;

THENCE S 48° 30' 13" W A DISTANCE OF 256.98 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 48° 30' 13" W A DISTANCE OF 74.77 FEET TO A MAG NAIL WITH WASHER;

THENCE S 41° 29' 11" E A DISTANCE OF 226.37 FEET TO A 5/8" REBAR WITH UNREADABLE YELLOW CAP;

THENCE S 41° 31' 39" E A DISTANCE OF 229.87 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 12108;

THENCE S 48° 27' 23" W A DISTANCE OF 439.60 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 00° 44' 16" E A DISTANCE OF 42.86 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 37° 22' 53" W A DISTANCE OF 74.85 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 37° 22' 53" W A DISTANCE OF 317.02 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806, SAID POINT BEING ON THE NORTH RIGHT-OF-WAY LINE OF WEST 6TH STREET;

THENCE N 52° 39' 06" W ON THE SAID NORTH RIGHT-OF-WAY LINE, A DISTANCE OF 531.12 FEET TO THE POINT OF BEGINNING TWO.

THE ABOVE DESCRIBED PARCEL CONTAINS 11.45 ACRES, MORE OR LESS, AND IS SUBJECT TO ANY EASEMENTS OF RECORD NOT SHOWN ON THIS PLAT.

OWNER: PLA-COR, INC.

**BOUNDARY DESCRIPTION**

LOT B PLACOR SUBDIVISION CITY OF CARROLL, CARROLL COUNTY, IOWA, WHOSE EXTERIOR BOUNDARY IS MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER LOT 1 G.C. PROPERTIES SUBDIVISION, THENCE N 37° 19' 50" E (ASSUMED BEARING) A DISTANCE OF 325.32 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806, SAID POINT BEING THE POINT OF BEGINNING ONE (P.O.B.1);

THENCE N 37° 23' 10" E A DISTANCE OF 75.04 FEET TO A 5/8" REBAR WITH NO CAP;

THENCE N 00° 14' 20" E A DISTANCE OF 33.58 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 12108;

THENCE N 48° 30' 16" E A DISTANCE OF 785.57 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806;

THENCE S 41° 15' 58" E A DISTANCE OF 25.08 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806;

THENCE N 48° 20' 25" E A DISTANCE OF 85.88 FEET TO A MAG NAIL WITH WASHER;

THENCE N 48° 20' 25" E A DISTANCE OF 80.74 FEET TO A MAG NAIL, SAID POINT BEING ON THE SOUTH RIGHT-OF-WAY OF HIGHWAY 30;

THENCE 34.57 FEET ALONG A CURVE TO THE RIGHT WITH A RADIUS OF 1839.95 FEET WHICH CHORD BEARS S 47° 52' 38" E WITH A CHORD LENGTH OF 34.57 FEET, SAID CURVE BEING ON THE SOUTH RIGHT-OF-WAY OF HIGHWAY 30 TO A MAG NAIL WITH WASHER;

THENCE S 48° 30' 13" W A DISTANCE OF 84.34 FEET TO A MAG NAIL;

THENCE S 48° 30' 13" W A DISTANCE OF 256.98 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 48° 30' 13" W A DISTANCE OF 74.77 FEET TO A MAG NAIL WITH WASHER;

THENCE S 41° 29' 11" E A DISTANCE OF 226.37 FEET TO A 5/8" REBAR WITH UNREADABLE YELLOW CAP;

THENCE S 41° 31' 39" E A DISTANCE OF 229.87 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 12108;

THENCE S 48° 27' 23" W A DISTANCE OF 439.60 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 00° 44' 16" E A DISTANCE OF 42.86 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 37° 22' 53" W A DISTANCE OF 74.85 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 37° 22' 53" W A DISTANCE OF 317.02 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806, SAID POINT BEING ON THE NORTH RIGHT-OF-WAY LINE OF WEST 6TH STREET;

THENCE N 52° 39' 06" W ON THE SAID RIGHT-OF-WAY LINE, A DISTANCE OF 50.00 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE N 37° 22' 53" E A DISTANCE OF 317.02 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE N 51° 45' 23" W A DISTANCE OF 481.46 FEET TO THE POINT OF BEGINNING ONE.

THE ABOVE DESCRIBED PARCEL CONTAINS 7.90 ACRES, MORE OR LESS, AND IS SUBJECT TO ANY EASEMENTS OF RECORD NOT SHOWN ON THIS PLAT.

OWNER: PLA-COR, INC.

**BOUNDARY DESCRIPTION**

LOT C OF PLACOR SUBDIVISION CITY OF CARROLL, CARROLL COUNTY, IOWA, WHOSE EXTERIOR BOUNDARY IS MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER LOT 1 G.C. PROPERTIES SUBDIVISION, SAID POINT BEING THE POINT OF BEGINNING TWO (P.O.B.2), THENCE N 37° 19' 50" E (ASSUMED BEARING) A DISTANCE OF 325.32 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 6806;

THENCE S 51° 45' 23" E A DISTANCE OF 481.46 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 37° 22' 53" W A DISTANCE OF 317.02 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443, SAID POINT BEING ON THE NORTH RIGHT-OF-WAY LINE OF WEST 6TH STREET;

THENCE N 52° 39' 06" W ON THE SAID NORTH RIGHT-OF-WAY LINE, A DISTANCE OF 481.12 FEET TO THE POINT OF BEGINNING TWO.

THE ABOVE DESCRIBED PARCEL CONTAINS 3.55 ACRES, MORE OR LESS, AND IS SUBJECT TO ANY EASEMENTS OF RECORD NOT SHOWN ON THIS PLAT.

OWNER: PLA-COR, INC.

**DEDICATION:**

KNOW ALL MEN BY THESE PRESENT; THAT PLA-COR, INC. IS THE OWNER OF THE LAND DESCRIBED WITHIN THE PERIMETER DESCRIPTION AND EMBRACED WITHIN THIS PLAT AND HAVE CAUSED SAID LAND TO BE SUBDIVIDED INTO LOTS TO BE NAMED AND NUMBERED AS SHOWN, SAID SUBDIVISION TO BE HEREAFTER KNOWN AS PLACOR SUBDIVISION, SAID OWNER HEREBY RATIFIES AND APPROVES OF THE DISPOSITION OF ITS PROPERTY AS SHOWN ON THIS PLAT; ALL STREET RIGHT-OF-WAY CONTAINED WITHIN THE PERIMETER OF THIS SUBDIVISION AS SHOWN HEREON ARE HEREBY TENDERED FOR PUBLIC USE; SAID OWNER FURTHER GRANTS PERPETUAL UTILITY EASEMENTS AND ELECTRICAL EASEMENTS TO THE CITY OF CARROLL AND ANY PUBLIC OR PRIVATE UTILITY FOR RECIPROCAL USE BY THE LICENSEES OF SAID SUBDIVISION TO BUILD, ERECT, MAINTAIN AND OR REPAIR THE FOLLOWING: WATERLINES, DRAINAGE FACILITIES, NATURAL GAS LINES, WIRES AND CABLES FOR CARRYING TRANSMISSION OF ELECTRICAL CURRENT FOR LIGHT, HEAT, POWER AND FOR THE TRANSMISSION AND RECEPTION OF SIGNALS AND SOUNDS OF ALL KINDS ON, OVER, THROUGH, UNDER AND ACROSS ALL STRIPS OF LAND LABELED AS UTILITY EASEMENTS ON THIS PLAT, THE GRADE, ELEVATION OR CONTOUR OF ANY PART OF THE EASEMENT AREA SHALL NOT BE CHANGED WITHOUT OBTAINING THE PRIOR WRITTEN CONSENT OF THE CITY OF CARROLL, NO LANDSCAPING OR STRUCTURE SHALL BE ERRECTED OVER OR WITHIN THE EASEMENT AREA WITHOUT OBTAINING THE PRIOR WRITTEN APPROVAL OF THE CITY OF CARROLL.

THE PURPOSE OF THE 10 FOOT WIDE ACCESS EASEMENT IS TO ACCESS WEST 6TH STREET TO AND FROM LOT C OF PLACOR SUBDIVISION, USE OF THIS EASEMENT IS ONLY GRANTED TO SAID LOT C.

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DATE	PROJECT NAME
1/17/2018	125
SEE GRAPHIC SCALE	
FIELD BOOK	No. 1
SHEET 2 OF 2	

Prepared by: City of Carroll, 112 E. 5<sup>th</sup> Street, Carroll, IA 51401

712-792-1000

---

RESOLUTION NO.: \_\_\_\_\_

WHEREAS, Lee Plasier, President of Pla-Cor, Inc., has filed a Preliminary Plat for Placor Subdivision, Re-Subdivision of G.C. Properties Subdivision, Lot 1, City of Carroll, Carroll County, Iowa; and,

WHEREAS, the Preliminary Plat was given tentative approval by the City Planning and Zoning Commission at their meeting of January 10, 2018;

NOW, THEREFORE, BE IT RESOLVED that the Council does hereby tentatively approve the Preliminary Plat for Placor Subdivision, Re-Subdivision of G.C. Properties Subdivision, Lot 1, City of Carroll, Carroll County, Iowa. Council gives authorization to proceed with preparation of the Final Plat pursuant to Section 6-6.0308 of the City of Carroll Subdivision Ordinance.

Passed and adopted by the Carroll City Council this 22<sup>nd</sup> day of January, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk



CERTIFICATE

State of Iowa        )  
                                  ss.  
Carroll, County     )

We, Eric P. Jensen, Mayor and Laura A. Schaefer, City Clerk of the City of Carroll, Iowa hereby certify that at a meeting of the City Council of the City of Carroll, Iowa, held on the 22<sup>nd</sup> day of January, 2018 the attached Resolution was adopted by the City Council of the City of Carroll, Iowa, approved by the Mayor, duly entered into the record of the City Council meeting of that date, and we further certify that the Final Subdivision Plat is found to conform to the law as approved and accepted and we hereby certify this Resolution and cause the same to be affixed to the Final Subdivision Plat as provided by law.

\_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

\_\_\_\_\_  
Laura A. Schaefer, City Clerk

State of Iowa     )  
                                  ss.  
Carroll County )

On this 22<sup>nd</sup> day of January, 2018, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Eric P. Jensen and Laura A. Schaefer, to me personally known, who, being by me duly sworn did say that they are the Mayor and City Clerk respectively, of the City of Carroll, Iowa, executing the within and foregoing instrument, and that said instrument was signed and sealed on behalf of the City of Carroll, Iowa, by authority of its City Council and that said Mayor and City Clerk, as such officers acknowledged the execution of said instrument to be the voluntary act and deed of the City of Carroll, Iowa, by it and by them voluntarily executed.

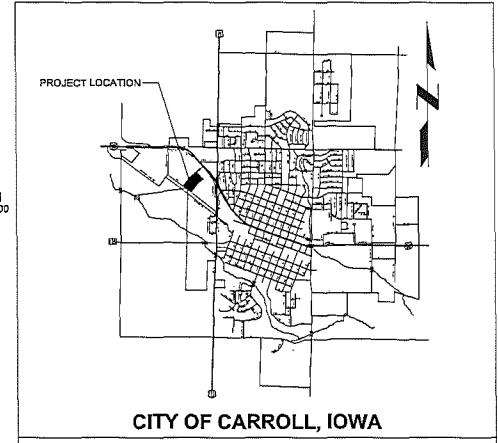
\_\_\_\_\_  
Notary Public in and for the State of Iowa

# FINAL PLAT PLACOR SUBDIVISION RE-SUBDIVISION OF G.C. PROPERTIES SUBDIVISION, LOT 1 CITY OF CARROLL CARROLL COUNTY, IOWA

COUNTY RECORDER'S USE ONLY

### LEGEND

- CITY LIMIT LINE
- MONUMENT FOUND
- MONUMENT SET WITH YELLOW CAP (R.C.) # 21443
- SET M.A.G. NAIL
- X SET 'X' IN PAVEMENT
- TEMPORARY POINT
- ⊙ FOUND MONUMENT LABEL
- F FOUND MONUMENT
- M MEASURED DISTANCE
- R RECORDED DISTANCE
- S SET MONUMENT
- BUILDING SET BACK LINE



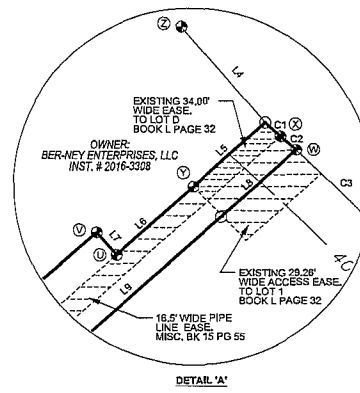
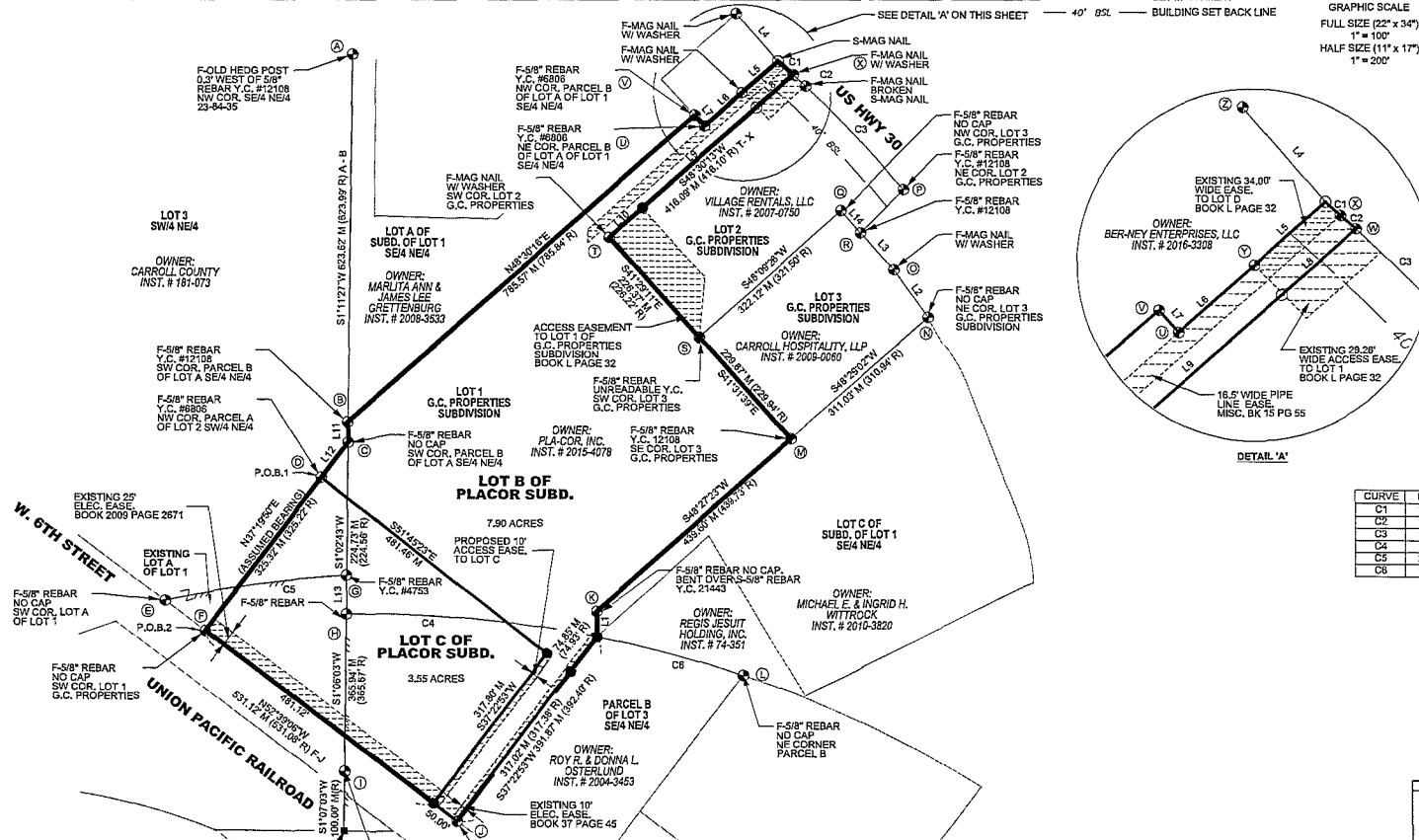
### CITY OF CARROLL, IOWA

**OWNER, SUBDIVIDER, BUILDER**  
LEE PLASIER  
1410 N. MAIN AVE.  
SIOUX CENTER, IOWA 51250  
712-722-6828

**LAND SURVEYOR**  
DANIEL G. MESSERICH  
919 BROOKDALE DRIVE  
CARROLL, IOWA 51401  
712-930-8513

ACREAGE TABLE		BUILDING SETBACKS:	
TOTAL ACREAGE	11.45 ACRES	FRONT YARD	40'
NUMBER OF LOTS	2	REAR YARD MIN.	NONE
MIN. LOT AREA	3.55 ACRES	SIDE YARD MIN.	NONE
AVG. LOT AREA	5.72 ACRES		
MAX. LOT AREA	7.90 ACRES		
PUBLIC LAND AREA	NONE		
ROW LAND AREA	NONE		

NOTE: ALL BEARINGS ARE ASSUMED, ALL MONUMENTS SET ARE REBAR WITH YELLOW CAP NO. 21443 UNLESS OTHERWISE NOTED.



CURVE	RADIUS	CENTRAL ANGLE	TANGENT	LENGTH	CHORD BEARING	CHORD LENGTH
C1	1839.95'	1°43'55"	17.29'	34.57' (34.21' R)	S47°52'38\"/>	
C2	1838.95'	0°53'37"	14.35'	28.70' W (28.70' R)	S48°53'32\"/>	
C3	1839.95'	7°27'14"	118.85'	239.37' W (239.44' R)	S42°44'24\"/>	
C4	1959.99'	12°21'48"	213.38'	425.26' (425.10' R)	N84°37'13\"/>	
C5	2035.88'	8°42'26"	154.89'	308.39' N (308.45' R)	S82°08'11\"/>	
C6	1969.88'	7°23'07"	127.13'	253.91' N (253.96' R)	N74°54'46\"/>	

LINE	DIRECTION	MEASURED	RECORDED
L1	S80°44'18\"/>		
L2	S33°28'07\"/>		
L3	S41°30'22\"/>		
L4	S40°44'38\"/>		
L5	N46°20'25\"/>		
L6	N46°20'25\"/>		
L7	S41°15'58\"/>		
L8	S48°30'13\"/>		
L9	S48°30'13\"/>		
L10	S48°30'13\"/>		
L11	N00°14'20\"/>		
L12	N87°23'10\"/>		
L13	N0°58'52\"/>		
L14	N40°55'29\"/>		

CITY APPROVALS	PLA-COR, INC. FINAL PLAT APPROVAL
RECOMMEND APPROVAL - PLANNING & ZONING COMMISSION	
CHAIRMAN _____ DATE _____	
FINAL PLAT ACCEPTED - CITY OF CARROLL, IOWA	
MAYOR _____ DATE _____	LEE PLASIER, PRESIDENT _____ DATE _____

I HEREBY CERTIFY THAT THIS LAND SURVEYING DOCUMENT WAS PREPARED AND THE RELATED SURVEY WORK WAS PERFORMED BY ME AND THAT I AM A DULY LICENSED LAND SURVEYOR UNDER THE LAWS OF THE STATE OF IOWA.

**DANIEL G. MESSERICH**  
21443

SIGNATURE: \_\_\_\_\_ DATE: \_\_\_\_\_  
PRINTED OR TYPED NAME: DANIEL G. MESSERICH  
21443

MY LICENSE RENEWAL DATE IS: DECEMBER 31, 2018

PAGES OR SHEETS COVERED BY THIS SEAL: SHEET 1 AND 2

11/7/2018 PROJECT NO. 125  
DATE OF SURVEY SEE GRAPHIC SCALE  
FIELD BOOK NO. 1  
SHEET 1 OF 2



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**FINAL PLAT  
PLACOR SUBDIVISION  
RE-SUBDIVISION OF G.C. PROPERTIES  
SUBDIVISION, LOT 1  
CITY OF CARROLL  
CARROLL COUNTY, IOWA**

**BOUNDARY DESCRIPTION**

PLACOR SUBDIVISION, RE-SUBDIVISION OF G.C. PROPERTIES SUBDIVISION, LOT 1, CITY OF CARROLL, CARROLL COUNTY, IOWA, WHOSE EXTERIOR BOUNDARY IS MORE FULLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER LOT 1 G.C. PROPERTIES SUBDIVISION, SAID POINT BEING THE POINT OF BEGINNING TWO (P.O.B.2), THENCE N 37° 19' 50" E (ASSUMED BEARING) A DISTANCE OF 325.32 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 8806;

THENCE N 37° 23' 10" E A DISTANCE OF 75.04 FEET TO A 5/8" REBAR WITH NO CAP;

THENCE N 00° 14' 20" E A DISTANCE OF 33.58 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 12108;

THENCE N 48° 30' 16" E A DISTANCE OF 785.57 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 8806;

THENCE S 41° 15' 58" E A DISTANCE OF 25.08 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 8806;

THENCE N 48° 20' 25" E A DISTANCE OF 85.88 FEET TO A MAG NAIL WITH WASHER;

THENCE N 48° 20' 25" E A DISTANCE OF 80.74 FEET TO A MAG NAIL, SAID POINT BEING ON THE SOUTH RIGHT-OF-WAY OF HIGHWAY 30;

THENCE 34.57 FEET ALONG A CURVE TO THE RIGHT WITH A RADIUS OF 1839.95 FEET WHICH CHORD BEARS S 47° 52' 38" E WITH A CHORD LENGTH OF 34.57 FEET, SAID CURVE BEING ON THE SOUTH RIGHT-OF-WAY OF HIGHWAY 30 TO A MAG NAIL WITH WASHER;

THENCE S 48° 30' 13" W A DISTANCE OF 84.34 FEET TO A MAG NAIL;

THENCE S 48° 30' 13" W A DISTANCE OF 258.88 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 48° 30' 13" W A DISTANCE OF 74.77 FEET TO A MAG NAIL WITH WASHER;

THENCE S 41° 28' 11" E A DISTANCE OF 228.87 FEET TO A 5/8" REBAR WITH UNREADABLE YELLOW CAP;

THENCE S 41° 31' 39" E A DISTANCE OF 229.87 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 12108;

THENCE S 48° 27' 23" W A DISTANCE OF 439.60 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 00° 44' 16" E A DISTANCE OF 42.86 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 37° 22' 53" W A DISTANCE OF 74.85 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 21443;

THENCE S 37° 22' 53" W A DISTANCE OF 317.02 FEET TO A 5/8" REBAR WITH YELLOW CAP No. 8806, SAID POINT BEING ON THE NORTH RIGHT-OF-WAY LINE OF WEST 6TH STREET;

THENCE N 52° 39' 06" W ON THE SAID NORTH RIGHT-OF-WAY LINE, A DISTANCE OF 531.12 FEET TO THE POINT OF BEGINNING TWO.

THE ABOVE DESCRIBED PARCEL CONTAINS 11.45 ACRES, MORE OR LESS, AND IS SUBJECT TO ANY EASEMENTS OF RECORD NOT SHOWN ON THIS PLAT.

OWNER: PLA-COR, INC.

**BOUNDARY DESCRIPTION**

LOT B PLACOR SUBDIVISION CITY OF CARROLL, CARROLL COUNTY, IOWA, WHOSE EXTERIOR BOUNDARY IS MORE FULLY DESCRIBED AS FOLLOWS:

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OWNER: PLA-COR, INC.

**BOUNDARY DESCRIPTION**

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OWNER: PLA-COR, INC.

**DEDICATION:**

KNOW ALL MEN BY THESE PRESENT: THAT PLA-COR, INC. IS THE OWNER OF THE LAND DESCRIBED WITHIN THE PERIMETER DESCRIPTION AND EMBRACED WITHIN THIS PLAT AND HAVE CAUSED SAID LAND TO BE SUBDIVIDED INTO LOTS TO BE NAMED AND NUMBERED AS SHOWN, SAID SUBDIVISION TO BE HEREAFTER KNOWN AS PLACOR SUBDIVISION, SAID OWNER HEREBY RATIFIES AND APPROVES OF THE DISPOSITION OF ITS PROPERTY AS SHOWN ON THIS PLAT. ALL STREET RIGHT-OF-WAY CONTAINED WITHIN THE PERIMETER OF THIS SUBDIVISION AS SHOWN HEREON ARE HEREBY TENDERED FOR PUBLIC USE. SAID OWNER FURTHER GRANTS PERPETUAL UTILITY EASEMENTS AND ELECTRICAL EASEMENTS TO THE CITY OF CARROLL AND ANY PUBLIC OR PRIVATE UTILITY FOR RECIPROCAL USE BY THE LICENSEES OF SAID SUBDIVISION TO BUILD, ERECT, MAINTAIN AND OR REPAIR THE FOLLOWING: WATERLINES, DRAINAGE FACILITIES, NATURAL GAS LINES, WIRES AND CABLES FOR CARRYING TRANSMISSION OF ELECTRICAL CURRENT FOR LIGHT, HEAT, POWER AND FOR THE TRANSMISSION AND RECEPTION OF SIGNALS AND SOUNDS OF ALL KINDS ON, OVER, THROUGH, UNDER AND ACROSS ALL STRIPS OF LAND LABELED AS UTILITY EASEMENTS ON THIS PLAT. THE GRADE, ELEVATION OR CONTOUR OF ANY PART OF THE EASEMENT AREA SHALL NOT BE CHANGED WITHOUT OBTAINING THE PRIOR WRITTEN CONSENT OF THE CITY OF CARROLL. NO LANDSCAPING OR STRUCTURE SHALL BE ERRECTED OVER OR WITHIN THE EASEMENT AREA WITHOUT OBTAINING THE PRIOR WRITTEN APPROVAL OF THE CITY OF CARROLL.

THE PURPOSE OF THE 10 FOOT WIDE ACCESS EASEMENT IS TO ACCESS WEST 6TH STREET TO AND FROM LOT C OF PLACOR SUBDIVISION. USE OF THIS EASEMENT IS ONLY GRANTED TO SAID LOT C.

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DATE	3/17/2018	PROJECT NO.	125
SCALE	SEE GRAPHIC SCALE		
TITLE BLOCK		NO. 1	
SHEET	2 OF 2		

RESOLUTION NO. \_\_\_\_\_

WHEREAS, Lee Plasier, President of Pla-Cor, Inc., owner of certain real estate described in a certain plat filed by them with the City Clerk of the City of Carroll, Iowa, known as the Placor Subdivision, Re-Subdivision of G.C. Properties Subdivision, Lot 1, City of Carroll, Carroll County, Iowa; and,

WHEREAS, the said Plat has been duly examined by the City Planning and Zoning Commission, which has recommended approval of the same on January 10, 2018, and found same to conform to the general plan of the City; and,

WHEREAS, said Plat has been examined by the City Council and found to conform to the City of Carroll Subdivision Ordinance and falls within the general plan of the City of Carroll, Iowa, and is found to comply with Chapter 354 of the 2017 Code of Iowa.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa:

1. That the plat of Placor Subdivision, Re-Subdivision of G.C. Properties Subdivision, Lot 1, City of Carroll, Carroll County, Iowa, is found to conform with the law and is hereby accepted.
2. That this Resolution shall be fully binding upon the owners, their assigns, purchasers or successors in interest.
3. That the Mayor and City Clerk of the City of Carroll, Iowa, are hereby directed to certify this Resolution and cause the same to be affixed to the said Plat as provided by law.

Passed and approved by the Carroll City Council this 22<sup>nd</sup> day of January, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk

CERTIFICATE

State of Iowa     )  
                                  ss.  
Carroll, County    )

We, Eric P. Jensen, Mayor and Laura A. Schaefer, City Clerk of the City of Carroll, Iowa hereby certify that at a meeting of the City Council of the City of Carroll, Iowa, held on the 22<sup>nd</sup> day of January, 2018 the attached Resolution was adopted by the City Council of the City of Carroll, Iowa, approved by the Mayor, duly entered into the record of the City Council meeting of that date, and we further certify that the Preliminary Subdivision Plat is found to conform to the law as approved and accepted and we hereby certify this Resolution and cause the same to be affixed to the Preliminary Subdivision Plat as provided by law.

\_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

\_\_\_\_\_  
Laura A. Schaefer, City Clerk

State of Iowa    )  
                                  ss.  
Carroll County )

On this 22<sup>nd</sup> of January, 2018, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Eric P. Jensen and Laura A. Schaefer, to me personally known, who, being by me duly sworn did say that they are the Mayor and City Clerk respectively, of the City of Carroll, Iowa, executing the within and foregoing instrument, and that said instrument was signed and sealed on behalf of the City of Carroll, Iowa, by authority of its City Council and that said Mayor and City Clerk, as such officers acknowledged the execution of said instrument to be the voluntary act and deed of the City of Carroll, Iowa, by it and by them voluntarily executed.

\_\_\_\_\_  
Notary Public in and for the State of Iowa

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and City Council Members  
**FROM:** Mike Pogge-Weaver, City Manager *MSP end*  
**DATE:** January 18, 2018  
**SUBJECT:** Korwes Family Subdivision, Preliminary and Final Plats

LaVerne L. Korwes, Trustee of the Korwes Family Trust has submitted and is requesting approval of an application for a preliminary and final plat to be named Korwes Family Subdivision. The plat contains 20.00 acres of land and is located on the west side of Kittyhawk Ave just north of Jorgensen Truck & Equipment. The property is outside the corporate limits for the City of Carroll; however, it is within the City's 2-mile review area.

The property is identified in the 2013 Carroll Comprehensive Plan as Agriculture. The existing zoning is A-2, Agriculture District.

The development consists of 3 single-family lots. Lot 1 is 10 acres in size with an existing single-family home sited on the lot with the remaining 2 lots each 5 acres in size. The lots all meet the minimum requirements for single-family residential.

No new streets or right-of-ways are proposed as part of this development and all lots will have access to Kittyhawk Ave. The remnant property to the west of the lots will have access to Kittyhawk Ave via a 33' wide strip of land directly south of Lot 3. While this meets the minimum requirements for access, since it is less than 33 feet in width, the remnant property will not be permitted to be resubdivided in the future.

No new City owned utilities are proposed in the development. West Central Iowa Rural Water will serve each lot and septic will be used for sanitary sewer.

The attached preliminary plat is pertinent to the application and includes the exterior boundary description of the proposed plat.

**PLANNING AND ZONING COMMISSION RECOMMENDATION:** That the Carroll City Council approve the Korwes Family Subdivision Preliminary and Final Plats.

**STAFF RECOMMENDATION:** Staff recommends City Council approval of the Korwes Family Subdivision Preliminary and Final Plats as recommended by the Planning and Zoning Commission.

**CITY OF CARROLL  
SUBDIVISION DATA**

**NAME OF PLAN:** Korwes Family Subdivision –Preliminary and Final Plats

**NAME OF OWNER/DEVELOPER:** LaVerne L. Korwes, Trustee of the Korwes Family Trust

---

**GENERAL INFORMATION:**

PLAT LOCATION: West side of Kittyhawk Ave just north of Jorgensen Truck & Equipment

SIZE OF PLAN: 20.00 Acres

ZONING: A-2, Agriculture District

**LOTS:**

NUMBER: 3 Residential Lots

SIZE/DENSITY: 0.15 units per acre

USE: Agriculture and Single Family Residential

BUILDING LINES: 60' front yard; 100' rear yard; and 30' side yard

**ADJACENT LANDS:**

NORTH: Agricultural Land

SOUTH: General Industrial (I-2)

EAST: Agricultural Land

WEST: Agricultural Land

**STREET DEVELOPMENT:**

No new streets or right-of-ways are proposed as part of this development. All lots will have access to Kittyhawk Ave.

**WASTE WATER:**

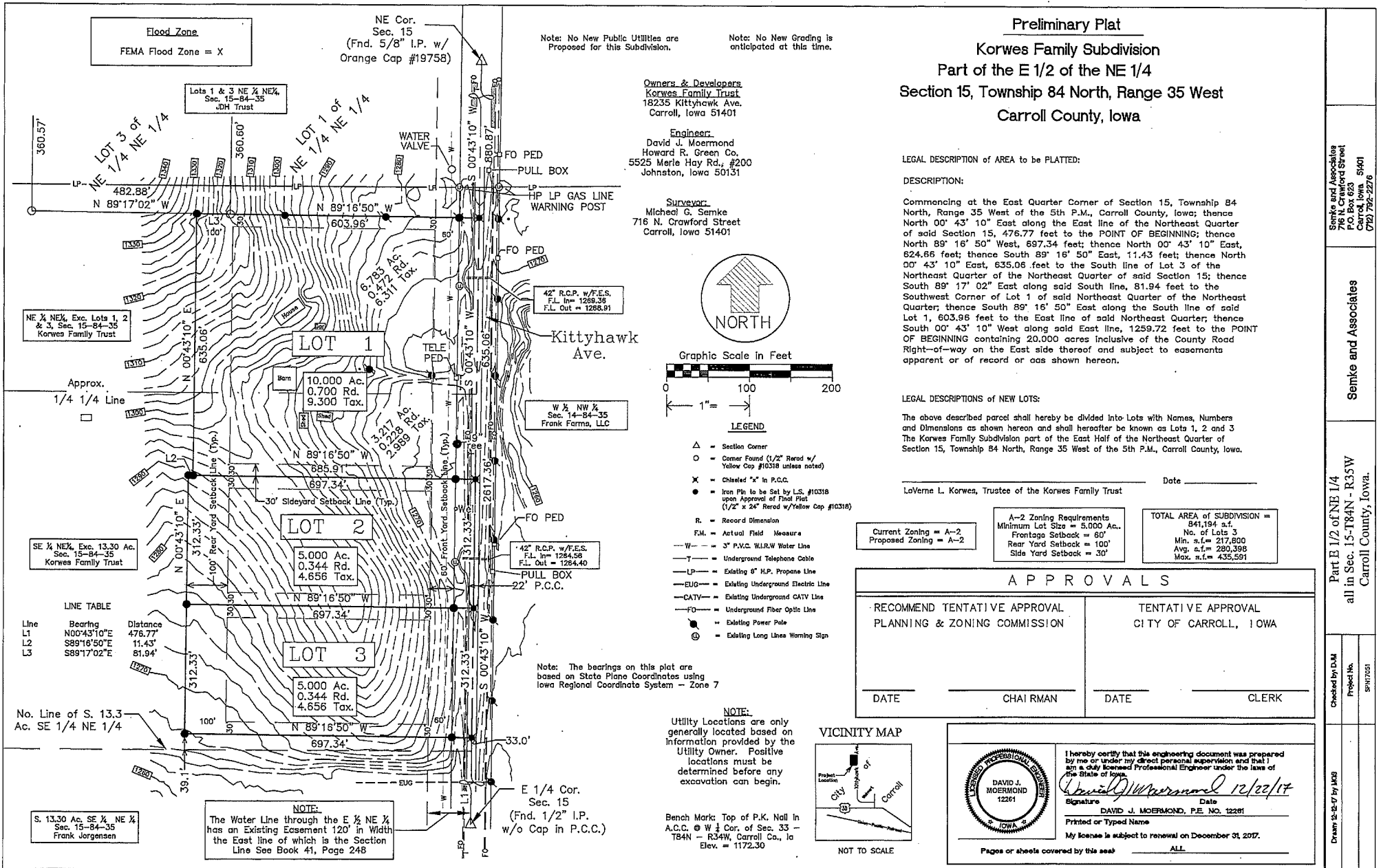
No new City owned water utilities are proposed in the development. West Central Iowa Rural Water will serve each lot.

**WATER SYSTEM:**

No new City owned sanitary sewer utilities are proposed in the development. Each lot will be served by a septic system for sanitary sewer service.

**PRELIMINARY AND FINAL PLAT DRAWINGS:**

The Planning and Zoning Commission and Staff recommends approval as presented.

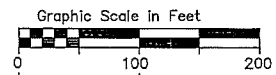


**Preliminary Plat**  
**Korwes Family Subdivision**  
 Part of the E 1/2 of the NE 1/4  
 Section 15, Township 84 North, Range 35 West  
 Carroll County, Iowa

**Owners & Developers**  
 Korwes Family Trust  
 18235 Kittyhawk Ave.  
 Carroll, Iowa 51401

**Engineer**  
 David J. Moermond  
 Howard R. Green Co.  
 5525 Merle Hay Rd., #200  
 Johnston, Iowa 50131

**Surveyor**  
 Michael G. Semke  
 716 N. Crawford Street  
 Carroll, Iowa 51401



- LEGEND**
- △ = Section Corner
  - = Corner Found (1/2" Red w/ Yellow Cap #10318 unless noted)
  - ✕ = Chiseled "x" in P.C.C.
  - = Iron Pin to be Set by L.S. #10318 upon Approval of Final Plat (1/2" x 24" Red w/ Yellow Cap #10318)
  - R. = Record Dimension
  - F.M. = Actual Field Measure
  - W — = 3" P.V.C. W.I.R.W. Water Line
  - T — = Underground Telephone Cable
  - LP — = Existing 8" H.P. Propane Line
  - EUG — = Existing Underground Electric Line
  - CATV — = Existing Underground CATV Line
  - FO — = Underground Fiber Optic Line
  - ⊙ = Existing Power Pole
  - ⊕ = Existing Long Lines Warning Sign

LEGAL DESCRIPTION OF AREA to be PLATTED:

DESCRIPTION:

Commencing at the East Quarter Corner of Section 15, Township 84 North, Range 35 West of the 5th P.M., Carroll County, Iowa; thence North 00° 43' 10" East along the East line of the Northeast Quarter of said Section 15, 476.77 feet to the POINT OF BEGINNING; thence North 89° 16' 50" West, 697.34 feet; thence North 00° 43' 10" East, 824.66 feet; thence South 89° 16' 50" East, 11.43 feet; thence North 00° 43' 10" East, 635.06 feet to the South line of Lot 3 of the Northeast Quarter of the Northeast Quarter of said Section 15; thence South 89° 17' 02" East along said South line, 81.94 feet to the southwest Corner of Lot 1 of said Northeast Quarter of the Northeast Quarter; thence South 89° 16' 50" East along the South line of said Lot 1, 603.96 feet to the East line of said Northeast Quarter; thence South 00° 43' 10" West along said East line, 1259.72 feet to the POINT OF BEGINNING containing 20.000 acres inclusive of the County Road Right-of-way on the East side thereof and subject to easements apparent or of record or as shown hereon.

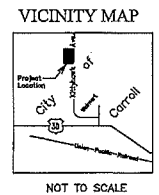
LEGAL DESCRIPTIONS OF NEW LOTS:

The above described parcel shall hereby be divided into Lots with Names, Numbers and Dimensions as shown hereon and shall hereafter be known as Lots 1, 2 and 3 The Korwes Family Subdivision part of the East Half of the Northeast Quarter of Section 15, Township 84 North, Range 35 West of the 5th P.M., Carroll County, Iowa.

LaVerne L. Korwes, Trustee of the Korwes Family Trust

Current Zoning = A-2 Proposed Zoning = A-2	A-2 Zoning Requirements Minimum Lot Size = 5,000 Ac., Frontage Setback = 60', Rear Yard Setback = 100', Side Yard Setback = 30'	TOTAL AREA OF SUBDIVISION = 841,194 s.f. No. of Lots 3 Min. a.c. = 217,800 Avg. a.c. = 280,398 Max. a.c. = 435,591
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APPROVALS			
RECOMMEND PLANNING & ZONING COMMISSION		TENTATIVE APPROVAL CITY OF CARROLL, IOWA	
DATE	CHAIRMAN	DATE	CLERK



Checked by D.M. Project No. SPN17051  
 Drawn by S.B. by JAG

**DAVID J. MOERMOND**  
 12261  
 I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly Licensed Professional Engineer under the laws of the State of Iowa.  
 Signature: *David J. Moermond* Date: 12/22/17  
 Printed or Typed Name: DAVID J. MOERMOND, P.E. NO. 12261  
 My license is subject to renewal on December 31, 2017.

Pages or sheets covered by this seal: ALL

Semke and Associates  
 716 N. Crawford Street  
 Carroll, Iowa 51401  
 (712) 792-2276

Semke and Associates

Part E 1/2 of NE 1/4  
 all in Sec. 15-T84N - R35W  
 Carroll County, Iowa.

Checked by D.M.  
 Project No.  
 SPN17051

Drawn by S.B. by JAG

Note: No New Public Utilities are Proposed for this Subdivision.

Note: No New Grading is anticipated at this time.

Note: The bearings on this plat are based on State Plane Coordinates using Iowa Regional Coordinate System - Zone 7

**NOTE:**  
 Utility Locations are only generally located based on information provided by the Utility Owner. Positive locations must be determined before any excavation can begin.

Bench Mark: Top of P.K. Nail in A.C.C. @ W 1/4 Cor. of Sec. 33 - T84N - R34W, Carroll Co., Ia Elev. = 1172.30

Flood Zone  
 FEMA Flood Zone = X

NE Cor.  
 Sec. 15  
 (Fnd. 5/8" I.P. w/  
 Orange Cap #19758)

Lots 1 & 3 NE 1/4 NE 1/4  
 Sec. 15-84-35  
 JDH Trust

NE 1/4 NE 1/4, Exc. Lots 1, 2 & 3, Sec. 15-84-35  
 Korwes Family Trust

SE 1/4 NE 1/4, Exc. 13.30 Ac. Sec. 15-84-35  
 Korwes Family Trust

**LINE TABLE**

Line	Bearing	Distance
L1	N00°43'10"E	476.77'
L2	S89°16'50"E	11.43'
L3	S89°17'02"E	81.94'

No. Line of S. 13.3 Ac. SE 1/4 NE 1/4

S. 13.30 Ac. SE 1/4 NE 1/4  
 Sec. 15-84-35  
 Frank Jorgensen

**NOTE:**  
 The Water Line through the E 1/2 NE 1/4 has an Existing Easement 120' in Width the East line of which is the Section Line See Book 41, Page 248



Prepared by: City of Carroll, 112 E. 5<sup>th</sup> Street, Carroll, IA 51401

712-792-1000

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RESOLUTION NO.: \_\_\_\_\_

WHEREAS, LaVern L. Korwes, Trustee of the Korwes Family Trust, has filed a Preliminary Plat for Korwes Family Subdivision, Part of the E ½ of the NE ¼, Section 15, Township 84 North, Range 35 West, Carroll County, Iowa; and,

WHEREAS, the Preliminary Plat was given tentative approval by the City Planning and Zoning Commission at their meeting of January 10, 2018;

NOW, THEREFORE, BE IT RESOLVED that the Council does hereby tentatively approve the Preliminary Plat for Korwes Family Subdivision, Part of the E ½ of the NE ¼, Section 15, Township 84 North, Range 35 West, Carroll County, Iowa. Council gives authorization to proceed with preparation of the Final Plat pursuant to Section 6-6.0308 of the City of Carroll Subdivision Ordinance.

Passed and adopted by the Carroll City Council this 22<sup>nd</sup> day of January, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk

CERTIFICATE

State of Iowa        )  
                              ss.  
Carroll, County     )

We, Eric P. Jensen, Mayor and Laura A. Schaefer, City Clerk of the City of Carroll, Iowa hereby certify that at a meeting of the City Council of the City of Carroll, Iowa, held on the 22<sup>nd</sup> day of January, 2018 the attached Resolution was adopted by the City Council of the City of Carroll, Iowa, approved by the Mayor, duly entered into the record of the City Council meeting of that date, and we further certify that the Preliminary Subdivision Plat is found to conform to the law as approved and accepted and we hereby certify this Resolution and cause the same to be affixed to the Preliminary Subdivision Plat as provided by law.

\_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

\_\_\_\_\_  
Laura A. Schaefer, City Clerk

State of Iowa     )  
                              ss.  
Carroll County )

On this 22<sup>nd</sup> of January, 2018, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Eric P. Jensen and Laura A. Schaefer, to me personally known, who, being by me duly sworn did say that they are the Mayor and City Clerk respectively, of the City of Carroll, Iowa, executing the within and foregoing instrument, and that said instrument was signed and sealed on behalf of the City of Carroll, Iowa, by authority of its City Council and that said Mayor and City Clerk, as such officers acknowledged the execution of said instrument to be the voluntary act and deed of the City of Carroll, Iowa, by it and by them voluntarily executed.

\_\_\_\_\_  
Notary Public in and for the State of Iowa



RESOLUTION NO. \_\_\_\_\_

WHEREAS, LaVern L. Korwes, Trustee of the Korwes Family Trust, owners of certain real estate described in a certain plat filed by them with the City Clerk of the City of Carroll, Iowa, known as the Korwes Family Subdivision, Part of the E ½ of the NE 1/4, Section 15, Township 84 North, Range 35 West, Carroll County, Iowa; and,

WHEREAS, the said Plat has been duly examined by the City Planning and Zoning Commission, which has recommended approval of the same on January 10, 2018, and found same to conform to the general plan of the City; and,

WHEREAS, said Plat has been examined by the City Council and found to conform to the City of Carroll Subdivision Ordinance and falls within the general plan of the City of Carroll, Iowa, and is found to comply with Chapter 354 of the 2017 Code of Iowa.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa:

1. That the plat of Korwes Family Subdivision, Part of the E ½ of the NE 1/4, Section 15, Township 84 North, Range 35 West, Carroll County, Iowa, is found to conform with the law and is hereby accepted.
2. That this Resolution shall be fully binding upon the owners, their assigns, purchasers or successors in interest.
3. That the Mayor and City Clerk of the City of Carroll, Iowa, are hereby directed to certify this Resolution and cause the same to be affixed to the said Plat as provided by law.

Passed and approved by the Carroll City Council this 22<sup>nd</sup> day of January, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk

CERTIFICATE

State of Iowa        )  
                                  ss.  
Carroll, County     )

We, Eric P. Jensen, Mayor and Laura A. Schaefer, City Clerk of the City of Carroll, Iowa hereby certify that at a meeting of the City Council of the City of Carroll, Iowa, held on the 22<sup>nd</sup> day of January, 2018 the attached Resolution was adopted by the City Council of the City of Carroll, Iowa, approved by the Mayor, duly entered into the record of the City Council meeting of that date, and we further certify that the Final Subdivision Plat is found to conform to the law as approved and accepted and we hereby certify this Resolution and cause the same to be affixed to the Final Subdivision Plat as provided by law.

\_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

\_\_\_\_\_  
Laura A. Schaefer, City Clerk

State of Iowa     )  
                                  ss.  
Carroll County )

On this 22<sup>nd</sup> day of January, 2018, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Eric P. Jensen and Laura A. Schaefer, to me personally known, who, being by me duly sworn did say that they are the Mayor and City Clerk respectively, of the City of Carroll, Iowa, executing the within and foregoing instrument, and that said instrument was signed and sealed on behalf of the City of Carroll, Iowa, by authority of its City Council and that said Mayor and City Clerk, as such officers acknowledged the execution of said instrument to be the voluntary act and deed of the City of Carroll, Iowa, by it and by them voluntarily executed.

\_\_\_\_\_  
Notary Public in and for the State of Iowa

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Mike Pogge-Weaver, City Manager *MJPW*  
**FROM:** Jack Wardell, Director of Parks and Recreation *JW*  
**DATE:** January 17, 2018  
**SUBJECT:** Memo to City Council – Contract for Professional Services – Northwest Park – Pickleball Court Complex – 2018

**Proposed Funding Source: F.Y. 19 – G.O. Bonds – Council Vote**

- ❖ Letter of Agreement
- ❖ Resolution

As part of the December 14, 2017 Goal Setting Report – New Priority Programs, Policies and Initiatives – having a permanent set of pickleball courts at Northwest Park was a new priority. Attached to this memorandum is a proposal from FEH Design.

A summary of the items that will be included in the proposal are:

**SCOPE OF ARCHITECTURAL SERVICES:**

- A. The Scope of Architectural Services will be limited to the following:
1. Schematic Design Phase:
    - a. Existing Conditions:
      1. FEH DESIGN will perform one site visit to gather information of the existing site conditions.
        - Site information the city may have shall be provided to FEH such as site surveys indicating property lines, topography, and utilities if available.
        - Soil Boring information if available.
      2. FEH DESIGN will develop existing Site Plans.
    - b. FEH DESIGN will develop concepts for Owner review.
    - c. After Owner review of concepts, a final schematic Site Plan will be developed.
  2. Design Development Phase:
    - a. Schematic Design is further developed.
    - b. FEH DESIGN will perform Code Search to determine compliance with current adopted city and state codes as well as ADA accessibility codes.

3. Construction Document Phase:
  - a. Bidding/ Construction drawings are developed.
  - b. Detailing of specific design elements are generated.
  - c. Specifications of all construction materials and systems are generated and compiled to include bidding instructions, general conditions of the contract for construction, project close-out instructions, etc.
  - d. Estimated cost of Construction will be developed.
  - e. Meeting with the Owner to finalize the Construction Documents and get approval to go out for bid.
4. Bidding and Negotiations Phase:
  - a. Conduct a Pre-bid meeting.
  - b. Issue addenda.
  - c. Assist the Owner in opening the bids.
  - d. Make recommendation to the Owner in regards to which bidder to contract with for the construction of this project.
5. Construction Administration Phase:
  - a. Review Shop Submittals.
  - b. Review Contractor Pay Applications.
  - c. Prepare RFPs. Review and respond to RFI's.
  - d. Review Architectural O&M Manuals and As Built Drawings.
  - e. Review and process Close-out Documentation.
  - f. Onsite observation will consist of a pre-con meeting, 4 site visits during construction, pre-final and final punch lists.

**BASIS OF ARCHITECTURAL COMPENSATION:**

FEH DESIGN purposes to perform the services stated above for a lump sum fee. Additional services can be provided, if authorized by the Owner, at an hourly rate. The hourly rate schedule attached to this document will be used to determine any additional fees.

**Total Architectural Lump Sum Fee: \$18,525.00**

Reimbursable expenses will be invoiced at cost plus 10%. Reimbursable expenses include: Printing, postage, building official plan review fees, etc.

**RECOMMENDATION:** For the Mayor and City Council consideration and approval of the Letter of Agreement with FEH Design for the Northwest Park Pickleball Court Complex for the Total Architectural Lump Sum Fee of \$18,525.00.

**RESOLUTION \_\_\_\_\_**

**RESOLUTION ACCEPTING AND APPROVING THE PROPOSAL WITH FEH DESIGN FOR NORTHWEST PARK PICKLEBALL COURT COMPLEX PROJECT – 2018**

WHEREAS, the Northwest Park Pickleball Court Complex Proposal has been prepared with FEH Design, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that the Professional Services Proposal with FEH Associates, Inc. for the Northwest Park Pickleball Court Complex Proposal – 2018 is accepted.

BE IT RESOLVED that the Contract for Professional Services with FEH Associates, Inc. for the Northwest Park Pickleball Court Complex Proposal – 2018 is approved upon review and acceptance by the City Attorney.

Passed and approved by the Carroll City Council this 22<sup>nd</sup> day of January, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk



January 15, 2018

Mr. Jack Wardell  
 Director of Parks & Recreation  
 City of Carroll  
 112 E. 5<sup>th</sup> Street  
 Carroll, Iowa 51401

Re: City Tennis Court Renovation – Northwest Park  
 Carroll, Iowa

I am pleased to submit this proposal for Design, Bidding and Negotiations, and Construction Administration Services for the renovation to the existing Tennis Courts located at Northwest Park. The proposed fees will be based on the complete removal of the existing Tennis Courts and replacing them with six Pickleball Courts. An ADA accessibility sidewalk from the existing parking lot to the courts will be included as well.

**SCOPE OF ARCHITECTURAL SERVICES:**

A. The Scope of Architectural Services will be limited to the following:

1. Schematic Design Phase:

a. Existing Conditions:

1. FEH DESIGN will perform one site visit to gather information of the existing site conditions.

- Site information the city may have shall be provided to FEH such as site surveys indicating property lines, topography, and utilities if available.
- Soil Boring information if available.

2. FEH DESIGN will develop existing Site Plans.

b. FEH DESIGN will develop concepts for Owner review.

c. After Owner review of concepts, a final schematic Site Plan will be developed.

2. Design Development Phase:

a. Schematic Design is further developed.

b. FEH DESIGN will perform Code Search to determine compliance with current adopted city and state codes as well as ADA accessibility codes.

3. Construction Document Phase:

a. Bidding/ Construction drawings are developed.

b. Detailing of specific design elements are generated.

Page 2.

- c. Specifications of all construction materials and systems are generated and compiled to include bidding instructions, general conditions of the contract for construction, project close-out instructions, etc.
  - d. Estimated cost of Construction will be developed.
  - e. Meeting with the Owner to finalize the Construction Documents and get approval to go out for bid.
4. Bidding and Negotiations Phase:
    - a. Conduct a Pre-bid meeting.
    - b. Issue addenda.
    - c. Assist the Owner in opening the bids.
    - d. Make recommendation to the Owner in regards to which bidder to contract with for the construction of this project.
  5. Construction Administration Phase:
    - a. Review Shop Submittals.
    - b. Review Contractor Pay Applications.
    - c. Prepare RFPs. Review and respond to RFI's.
    - d. Review Architectural O&M Manuals and As Built Drawings.
    - e. Review and process Close-out Documentation.
    - f. Onsite observation will consist of a pre-con meeting, 4 site visits during construction, pre-final and final punch lists.

#### **BASIS OF ARCHITECTURAL COMPENSATION:**

FEH DESIGN purposes to perform the services stated above for a lump sum fee. Additional services can be provided, if authorized by the Owner, at an hourly rate. The hourly rate schedule attached to this document will be used to determine any additional fees.

**Total Architectural Lump Sum Fee: \$18,525.00**

**Reimbursable expenses will be invoiced at cost plus 10%. Reimbursable expenses include: Printing, postage, building official plan review fees, etc.**

#### **Claims for Consequential Damages**

The Owner hereby expressly reserves the right to claim consequential damages against the Architect for claims, disputes or other matters in question arising out of or relating to the subject matter of this Agreement, provided that the total amount paid under any such claim by the Architect shall be limited to the amount of the Architect's fixed fee.

Page 3.

### **Insurance Provisions**

The Architect agrees to maintain professional liability insurance in the amount of \$1,000,000 aggregate with a deductible not to exceed \$100,000 throughout the duration of this Agreement.

Architect shall purchase and maintain throughout the duration of this Agreement, Worker's Compensation Insurance and Employers Liability Insurance to cover all employees engaged in services under the Agreement with a Company and in form satisfactory to Owner in the Maximum statutory liability amount to cover all employees engaged in work on the Project.

Architect shall purchase and maintain throughout the duration of this Agreement, General Public Liability insurance with a company and in form satisfactory to Owner in the amount of \$1,000,000 for each occurrence, naming Owner as additional insured if acceptable to the insurance company. Said policies shall include contractual liability coverage and comprehensive automobile liability covering all owned, hired and non-owned vehicles.

Each of the insurance policies described above shall provide that insurance may not be cancelled or non-renewed without thirty days (30) prior written notice to Owner.

Architect shall provide Owner with evidence of the above insurance prior to execution of this Agreement if requested. At Owner's request, Architect shall provide Owner with full copies of the insurance policies.

### **Indemnification Provisions**

Architect agrees, to the extent permitted by applicable law, to indemnify and hold harmless the Owner, its parent, subsidiary and affiliated companies, if any, and the officers, directors, agents and employees of any of them (collectively the "Owner Parties") against and from all damages, claims, liabilities and costs, including reasonable attorneys' fees and defense costs of a third party or parties, to the extent caused by the negligent performance of professional services under this Agreement by Architect or the sub-consultants of Architect, or anyone for whom either is responsible.

Page 4.

Owner agrees, to the extent permitted by applicable law, to indemnify and hold harmless the Architect, its parent, subsidiary and affiliated companies, if any, and the officers, directors, agents and employees of any of them (collectively the "Architect Parties") against and from all damages, claims, liabilities and costs, including reasonable attorneys' fees and defense costs of a third party or parties, to the extent caused by Owner's negligent acts or anyone for whom Owner is responsible.

**Authorization:**

Thank you for giving us the opportunity to submit this proposal for the Design through Construction Administration fees for the Renovation of the existing Tennis Courts located at Northwest Park. Should you find our proposal acceptable, please sign this copy and return it to my attention.

If you have any questions, please call me.

Sincerely,

**FEH DESIGN:**

City of Carroll, Iowa



---

Ron Speckmann, AIA  
Principal/ Project Architect

---

Eric Jensen  
Mayor

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Mike Pogge-Weaver, City Manager *MSPW*  
**FROM:** Jack Wardell, Director of Parks and Recreation *JW*  
**DATE:** January 17, 2018  
**SUBJECT:** Memo to City Council – Contract for Professional Services – Graham Park Recreation District Capital Improvement Planning – 2018

**Funding Source: F.Y. 18 – Local Option Sales Tax (LOST) - \$75,000**

- ❖ Professional Services Agreement
- ❖ Resolution

Attached to this memorandum is a Professional Services Agreement from Shive-Hattery for the Graham Park Recreation District Capital Improvement Planning Proposal. This is an extension of the Iowa State University Study.

A summary of the items that will be included in the proposal are:

## **PROJECT DESCRIPTION**

Provide master plan refinement and opinions of probable cost for the Graham Park Recreation District for the purposes of capital improvement planning.

## **SCOPE OF SERVICES**

We will provide the following Landscape Architecture and Civil Engineering services for the project:

These services will consist of the following tasks:

### A. Project Initiation:

1. Attend kick-off meeting with the City to develop project goals, schedule and review deliverables. Review and discuss components of ISU community Design Lab plan. Talk about how the plan may be broken up into specific “projects” for the purposes of budgeting. Conduct site visit if necessary.
2. Collect base information utilizing existing park maps, LIDAR and aerials.

B. Master Plan Refinements:

1. Develop 2-3 concept sketches for design refinements to the area between the football and baseball stadiums including The Current, The Knoll, The Promenade and parking areas. Concept sketches will respect the intent of the ISU Community Design Lab plan but will consider factors including: day-to-day usage of the area, event usage, parking quantity and location, snow storage, costs, and the potential for flexible use space.
2. Meet with the City to review preliminary concept sketches and discuss direction for refinements.
3. Refine the preferred concept and send to City for review and discussion by way of phone conference. Preferred concept will be used as the basis for the development of opinion of probable costs.

C. Develop Opinion of Probable Costs and present to City:

1. Develop CIP level opinion of probable costs including construction, design and administration costs, plus appropriate contingencies and escalation factors for phasing.
2. Work with the City to break the opinion of probable costs into likely projects or phases.
3. Final deliverable will be a summary document including a section for each project or phase identified, a brief description of what is included in each, opinion of probable costs, and assumed construction year. Each project or phase will be illustrated with selected pages of ISU Community Design Lab plan. For the area between the football and baseball stadium, final plan sketches will be included.
4. Participate in a conference call with the City to present the draft deliverable package and costs.
5. Make final modifications and produce final deliverables package and costs.
6. Attend one (1) meeting with City Council to present.

**CLIENT RESPONSIBILITIES**

It will be your responsibility to provide the following:

1. Identify a Project Representative with full authority to act on behalf of the Client with respect to this project. The Client Project Representative shall render decisions in a timely manner in order to avoid delays of Shive-Hattery's services.
2. Legal, accounting, and insurance counseling services or other consultants, including geotechnical, or vendors that may be necessary. The Client shall coordinate these services with those services provided by Shive-Hattery.
3. Provide to Shive-Hattery any available drawings, survey plats, testing data and reports related to the project, either hard copy or electronic media. Electronic media is preferred.
4. Unless specifically included in the Scope of Services to be provided by Shive-Hattery, the Client shall furnish tests, inspections, permits and reports required

by law, regulation or code including but not limited to hazardous materials, structural, mechanical, chemical, air pollution and water pollution tests.

**SCHEDULE**

We will begin our services upon receipt of this Agreement executed by you which will serve as a notice to proceed. We will meet with you to develop a mutually agreed-upon schedule for the Scope of Services.

**COMPENSATION**

Description	Fee Type	Total Fee	Estimated Expenses
Base Scope of Services	Fixed Fee	\$27,000	Included
<b>TOTAL</b>		<b>\$27,000</b>	<b>Included</b>

**RECOMMENDATION:** For the Mayor and City Council consideration and approval of the Letter of Agreement with Shive-Hattery for the Graham Park Recreation District Capital Improvement Planning Services for the Total Architectural Lump Sum Fee of \$27,000.00.

**RESOLUTION \_\_\_\_\_**

**RESOLUTION ACCEPTING AND APPROVING THE PROPOSAL WITH SHIVE  
HATTERY FOR GRAHAM PARK RECREATION DISTRICT CAPITAL IMPROVEMENT  
PLANNING PROPOSAL – 2018**

WHEREAS, the Graham Park Recreation District Capital Improvement Planning Proposal – 2018 has been prepared with Shive-Hattery, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that the Graham Park Recreation District Capital Improvement Planning Proposal – 2018 is accepted.

BE IT RESOLVED that the Contract for Professional Services with FEH Associates, Inc. for the Graham Park Recreation District Capital Improvement Planning Proposal – 2018 is approved upon review and acceptance by the City Attorney.

Passed and approved by the Carroll City Council this 22<sup>nd</sup> day of January, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk



## ***PROFESSIONAL SERVICES AGREEMENT***

**ATTN:** Jack Wardell  
**CLIENT:** City of Carroll, IA  
112 E 5th Street  
Carroll, IA 51401-2799

**PROJECT:** Carroll - Graham Park Recreation District Capital Improvement Planning

**PROJECT LOCATION:** Carroll, IA

**DATE OF AGREEMENT:** December 19, 2017

### **PROJECT DESCRIPTION**

Provide master plan refinement and opinions of probable cost for the Graham Park Recreation District for the purposes of capital improvement planning.

### **SCOPE OF SERVICES**

We will provide the following Landscape Architecture and Civil Engineering services for the project:

These services will consist of the following tasks:

- A. Project Initiation:
  - 1. Attend kick-off meeting with the City to develop project goals, schedule and review deliverables. Review and discuss components of ISU Community Design Lab plan. Talk about how the plan may be broken up into specific "projects" for the purposes of budgeting. Conduct site visit if necessary.
  - 2. Collect base information utilizing existing park maps, LIDAR and aerials.
- B. Master Plan Refinements:
  - 1. Develop 2-3 concept sketches for design refinements to the area between the football and baseball stadiums including The Current, The Knoll, The Promenade and parking areas. Concept sketches will respect the intent of the ISU Community Design Lab plan but will consider factors including: day-to-day usage of the area, event usage, parking quantity and location, snow storage, costs, and the potential for flexible use space.
  - 2. Meet with the City to review preliminary concept sketches and discuss direction for refinements.
  - 3. Refine the preferred concept and send to City for review and discussion by way of phone conference. Preferred concept will be used as the basis for the development of opinion of probable costs.
- C. Develop Opinion of Probable Costs and present to City:
  - 1. Develop CIP level opinion of probable costs including construction, design and administration costs, plus appropriate contingencies and escalation factors for phasing.
  - 2. Work with the City to break the opinion of probable costs into likely projects or phases.
  - 3. Final deliverable will be a summary document including a section for each project or phase identified, a brief description of what is included in each, opinion of probable costs, and assumed construction year. Each project or phase will be illustrated with selected pages of ISU Community Design Lab plan. For the area between the football and baseball stadium, final plan sketches will be included.



4. Participate in a conference call with the City to present the draft deliverable package and costs.
5. Make final modifications and produce final deliverables package and costs.
6. Attend one (1) meeting with City Council to present.

**CLIENT RESPONSIBILITIES**

It will be your responsibility to provide the following:

1. Identify a Project Representative with full authority to act on behalf of the Client with respect to this project. The Client Project Representative shall render decisions in a timely manner in order to avoid delays of Shive-Hattery's services.
2. Legal, accounting, and insurance counseling services or other consultants, including geotechnical, or vendors that may be necessary. The Client shall coordinate these services with those services provided by Shive-Hattery.
3. Provide to Shive-Hattery any available drawings, survey plats, testing data and reports related to the project, either hard copy or electronic media. Electronic media is preferred.
4. Unless specifically included in the Scope of Services to be provided by Shive-Hattery, the Client shall furnish tests, inspections, permits and reports required by law, regulation or code including but not limited to hazardous materials, structural, mechanical, chemical, air pollution and water pollution tests.

**SCHEDULE**

We will begin our services upon receipt of this Agreement executed by you which will serve as a notice to proceed. We will meet with you to develop a mutually agreed-upon schedule for the Scope of Services.

**COMPENSATION**

Description	Fee Type	Total Fee	Estimated Expenses
Base Scope of Services	Fixed Fee	\$27,000	Included
<b>TOTAL</b>		<b>\$27,000</b>	<b>Included</b>

Fee Types:

- Fixed Fee - We will provide the Scope of Services for the fee amounts listed above.

Expenses:

- Included – Expenses have been included in the Fee amount.

The terms of this proposal are valid for 30 days from the date of this proposal.

**ADDITIONAL SERVICES**

Unless specifically stated in the Scope of Services, any resilient design related services including areas of resistance, reliability and redundancy (i.e. flood protection, storm/tornado shelter, emergency generators, utility backup, etc.) are not included in this proposal.

The following are additional services you may require for your project. We can provide these services

1. Feasibility study of creek improvements
2. Develop 3-dimensional visualizations to illustrate proposed improvements.
3. Permitting

4. Soil borings
5. Construction documents
6. Engineering services not listed
7. Additional meetings beyond those listed

## OTHER TERMS

### STANDARD TERMS AND CONDITIONS

Copyright © Shive-Hattery March 2016

### PARTIES

"S-H" shall mean Shive-Hattery, Inc., Shive-Hattery A/E Services, P.C., or Design Organization, a Division of Shive-Hattery, Inc. "CLIENT" shall mean the person or entity executing this Agreement with "S-H."

### LIMITATION OF LIABILITY AND WAIVER OF CERTAIN DAMAGES

The CLIENT agrees, to the fullest extent of the law, to limit the liability of S-H, its officers, directors, shareholders, employees, agents, subconsultants, affiliated companies, and any of them, to the CLIENT and any person or entity claiming by or through the CLIENT, for any and all claims, damages, liabilities, losses, costs, and expenses including reasonable attorneys' fees, experts' fees, or any other legal costs, in any way related to the Project or Agreement from any cause(s) to an amount that shall not exceed the compensation received by S-H under the agreement or fifty thousand dollars (\$50,000), whichever is greater. The parties intend that this limitation of liability apply to any and all liability or cause of action, claim, theory of recovery, or remedy however alleged or arising, including but not limited to negligence, errors or omissions, strict liability, breach of contract or warranty, express, implied or equitable indemnity and all other claims, which except for the limitation of liability above, the CLIENT waives.

CLIENT hereby releases S-H, its officers, directors, shareholders, employees, agents, subconsultants, affiliated companies, and any of them, and none shall be liable to the CLIENT for consequential, special, exemplary, punitive, indirect or incidental losses or damages, including but not limited to loss of use, loss of product, cost of capital, loss of goodwill, lost revenues or loss of profit, interruption of business, down time costs, loss of data, cost of cover, or governmental penalties or fines.

### INDEMNIFICATION

Subject to the limitation of liability in this Agreement, S-H agrees to the fullest extent permitted by law, to indemnify and hold harmless the CLIENT, its officers, directors, shareholders, employees, contractors, subcontractors and consultants against all claims, damages, liabilities, losses or costs, including reasonable attorneys' fees, experts' fees, or other legal costs to the extent caused by S-H's negligent performance of service under this Agreement and that of its officers, directors, shareholders, and employees.

The CLIENT agrees to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees, agents, subconsultants, and affiliated companies against all damages, liabilities, losses, costs, and expenses including, reasonable attorneys' fees, expert's fees, and any other legal costs to the extent caused by the acts or omissions of the CLIENT, its employees, agents, contractors, subcontractors, consultants or anyone for whom the CLIENT is legally liable.

### HAZARDOUS MATERIALS - INDEMNIFICATION

To the fullest extent permitted by law, CLIENT agrees to defend, indemnify, and hold S-H, its officers, directors, shareholders, employees, agents, consultants and affiliated companies, and any of them harmless from and against any and all claims, liabilities, losses, costs, or expenses including reasonable attorney's fees, experts' fees and any other legal costs (including without limitation damages to property, injuries or death to persons, fines, or penalties), arising out of, or resulting from the discharge, escape, release, or saturation of smoke, vapors, soot, fumes, acids, alkalies, toxic chemicals, liquids, gases, polychlorinated biphenyl, petroleum contaminants spores, biological toxins, or any other materials, irritants, contaminants, or pollutants in or into the atmosphere, or on, onto, upon, in, or into the surface or subsurface of soil, water, or watercourses, objects, or any tangible or intangible matter, whether sudden or not.

### STANDARD OF CARE

Services provided by S-H under this Agreement will be performed in a manner consistent with that degree of care and skill ordinarily exercised by members of the same profession currently practicing under similar circumstances on projects of similar size, complexity, and geographic location as that of the Project. Nothing in this Agreement is intended to create, nor shall it be construed to create, a fiduciary duty owed by either party to the other party.

### **BETTERMENT**

The CLIENT recognizes and expects that certain change orders may be required to be issued as the result in whole or part of imprecision, incompleteness, omissions, ambiguities, or inconsistencies in S-H's drawings, specifications, and other design, bidding or construction documentation furnished by S-H or in other professional services performed or furnished by S-H under this Agreement (herein after in this Betterment section referred to as S-H Documentation). If a required item or component of the Project is omitted from S-H's Documentation, the CLIENT is responsible for paying all costs required to add such item or component to the extent that such item or component would have been required and included in the original S-H Documentation. In no event will S-H be responsible for costs or expense that provides betterment or upgrades or enhances the value of the Project.

### **RIGHT OF ENTRY**

The CLIENT shall provide for entry for the employees, agents and subcontractors of S-H and for all necessary equipment. While S-H shall take reasonable precautions to minimize any damage to property, it is understood by the CLIENT that in the normal course of the project some damages may occur, the cost of correction of which is not a part of this Agreement.

### **PAYMENT**

Unless otherwise provided herein, invoices will be prepared in accordance with S-H's standard invoicing practices then in effect and will be submitted to CLIENT each month and at the completion of the work on the project. Invoices are due and payable upon receipt by the CLIENT. If the CLIENT does not make payment within thirty (30) days after the date the invoice was mailed to the CLIENT, then the amount(s) due S-H shall bear interest due from the date of mailing at the lesser interest rate of 1.5% per month compounded or the maximum interest rate allowed by law. In the event that S-H files or takes any action, or incurs any costs, for the collection of amounts due it from the client, S-H shall be entitled to recover its entire cost for attorney fees and other collection expenses related to the collection of amounts due it under this Agreement. Any failure to comply with this term shall be grounds for a default termination.

### **TERMINATION**

Either party may terminate this Agreement for convenience or for default by providing written notice to the other party. If the termination is for default, the non-terminating party may cure the default before the effective date of the termination and the termination for default will not be effective. The termination for convenience and for default, if the default is not cured, shall be effective seven (7) days after receipt of written notice by the non-terminating party. In the event that this Agreement is terminated for the convenience of either party or terminated by S-H for the default of the CLIENT, then S-H shall be paid for services performed to the termination effective date, including reimbursable expenses due, and termination expenses attributable to the termination. In the event the CLIENT terminates the Agreement for the default of S-H and S-H does not cure the default, then S-H shall be paid for services performed to the termination notice date, including reimbursable expenses due, but shall not be paid for services performed after the termination notice date and shall not be paid termination expenses. Termination expenses shall include expenses reasonably incurred by S-H in connection with the termination of the Agreement or services, including, but not limited to, closing out Project records, termination of subconsultants and other persons or entities whose services were retained for the Project, and all other expenses directly resulting from the termination.

### **INFORMATION PROVIDED BY OTHERS**

S-H shall indicate to the CLIENT the information needed for rendering of services hereunder. The CLIENT shall provide to S-H such information, including electronic media, as is available to the CLIENT and the CLIENT's consultants and contractors, and S-H shall be entitled to rely upon the accuracy and completeness thereof. The CLIENT recognizes that it is difficult for S-H to assure the accuracy, completeness and sufficiency of such client-furnished information, either because it is provided by others or because of errors or omissions which may have occurred in assembling the information the CLIENT is providing. Accordingly, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees, agents, subconsultants and affiliated companies, and any of them, from and against any and all claims, liabilities, losses, costs, expenses (including reasonable attorneys' fees, experts' fees, and any other legal costs) for injury or loss arising or allegedly arising from errors, omissions or inaccuracies in documents or other information provided by the CLIENT.

### **UNDERGROUND UTILITIES**

Information for location of underground utilities may come from the CLIENT, third parties, and/or research performed by S-H or its subcontractors. S-H will use the standard of care defined in this Agreement in providing this service. The information that S-H must rely on from various utilities and other records may be inaccurate or incomplete. Therefore, the CLIENT agrees, to the fullest extent permitted by law, to indemnify and hold harmless S-H, its officers, directors, shareholders, employees agents, subconsultants, affiliated companies, and any of them for all claims, losses, costs and damages arising out of the location of underground utilities provided or any information related to underground utilities by S-H under this Agreement.

### **CONTRACTOR MATTERS**

CLIENT agrees that S-H shall not be responsible for the acts or omissions of the CLIENT's contractor, or subcontractors, their employees, agents, consultants, suppliers or arising from contractor's or subcontractors' work, their employees, agents, consultants, suppliers or other entities that are responsible for performing work that is not in conformance with the construction Contract Documents, if any, prepared by S-H under this Agreement. S-H shall not have responsibility for means, methods, techniques, sequences, and progress of construction of the contractor, subcontractors, agents, employees, agents, consultants, or others entities. In addition, CLIENT agrees that S-H is not responsible for safety at the project site and that safety during construction is for the CLIENT to address in the contract between the CLIENT and contractor.

### **SHOP DRAWING REVIEW**

If, as part of this Agreement S-H reviews and approves Contractor submittals, such as shop drawings, product data, samples and other data, as required by S-H, these reviews and approvals shall be only for the limited purpose of checking for conformance with the design concept and the information expressed in the contract documents. This review shall not include review of the accuracy or completeness of details, such as quantities, dimensions, weights or gauges, fabrication processes, construction means or methods, coordination of the work with other trades or construction safety precautions, all of which are the sole responsibility of the Contractor. S-H's review shall be conducted with reasonable promptness while allowing sufficient time in S-H's judgment to permit adequate review. Review of a specific item shall not indicate that S-H has reviewed the entire assembly of which the item is a component. S-H shall not be responsible for any deviations from the contract documents not brought to the attention of S-H in writing by the Contractor. S-H shall not be required to review partial submissions or those for which submissions of correlated items have not been received.

### **OPINIONS OF PROBABLE COST**

If, as part of this Agreement S-H is providing opinions of probable construction cost, the CLIENT understands that S-H has no control over costs or the price of labor, equipment or materials, or over the Contractor's method of pricing, and that S-H's opinions of probable construction costs are to be made on the basis of S-H's qualifications and experience. S-H makes no warranty, expressed or implied, as to the accuracy of such opinions as compared to bid or actual costs.

### **CONSTRUCTION OBSERVATION**

If, as part of this Agreement S-H is providing construction observation services, S-H shall visit the project at appropriate intervals during construction to become generally familiar with the progress and quality of the contractors' work and to determine if the work is proceeding in general accordance with the Contract Documents. Unless otherwise specified in the Agreement, the CLIENT has not retained S-H to make detailed inspections or to provide exhaustive or continuous project review and observation services. S-H does not guarantee the performance of, and shall have no responsibility for, the acts or omissions of any contractor, its subcontractors, employees, agents, consultants, suppliers or any other entities furnishing materials or performing any work on the project.

S-H shall advise the CLIENT if S-H observes that the contractor is not performing in general conformance of Contract Documents. CLIENT shall determine if work of contractor should be stopped to resolve any problems.

### **OTHER SERVICES**

The CLIENT may direct S-H to provide other services including, but not limited to, any additional services identified in S-H's proposal. If S-H agrees to provide these services, then the schedule shall be reasonably adjusted to allow S-H to provide these services. Compensation for such services shall be at S-H's Standard Hourly Fee Schedule in effect at the time the work is performed unless there is a written Amendment to Agreement that contains an alternative compensation provision.

### **OWNERSHIP & REUSE OF INSTRUMENTS OF SERVICE**

All reports, plans, specifications, field data and notes and other documents, including all documents on electronic media, prepared by S-H as instruments of service shall remain the property of S-H. The CLIENT shall not reuse or make any modifications to the plans and specifications without the prior written authorization of S-H. The CLIENT agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless S-H its officers, directors, shareholders, employees, agents, subconsultants and affiliated companies, and any of them from any and all claims, losses, costs or damages of any nature whatsoever arising out of, resulting from or in any way related to any unauthorized reuse or modifications of the construction documents by the CLIENT or any person or entity that acquires or obtains the plans and specifications from or through the CLIENT without the written authorization of S-H.

### **DISPUTE RESOLUTION**

If a dispute arises between S-H and CLIENT, the executives of the parties having authority to resolve the dispute shall meet within thirty (30) days of the notification of the dispute to resolve the dispute. If the dispute is not resolved within such thirty (30) day time period, CLIENT and S-H agree to submit to non-binding mediation prior to commencement of any litigation and that non-binding mediation is a precondition to any litigation. Any costs incurred directly for a mediator, shall be shared equally between the parties involved in the mediation.

### **EXCUSABLE EVENTS**

S-H shall not be responsible for any event or circumstance that is beyond the reasonable control of S-H that has a demonstrable and adverse effect on S-H's ability to perform its obligations under this Agreement or S-H's cost and expense of performing its obligations under this Agreement (an "Excusable Event"), including without limitation, a change in law or applicable standards, actions or inactions by a governmental authority, the presence or encounter of hazardous or toxic materials on the Project, war (declared or undeclared) or other armed conflict, terrorism, sabotage, vandalism, riot or other civil disturbance, blockade or embargos, explosion, epidemic, quarantine, strike, lockout, work slowdown or stoppage, accident, act of God, failure of any governmental or other regulatory authority to act in a timely manner, unexcused act or omission by CLIENT or contractors of any level (including, without limitation, failure of the CLIENT to furnish timely information or approve or disapprove of S-H's services or work product promptly, delays in the work caused by CLIENT, CLIENT's suspension, breach or default of this Agreement, or delays caused by faulty performance by the CLIENT or by contractors of any level). When an Excusable Event occurs, the CLIENT agrees S-H is not responsible for damages, nor shall S-H be deemed to be in default of this Agreement, and S-H shall be entitled to a change order to equitably adjust for S-H's increased time and/or cost to perform its services due to the Excusable Event.

### **ASSIGNMENT**

Neither party to this Agreement shall transfer, sublet or assign any rights under or interest in this Agreement (including but not limited to monies that are due or monies that may be due) without the prior written consent of the other party.

### **SEVERABILITY, SURVIVAL AND WAIVER**

Any provision of this Agreement later held to be unenforceable for any reason shall be deemed void, and all remaining provisions shall continue in full force and effect. All obligations arising prior to the termination of this Agreement and all provisions of this Agreement allocating responsibility or liability between the CLIENT and S-H shall survive the completion of the services hereunder and the termination of this Agreement. The failure of a party to insist upon strict compliance of any term hereof shall not constitute a waiver by that party of its rights to insist upon strict compliance at a subsequent date.

### **GOVERNING LAW**

This Agreement shall be governed pursuant to the laws in the state of the locale of the S-H office address written in this Agreement.

### **EQUAL EMPLOYMENT OPPORTUNITY**

It is the policy of S-H to provide equal employment opportunities for all. S-H enforces the following acts and amendments as presented by Federal government or State governments: Title VII of the Civil Rights Act of 1965, Age Discrimination in Employment ACT (ADEA), Americans With Disabilities Act (ADA), Iowa Civil Rights Act of 1965, and Illinois Human Rights Act [ 775ILCS 5]. S-H will not discriminate against any employee or applicant because of race, creed, color, religion, sex, national origin, gender identity, sexual orientation, marital status, ancestry, veteran status, or physical or mental handicap, unless related to performance of the job with or without accommodation.

### **COMPLETE AGREEMENT**

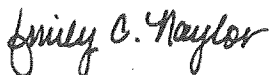
This Agreement constitutes the entire and integrated agreement between the CLIENT and S-H and supersedes all prior negotiations, representations and agreements, whether oral or written. If the CLIENT issues a Purchase Order of which this Agreement becomes a part, the terms of this Agreement shall take precedence in the event of a conflict of terms.

**AGREEMENT**

This proposal shall become the Agreement for Services when accepted by both parties. Original, facsimile, electronic signatures or other electronic acceptance by the parties (and returned to Shive-Hattery) are deemed acceptable for binding the parties to the Agreement. The Client representative signing this Agreement warrants that he or she is authorized to enter into this Agreement on behalf of the Client.

Thank you for considering this proposal. We look forward to working with you. If you have any questions concerning this proposal, please contact us.

Sincerely,  
SHIVE-HATTERY, INC.



Emily Naylor, Landscape Architect-Project Manager  
enaylor@shive-hattery.com

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**AGREEMENT ACCEPTED AND SERVICES AUTHORIZED TO PROCEED**

**CLIENT:** City of Carroll, IA

**BY:** \_\_\_\_\_ **TITLE:** \_\_\_\_\_  
(signature)

**PRINTED NAME:** \_\_\_\_\_ **DATE ACCEPTED:** \_\_\_\_\_

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Mike Pogge-Weaver, City Manager *MSPW*  
**FROM:** Jack Wardell, Director of Parks and Recreation *fw*  
**DATE:** January 17, 2018  
**SUBJECT:** Memo to City Council – Public Highway At-Grade Crossing Agreement – Union Pacific Railroad Company

**Funding Source: F.Y. 18 – Local Option Sales Tax (LOST) - \$75,000**

- ❖ Public Highway At-Grade Crossing Agreement
- ❖ Resolution

Attached to this memorandum is an Agreement from the Union Pacific Railroad Company to allow the City of Carroll access to extend the current trail north across the railroad to connect to the trail that is finished to the north of the Union Pacific railroads and ends on the corners of N. Carroll and W. 5th Streets. The administrative costs for the Union Pacific Railroad Company for reviewing our trails plan and coordination of the attached Agreement with the City of Carroll to allow access to the area is \$4,200.00.

Once the agreement is granted the City of Carroll staff will extend the trail to the railroad crossings. However the work between the tracks will be performed by the railroad at an estimated cost of \$17,297.00 plus any cost flagging by the Union Pacific Railroad personnel. These estimates are good until March 19, 2018.

This agreement has been reviewed by David Bruner, City Attorney.

**RECOMMENDATION:** For the Mayor and City Council consideration and approval of the Public Highway At - Grade Crossing Agreement with Union Pacific Railroad Company for the connection of the existing trail.



**RESOLUTION \_\_\_\_\_**

**RESOLUTION ACCEPTING AND APPROVING PUBLIC HIGHWAY AT-GRADE  
CROSSING AGREEMENT – 2018**

WHEREAS, the Public Highway At-Grade Crossing Agreement has been prepared by the Union Pacific Railroad Company, and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that the Public Highway At-Grade Crossing Agreement – 2018 is accepted.

BE IT RESOLVED that the Public Highway At-Grade Crossing Agreement – 2018 is approved upon review and acceptance by the City Attorney.

Passed and approved by the Carroll City Council this 22<sup>nd</sup> day of January, 2018.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Eric P. Jensen, Mayor

ATTEST:

By: \_\_\_\_\_  
Laura A. Schaefer, City Clerk

UP Real Estate Folder No.: 3038-46  
Audit Number \_\_\_\_\_

**PUBLIC HIGHWAY AT-GRADE CROSSING AGREEMENT**

CARROLL STREET  
DOT NUMBER 190775C  
MILE POST 258.30 BOONE SUB  
CARROLL, CARROLL COUNTY, IOWA

THIS AGREEMENT ("Agreement") is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_ ("Effective Date"), by and between **UNION PACIFIC RAILROAD COMPANY**, a Delaware corporation, to be addressed at Real Estate Department, 1400 Douglas Street, Mail Stop 1690, Omaha, Nebraska 68179 ("Railroad") and the **CITY OF CARROLL**, a municipal corporation or political subdivision of the State of Iowa to be addressed at 112 E 5<sup>th</sup> Street, Carroll, IA 51404 ("Political Body").

**RECITALS:**

The Political Body desires to undertake as its project (the "Project") the installation of a ten (10) foot sidewalk crossing over the Carroll Street at-grade public crossing, DOT Number 190775C at Railroad's Mile Post 258.30 on Railroad's Boone Sub at or near Carroll, Carroll County, Iowa (the "Crossing Area"). The area currently used by the Political Body is depicted on **Exhibit A** as the "Existing Crossing Area" and the new area which the Political Body needs in order to construct the Project is the "New Crossing Area". The Existing Crossing Area and New Crossing Area are collectively referred to as the Crossing Area. The New Crossing Area is described in the plans marked **Exhibit A-1**. The portion of the roadway located within the Crossing Area is the "Roadway".

The Railroad and the Political Body are entering into this Agreement to cover the above.

**AGREEMENT:**

NOW, THEREFORE, it is mutually agreed by and between the parties hereto as follows:

## **Section 1. EXHIBIT B**

The general terms and conditions marked **Exhibit B**, are attached hereto and hereby made a part hereof.

## **Section 2. RAILROAD GRANTS RIGHT**

For and in consideration **FOUR THOUSAND TWO HUNDRED DOLLARS (\$4,200.00)** to be paid by the Political Body to the Railroad upon the execution and delivery of this Agreement and in further consideration of the Political Body's agreement to perform and comply with the terms of this Agreement, the Railroad hereby grants to the Political Body the right to construct, maintain and repair the Roadway over and across the Crossing Area.

## **Section 3. DEFINITION OF CONTRACTOR**

For purposes of this Agreement the term "Contractor" shall mean the contractor or contractors hired by the Political Body to perform any Project work on any portion of the Railroad's property and shall also include the Contractor's subcontractors and the Contractor's and subcontractor's respective employees, officers and agents, and others acting under its or their authority.

## **Section 4. CONTRACTOR'S RIGHT OF ENTRY AGREEMENT - INSURANCE**

A. Prior to Contractor performing any work within the Crossing Area and any subsequent maintenance and repair work, the Political Body shall require the Contractor to:

- execute the Railroad's then current Contractor's Right of Entry Agreement
- obtain the then current insurance required in the Contractor's Right of Entry Agreement; and
- provide such insurance policies, certificates, binders and/or endorsements to the Railroad.

B. The Railroad's current Contractor's Right of Entry Agreement is marked **Exhibit D**, attached hereto and hereby made a part hereof. The Political Body confirms that it will inform its Contractor that it is required to execute such form of agreement and obtain the required insurance before commencing any work on any Railroad property. Under no circumstances will the Contractor be allowed on the Railroad's property without first executing the Railroad's Contractor's Right of Entry Agreement and obtaining the insurance set forth therein and also providing to the Railroad the insurance policies, binders, certificates and/or endorsements described therein.

C. All insurance correspondence, binders, policies, certificates and/or endorsements shall be sent to:

Senior Manager - Contracts  
Union Pacific Railroad Company  
Real Estate Department  
1400 Douglas Street, Mail Stop 1690  
Omaha, NE 68179-1690  
UP File Folder No. 3038-46

D. If the Political Body's own employees will be performing any of the Project work, the Political Body may self-insure all or a portion of the insurance coverage subject to the Railroad's prior review and approval.

**Section 5. FEDERAL AID POLICY GUIDE**

If the Political Body will be receiving any federal funding for the Project, the current rules, regulations and provisions of the Federal Aid Policy Guide as contained in 23 CFR 140, Subpart I and 23 CFR 646, Subparts A and B are incorporated into this Agreement by reference.

**Section 6. NO PROJECT EXPENSES TO BE BORNE BY RAILROAD**

The Political Body agrees that no Project costs and expenses are to be borne by the Railroad. In addition, the Railroad is not required to contribute any funding for the Project.

**Section 7. WORK TO BE PERFORMED BY RAILROAD; BILLING SENT TO POLITICAL BODY; POLITICAL BODY'S PAYMENT OF BILLS**

A. The work to be performed by the Railroad, at the Political Body's sole cost and expense, is described in the Railroad's Summary of Material and Force Account Work dated September 18, 2017, marked **Exhibit C**, attached hereto and hereby made a part hereof (the "Estimate"). As set forth in the Estimate, the Railroad's estimated cost for the Railroad's work associated with the Project is Seventeen Thousand Two Hundred Ninety Seven Dollars (\$17,297.00).

B. The Railroad, if it so elects, may recalculate and update the Estimate submitted to the Political Body in the event the Political Body does not commence construction on the portion of the Project located on the Railroad's property within six (6) months from the date of the Estimate.

C. The Political Body acknowledges that the Estimate does not include an estimate of flagging or other protective service costs that are to be paid by the Political Body or the Contractor in connection with flagging or other protective services provided by the Railroad in connection with the Project. All of such costs incurred by the Railroad are to be paid by the Political Body or the Contractor as determined by the Railroad and the Political Body. If it is determined that the Railroad will be billing the Contractor directly for such costs, the Political Body agrees that it will pay the Railroad for any flagging

costs that have not been paid by any Contractor within thirty (30) days of the Contractor's receipt of billing.

D. The Railroad shall send progressive billing to the Political Body during the Project and final billing to the Political Body within one hundred eighty (180) days after receiving written notice from the Political Body that all Project work affecting the Railroad's property has been completed.

E. The Political Body agrees to reimburse the Railroad within thirty (30) days of its receipt of billing from the Railroad for one hundred percent (100%) of all actual costs incurred by the Railroad in connection with the Project including, but not limited to, all actual costs of engineering review (including preliminary engineering review costs incurred by Railroad prior to the Effective Date of this Agreement), construction, inspection, flagging (unless flagging costs are to be billed directly to the Contractor), procurement of materials, equipment rental, manpower and deliveries to the job site and all direct and indirect overhead labor/construction costs including Railroad's standard additive rates.

## **Section 8. PLANS**

A. The Political Body, at its expense, shall prepare, or cause to be prepared by others, the detailed plans and specifications for the Project and the Structure and submit such plans and specifications to the Railroad's Assistant Vice President Engineering-Design, or his authorized representative, for prior review and approval. The plans and specifications shall include all Roadway layout specifications, cross sections and elevations, associated drainage, and other appurtenances.

B. The final one hundred percent (100%) completed plans that are approved in writing by the Railroad's Assistant Vice President Engineering-Design, or his authorized representative, are hereinafter referred to as the "Plans". The Plans are hereby made a part of this Agreement by reference.

C. No changes in the Plans shall be made unless the Railroad has consented to such changes in writing.

D. The Railroad's review and approval of the Plans will in no way relieve the Political Body or the Contractor from their responsibilities, obligations and/or liabilities under this Agreement, and will be given with the understanding that the Railroad makes no representations or warranty as to the validity, accuracy, legal compliance or completeness of the Plans and that any reliance by the Political Body or Contractor on the Plans is at the risk of the Political Body and Contractor.

## **Section 9. NON-RAILROAD IMPROVEMENTS**

A. Submittal of plans and specifications for protecting, encasing, reinforcing, relocation, replacing, removing and abandoning in place all non-railroad owned facilities

(the "Non Railroad Facilities") affected by the Project including, without limitation, utilities, fiber optics, pipelines, wirelines, communication lines and fences is required under Section 8. The Non Railroad Facilities plans and specifications shall comply with Railroad's standard specifications and requirements, including, without limitation, American Railway Engineering and Maintenance-of-Way Association ("AREMA") standards and guidelines. Railroad has no obligation to supply additional land for any Non Railroad Facilities and does not waive its right to assert preemption defenses, challenge the right-to-take, or pursue compensation in any condemnation action, regardless if the submitted Non Railroad Facilities plans and specifications comply with Railroad's standard specifications and requirements. Railroad has no obligation to permit any Non Railroad Facilities to be abandoned in place or relocated on Railroad's property.

B. Upon Railroad's approval of submitted Non Railroad Facilities plans and specifications, Railroad will attempt to incorporate them into new agreements or supplements of existing agreements with Non Railroad Facilities owners or operators. Railroad may use its standard terms and conditions, including, without limitation, its standard license fee and administrative charges when requiring supplements or new agreements for Non Railroad Facilities. Non Railroad Facilities work shall not commence before a supplement or new agreement has been fully executed by Railroad and the Non Railroad Facilities owner or operator, or before Railroad and Political Body mutually agree in writing to (i) deem the approved Non Railroad Facilities plans and specifications to be Plans pursuant to Section 8B, (ii) deem the Non Railroad Facilities part of the Structure, and (iii) supplement this Agreement with terms and conditions covering the Non Railroad Facilities.

#### **Section 10. EFFECTIVE DATE; TERM; TERMINATION**

A. This Agreement is effective as of the Effective Date first herein written and shall continue in full force and effect for as long as the Roadway remains on the Railroad's property.

B. The Railroad, if it so elects, may terminate this Agreement effective upon delivery of written notice to the Political Body in the event the Political Body does not commence construction on the portion of the Project located on the Railroad's property within twelve (12) months from the Effective Date.

C. If the Agreement is terminated as provided above, or for any other reason, the Political Body shall pay to the Railroad all actual costs incurred by the Railroad in connection with the Project up to the date of termination, including, without limitation, all actual costs incurred by the Railroad in connection with reviewing any preliminary or final Project Plans.

#### **Section 11. CONDITIONS TO BE MET BEFORE POLITICAL BODY CAN COMMENCE WORK**

Neither the Political Body nor the Contractor may commence any work within the Crossing Area or on any other Railroad property until:

- (i) The Railroad and Political Body have executed this Agreement.
- (ii) The Railroad has provided to the Political Body the Railroad's written approval of the Plans.
- (iii) Each Contractor has executed Railroad's Contractor's Right of Entry Agreement and has obtained and/or provided to the Railroad the insurance policies, certificates, binders, and/or endorsements required under the Contractor's Right of Entry Agreement.
- (iv) Each Contractor has given the advance notice(s) required under the Contractor's Right of Entry Agreement to the Railroad Representative named in the Contactor's Right of Entry Agreement.

## **Section 12. FUTURE PROJECTS**

Future projects involving substantial maintenance, repair, reconstruction, renewal and/or demolition of the Roadway shall not commence until Railroad and Political Body agree on the plans for such future projects, cost allocations, right of entry terms and conditions and temporary construction rights, terms and conditions.

## **Section 13. ASSIGNMENT; SUCCESSORS AND ASSIGNS**

A. Political Body shall not assign this Agreement without the prior written consent of Railroad.

B. Subject to the provisions of Paragraph A above, this Agreement shall inure to the benefit of and be binding upon the successors and assigns of Railroad and Political Body.

## **Section 14. SPECIAL PROVISIONS PERTAINING TO AMERICAN RECOVERY AND REINVESTMENT ACT OF 2009**

If the Political Body will be receiving American Recovery and Reinvestment Act ("ARRA") funding for the Project, the Political Body agrees that it is responsible in performing and completing all ARRA reporting documents for the Project. The Political Body confirms and acknowledges that Section 1512 of the ARRA provisions applies only to a "recipient" receiving ARRA funding directing from the federal government and, therefore, (i) the ARRA reporting requirements are the responsibility of the Political Body and not of the Railroad, and (ii) the Political Body shall not delegate any ARRA reporting responsibilities to the Railroad. The Political Body also confirms and acknowledges that (i) the Railroad shall provide to the Political Body the Railroad's standard and customary billing for expenses incurred by the Railroad for the Project

including the Railroad's standard and customary documentation to support such billing, and (ii) such standard and customary billing and documentation from the Railroad provides the information needed by the Political Body to perform and complete the ARRA reporting documents. The Railroad confirms that the Political Body and the Federal Highway Administration shall have the right to audit the Railroad's billing and documentation for the Project as provided in Section 11 of **Exhibit B** of this Agreement.

IN WITNESS WHEREOF, the parties have caused this Agreement to be duly executed as of the Effective Date first herein written.

**UNION PACIFIC RAILROAD COMPANY**

*(Federal Tax ID #94-6001323)*

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

**CITY OF CARROLL**

By: \_\_\_\_\_  
Printed Name: \_\_\_\_\_  
Title: \_\_\_\_\_

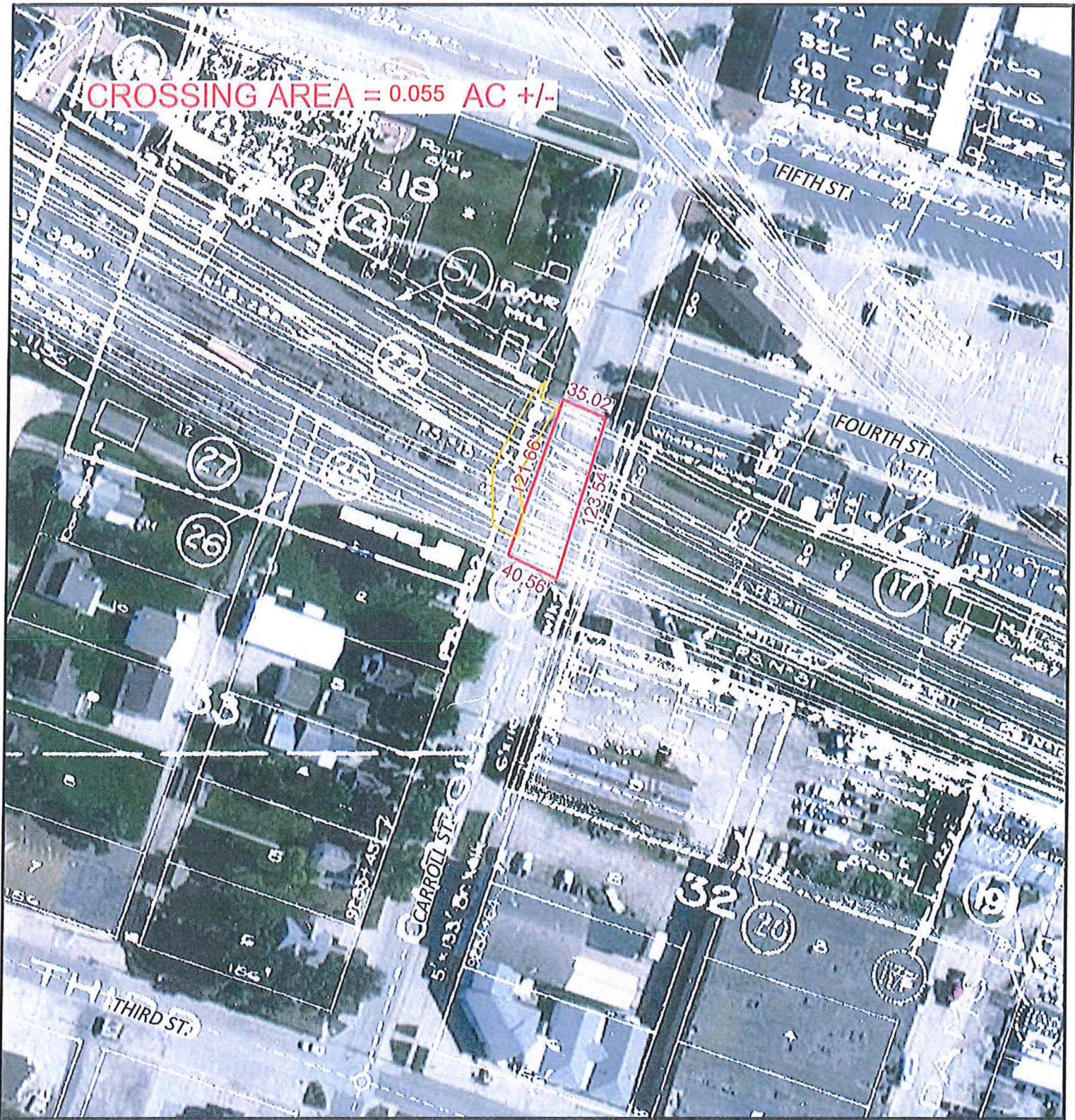


**EXHIBIT A  
TO  
PUBLIC HIGHWAY AT GRADE CROSSING AGREEMENT**




**Exhibit A** will be a print showing the Crossing Area (see Recitals)



CROSSING AREA = 0.055 AC +/-



**LEGEND:**

- CROSSING AREA..... 
- UPRRCO, R/W OUTLINED..... 
- NEW CROSSING AREA..... 

NOTE: BEFORE YOU BEGIN ANY WORK, SEE AGREEMENT FOR FIBER OPTIC PROVISIONS.

EXHIBIT "A"

**UNION PACIFIC RAILROAD COMPANY**

CARROLL, CARROLL COUNTY, IA

M.P. 258.3 - BOONE SUB.

TO ACCOMPANY AGREEMENT WITH CITY OF CARROLL

CNW IA V-5D / S-12A

SCALE: 1" = 100'

OFFICE OF REAL ESTATE  
OMAHA, NEBRASKA DATE: 3/6/2017

RRM FILE: 03038-46

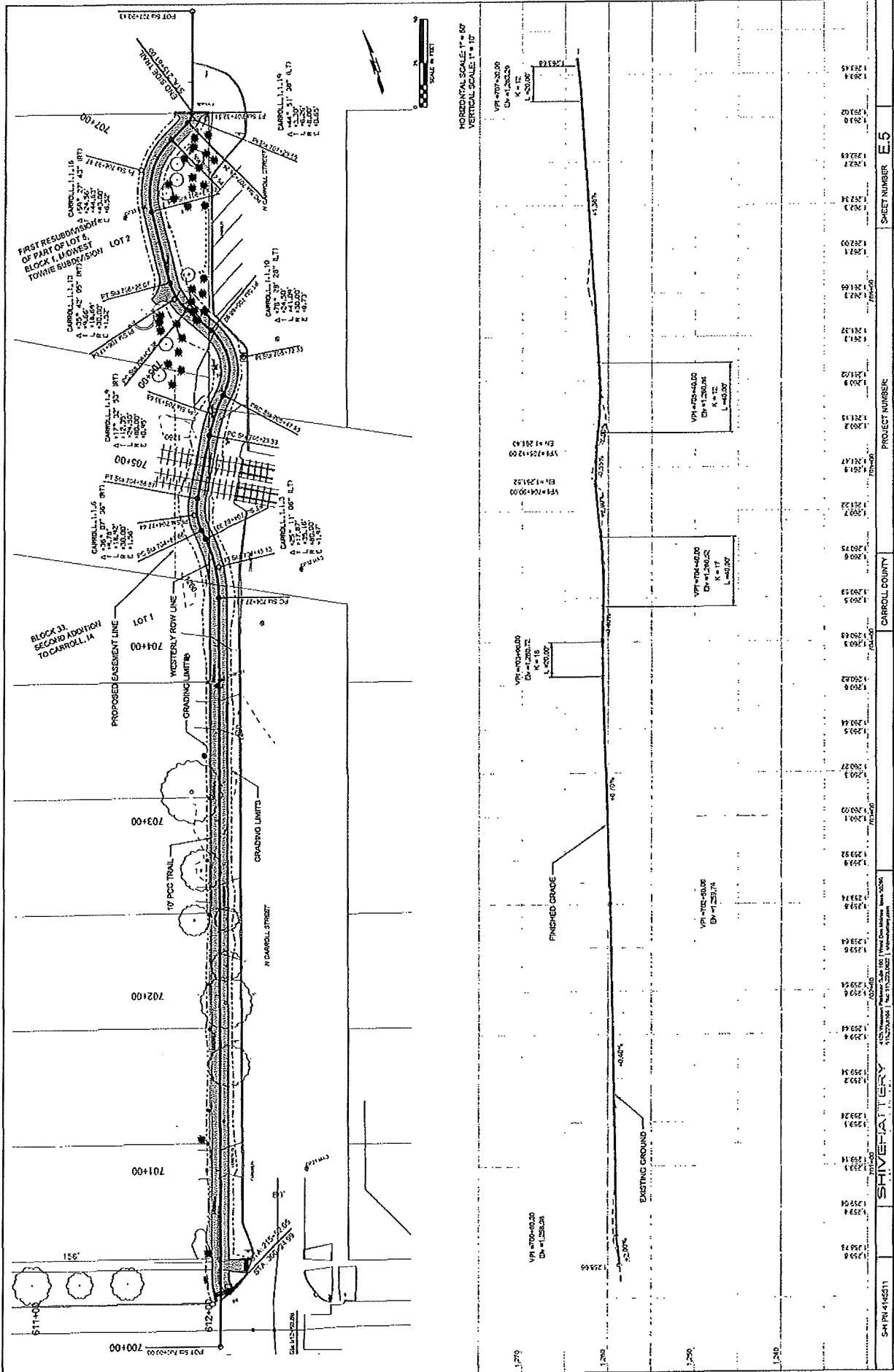
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SCAN FILENAME 0303846\_IA5DS12A.TIF



**EXHIBIT A-1  
TO  
PUBLIC HIGHWAY AT GRADE CROSSING AGREEMENT**

**Exhibit A-1** will be the plans for the New Crossing Area(see Recitals)



SHEET NUMBER: E5

PROJECT NUMBER:

CARROLL COUNTY

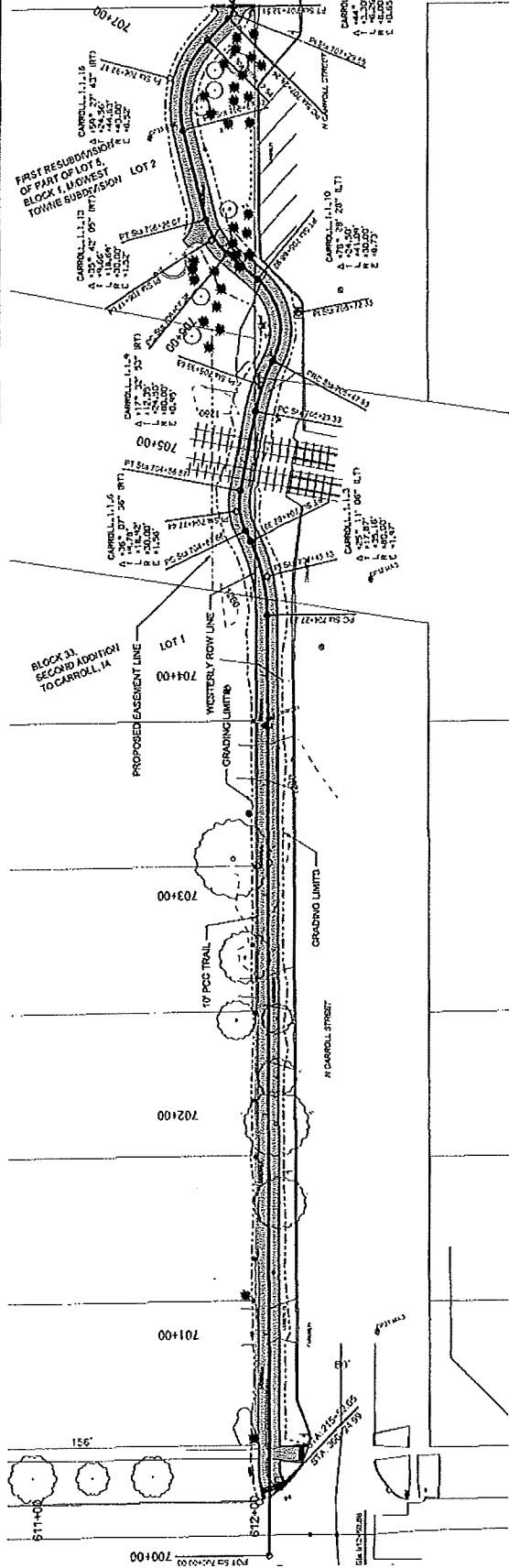
SHIVEPATTY

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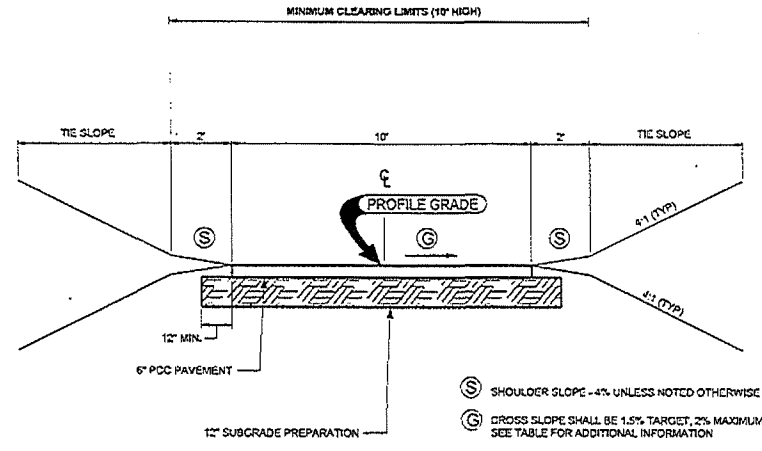
11/15/2018 9:12:02 AM

Station	Elevation	Station	Elevation
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700+10	1259.9	705+10	1261.9
700+20	1259.9	705+20	1261.9
700+30	1259.9	705+30	1261.9
700+40	1259.9	705+40	1261.9
700+50	1259.9	705+50	1261.9
700+60	1259.9	705+60	1261.9
700+70	1259.9	705+70	1261.9
700+80	1259.9	705+80	1261.9
700+90	1259.9	705+90	1261.9
701+00	1259.9	706+00	1261.9
701+10	1259.9	706+10	1261.9
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701+40	1259.9	706+40	1261.9
701+50	1259.9	706+50	1261.9
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704+80	1259.9	709+80	1261.9
704+90	1259.9	709+90	1261.9
705+00	1259.9	710+00	1261.9

HORIZONTAL SCALE: 1" = 50'  
VERTICAL SCALE: 1" = 10'



P:\Projects\11162318\Drawings\Drawings\Drawings\B\Sheet B.1.dwg 11/16/2018 5:11:53 AM



### TYPICAL TRAIL CROSS SECTION

MAINLINE TRAIL STATION:	100+25.58 - 125+10.75
E 16TH ST STATION:	200+02.37 - 215+02.85
EDGEWOOD DR STATION:	300+20.00 - 303+02.85
S WHITNEY ST STATION:	500+04.42 - 500+02.42
W 3RD ST STATION:	000+05.80 - 013+20.51
N CARROLL ST STATION:	700+57.29 - 707+03.18

**EXHIBIT B  
TO  
PUBLIC HIGHWAY AT GRADE CROSSING AGREEMENT**

**SECTION 1. CONDITIONS AND COVENANTS**

A. The Railroad makes no covenant or warranty of title for quiet possession or against encumbrances. The Political Body shall not use or permit use of the Crossing Area for any purposes other than those described in this Agreement. Without limiting the foregoing, the Political Body shall not use or permit use of the Crossing Area for railroad purposes, or for gas, oil or gasoline pipe lines. Any lines constructed on the Railroad's property by or under authority of the Political Body for the purpose of conveying electric power or communications incidental to the Political Body's use of the property for highway purposes shall be constructed in accordance with specifications and requirements of the Railroad, and in such manner as not adversely to affect communication or signal lines of the Railroad or its licensees now or hereafter located upon said property. No nonparty shall be admitted by the Political Body to use or occupy any part of the Railroad's property without the Railroad's written consent. Nothing herein shall obligate the Railroad to give such consent.

B. The Railroad reserves the right to cross the Crossing Area with such railroad tracks as may be required for its convenience or purposes. In the event the Railroad shall place additional tracks upon the Crossing Area, the Political Body shall, at its sole cost and expense, modify the Roadway to conform with all tracks within the Crossing Area.

C. The right hereby granted is subject to any existing encumbrances and rights (whether public or private), recorded or unrecorded, and also to any renewals thereof. The Political Body shall not damage, destroy or interfere with the property or rights of nonparties in, upon or relating to the Railroad's property, unless the Political Body at its own expense settles with and obtains releases from such nonparties.

D. The Railroad reserves the right to use and to grant to others the right to use the Crossing Area for any purpose not inconsistent with the right hereby granted, including, but not by way of limitation, the right to construct, reconstruct, maintain, operate, repair, alter, renew and replace tracks, facilities and appurtenances on the property; and the right to cross the Crossing Area with all kinds of equipment.

E. So far as it lawfully may do so, the Political Body will assume, bear and pay all taxes and assessments of whatsoever nature or kind (whether general, local or special) levied or assessed upon or against the Crossing Area, excepting taxes levied upon and against the property as a component part of the Railroad's operating property.

F. If any property or rights other than the right hereby granted are necessary for the construction, maintenance and use of the Roadway and its appurtenances, or for the performance of any work in connection with the Project, the Political Body will acquire all such other property and rights at its own expense and without expense to the Railroad.

## **SECTION 2. CONSTRUCTION OF ROADWAY**

A. The Political Body, at its expense, will apply for and obtain all public authority required by law, ordinance, rule or regulation for the Project, and will furnish the Railroad upon request with satisfactory evidence that such authority has been obtained.

B. Except as may be otherwise specifically provided herein, the Political Body, at its expense, will furnish all necessary labor, material and equipment, and shall construct and complete the Roadway and all appurtenances thereof. The appurtenances shall include, without limitation, all necessary and proper highway warning devices (except those installed by the Railroad within its right of way) and all necessary drainage facilities, guard rails or barriers, and right of way fences between the Roadway and the railroad tracks. Upon completion of the Project, the Political Body shall remove from the Railroad's property all temporary structures and false work, and will leave the Crossing Area in a condition satisfactory to the Railroad.

C. All construction work of the Political Body upon the Railroad's property (including, but not limited to, construction of the Roadway and all appurtenances and all related and incidental work) shall be performed and completed in a manner satisfactory to the Assistant Vice President Engineering-Design of the Railroad or his authorized representative and in compliance with the Plans, and other guidelines furnished by the Railroad.

D. All construction work of the Political Body shall be performed diligently and completed within a reasonable time. No part of the Project shall be suspended, discontinued or unduly delayed without the Railroad's written consent, and subject to such reasonable conditions as the Railroad may specify. It is understood that the Railroad's tracks at and in the vicinity of the work will be in constant or frequent use during progress of the work and that movement or stoppage of trains, engines or cars may cause delays in the work of the Political Body. The Political Body hereby assumes the risk of any such delays and agrees that no claims for damages on account of any delay shall be made against the Railroad by the State and/or the Contractor.

## **SECTION 3. INJURY AND DAMAGE TO PROPERTY**

If the Political Body, in the performance of any work contemplated by this Agreement or by the failure to do or perform anything for which the Political Body is responsible under the provisions of this Agreement, shall injure, damage or destroy

any property of the Railroad or of any other person lawfully occupying or using the property of the Railroad, such property shall be replaced or repaired by the Political Body at the Political Body's own expense, or by the Railroad at the expense of the Political Body, and to the satisfaction of the Railroad's Assistant Vice President Engineering-Design.

#### **SECTION 4. RAILROAD MAY USE CONTRACTORS TO PERFORM WORK**

The Railroad may contract for the performance of any of its work by other than the Railroad forces. The Railroad shall notify the Political Body of the contract price within ninety (90) days after it is awarded. Unless the Railroad's work is to be performed on a fixed price basis, the Political Body shall reimburse the Railroad for the amount of the contract.

#### **SECTION 5. MAINTENANCE AND REPAIRS**

A. The Political Body shall, at its own sole expense, maintain, repair, and renew, or cause to be maintained, repaired and renewed, the entire Crossing Area and Roadway, except the portions between the track tie ends, which shall be maintained by and at the expense of the Railroad.

B. If, in the future, the Political Body elects to have the surfacing material between the track tie ends, or between tracks if there is more than one railroad track across the Crossing Area, replaced with paving or some surfacing material other than timber planking, the Railroad, at the Political Body's expense, shall install such replacement surfacing, and in the future, to the extent repair or replacement of the surfacing is necessitated by repair or rehabilitation of the Railroad's tracks through the Crossing Area, the Political Body shall bear the expense of such repairs or replacement.

#### **SECTION 6. CHANGES IN GRADE**

If at any time the Railroad shall elect, or be required by competent authority to, raise or lower the grade of all or any portion of the track(s) located within the Crossing Area, the Political Body shall, at its own expense, conform the Roadway to conform with the change of grade of the trackage.

#### **SECTION 7. REARRANGEMENT OF WARNING DEVICES**

If the change or rearrangement of any warning device installed hereunder is necessitated for public or Railroad convenience or on account of improvements for either the Railroad, highway or both, the parties will apportion the expense incidental thereto between themselves by negotiation, agreement or by the order of a competent authority before the change or rearrangement is undertaken.



## **SECTION 8. SAFETY MEASURES; PROTECTION OF RAILROAD COMPANY OPERATIONS**

It is understood and recognized that safety and continuity of the Railroad's operations and communications are of the utmost importance; and in order that the same may be adequately safeguarded, protected and assured, and in order that accidents may be prevented and avoided, it is agreed with respect to all of said work of the Political Body that the work will be performed in a safe manner and in conformity with the following standards:

A. **Definitions.** All references in this Agreement to the Political Body shall also include the Contractor and their respective officers, agents and employees, and others acting under its or their authority; and all references in this Agreement to work of the Political Body shall include work both within and outside of the Railroad's property.

B. **Entry on to Railroad's Property by Political Body.** If the Political Body's employees need to enter Railroad's property in order to perform an inspection of the Roadway, minor maintenance or other activities, the Political Body shall first provide at least ten (10) working days advance notice to the Railroad Representative. With respect to such entry on to Railroad's property, the Political Body, to the extent permitted by law, agrees to release, defend and indemnify the Railroad from and against any loss, damage, injury, liability, claim, cost or expense incurred by any person including, without limitation, the Political Body's employees, or damage to any property or equipment (collectively the "Loss") that arises from the presence or activities of Political Body's employees on Railroad's property, except to the extent that any Loss is caused by the sole direct negligence of Railroad.

C. **Flagging.**

(i) If the Political Body's employees need to enter Railroad's property as provided in Paragraph B above, the Political Body agrees to notify the Railroad Representative at least thirty (30) working days in advance of proposed performance of any work by Political Body in which any person or equipment will be within twenty-five (25) feet of any track, or will be near enough to any track that any equipment extension (such as, but not limited to, a crane boom) will reach to within twenty-five (25) feet of any track. No work of any kind shall be performed, and no person, equipment, machinery, tool(s), material(s), vehicle(s), or thing(s) shall be located, operated, placed, or stored within twenty-five (25) feet of any of Railroad's track(s) at any time, for any reason, unless and until a Railroad flagman is provided to watch for trains. Upon receipt of such thirty (30) day notice, the Railroad Representative will determine and inform Political Body whether a flagman need be present and whether Political Body needs to implement any special protective or safety measures. If flagging or other special protective or safety measures are performed by Railroad, Railroad will bill Political Body for such expenses incurred by Railroad. If Railroad performs any flagging, or other special protective or safety measures are performed by Railroad,

Political Body agrees that Political Body is not relieved of any of its responsibilities or liabilities set forth in this Agreement.

(ii) The rate of pay per hour for each flagman will be the prevailing hourly rate in effect for an eight-hour day for the class of flagmen used during regularly assigned hours and overtime in accordance with Labor Agreements and Schedules in effect at the time the work is performed. In addition to the cost of such labor, a composite charge for vacation, holiday, health and welfare, supplemental sickness, Railroad Retirement and unemployment compensation, supplemental pension, Employees Liability and Property Damage and Administration will be included, computed on actual payroll. The composite charge will be the prevailing composite charge in effect at the time the work is performed. One and one-half times the current hourly rate is paid for overtime, Saturdays and Sundays, and two and one-half times current hourly rate for holidays. Wage rates are subject to change, at any time, by law or by agreement between Railroad and its employees, and may be retroactive as a result of negotiations or a ruling of an authorized governmental agency. Additional charges on labor are also subject to change. If the wage rate or additional charges are changed, Political Body shall pay on the basis of the new rates and charges.

(iii) Reimbursement to Railroad will be required covering the full eight-hour day during which any flagman is furnished, unless the flagman can be assigned to other Railroad work during a portion of such day, in which event reimbursement will not be required for the portion of the day during which the flagman is engaged in other Railroad work. Reimbursement will also be required for any day not actually worked by the flagman following the flagman's assignment to work on the project for which Railroad is required to pay the flagman and which could not reasonably be avoided by Railroad by assignment of such flagman to other work, even though Political Body may not be working during such time. When it becomes necessary for Railroad to bulletin and assign an employee to a flagging position in compliance with union collective bargaining agreements, Political Body must provide Railroad a minimum of five (5) days notice prior to the cessation of the need for a flagman. If five (5) days notice of cessation is not given, Political Body will still be required to pay flagging charges for the five (5) day notice period required by union agreement to be given to the employee, even though flagging is not required for that period. An additional thirty (30) days notice must then be given to Railroad if flagging services are needed again after such five day cessation notice has been given to Railroad.

D. **Compliance With Laws.** The Political Body shall comply with all applicable federal, state and local laws, regulations and enactments affecting the work. The Political Body shall use only such methods as are consistent with safety, both as concerns the Political Body, the Political Body's agents and employees, the officers, agents, employees and property of the Railroad and the public in general. The Political Body (without limiting the generality of the foregoing) shall comply with all applicable state and federal occupational safety and health acts and regulations. All Federal Railroad Administration regulations shall be followed when work is performed on the Railroad's premises. If any failure by the Political Body to comply with any such laws,

regulations, and enactments, shall result in any fine, penalty, cost or charge being assessed, imposed or charged against the Railroad, the Political Body shall reimburse, and to the extent it may lawfully do so, indemnify the Railroad for any such fine, penalty, cost, or charge, including without limitation attorney's fees, court costs and expenses. The Political Body further agrees in the event of any such action, upon notice thereof being provided by the Railroad, to defend such action free of cost, charge, or expense to the Railroad.

E. **No Interference or Delays.** The Political Body shall not do, suffer or permit anything which will or may obstruct, endanger, interfere with, hinder or delay maintenance or operation of the Railroad's tracks or facilities, or any communication or signal lines, installations or any appurtenances thereof, or the operations of others lawfully occupying or using the Railroad's property or facilities.

F. **Supervision.** The Political Body, at its own expense, shall adequately police and supervise all work to be performed by the Political Body, and shall not inflict injury to persons or damage to property for the safety of whom or of which the Railroad may be responsible, or to property of the Railroad. The responsibility of the Political Body for safe conduct and adequate policing and supervision of the Project shall not be lessened or otherwise affected by the Railroad's approval of plans and specifications, or by the Railroad's collaboration in performance of any work, or by the presence at the work site of the Railroad's representatives, or by compliance by the Political Body with any requests or recommendations made by such representatives. If a representative of the Railroad is assigned to the Project, the Political Body will give due consideration to suggestions and recommendations made by such representative for the safety and protection of the Railroad's property and operations.

G. **Suspension of Work.** If at any time the Political Body's engineers or the Vice President-Engineering Services of the Railroad or their respective representatives shall be of the opinion that any work of the Political Body is being or is about to be done or prosecuted without due regard and precaution for safety and security, the Political Body shall immediately suspend the work until suitable, adequate and proper protective measures are adopted and provided.

H. **Removal of Debris.** The Political Body shall not cause, suffer or permit material or debris to be deposited or cast upon, or to slide or fall upon any property or facilities of the Railroad; and any such material and debris shall be promptly removed from the Railroad's property by the Political Body at the Political Body's own expense or by the Railroad at the expense of the Political Body. The Political Body shall not cause, suffer or permit any snow to be plowed or cast upon the Railroad's property during snow removal from the Crossing Area.

I. **Explosives.** The Political Body shall not discharge any explosives on or in the vicinity of the Railroad's property without the prior consent of the Railroad's Vice President-Engineering Services, which shall not be given if, in the sole discretion of the Railroad's Vice President-Engineering Services, such discharge would be

dangerous or would interfere with the Railroad's property or facilities. For the purposes hereof, the "vicinity of the Railroad's property" shall be deemed to be any place on the Railroad's property or in such close proximity to the Railroad's property that the discharge of explosives could cause injury to the Railroad's employees or other persons, or cause damage to or interference with the facilities or operations on the Railroad's property. The Railroad reserves the right to impose such conditions, restrictions or limitations on the transportation, handling, storage, security and use of explosives as the Railroad, in the Railroad's sole discretion, may deem to be necessary, desirable or appropriate.

J. **Excavation**. The Political Body shall not excavate from existing slopes nor construct new slopes which are excessive and may create hazards of slides or falling rock, or impair or endanger the clearance between existing or new slopes and the tracks of the Railroad. The Political Body shall not do or cause to be done any work which will or may disturb the stability of any area or adversely affect the Railroad's tracks or facilities. The Political Body, at its own expense, shall install and maintain adequate shoring and cribbing for all excavation and/or trenching performed by the Political Body in connection with construction, maintenance or other work. The shoring and cribbing shall be constructed and maintained with materials and in a manner approved by the Railroad's Assistant Vice President Engineering - Design to withstand all stresses likely to be encountered, including any stresses resulting from vibrations caused by the Railroad's operations in the vicinity.

K. **Drainage**. The Political Body, at the Political Body's own expense, shall provide and maintain suitable facilities for draining the Roadway and its appurtenances, and shall not suffer or permit drainage water therefrom to flow or collect upon property of the Railroad. The Political Body, at the Political Body's own expense, shall provide adequate passageway for the waters of any streams, bodies of water and drainage facilities (either natural or artificial, and including water from the Railroad's culvert and drainage facilities), so that said waters may not, because of any facilities or work of the Political Body, be impeded, obstructed, diverted or caused to back up, overflow or damage the property of the Railroad or any part thereof, or property of others. The Political Body shall not obstruct or interfere with existing ditches or drainage facilities.

L. **Notice**. Before commencing any work, the Political Body shall provide the advance notice to the Railroad that is required under the Contractor's Right of Entry Agreement.

M. **Fiber Optic Cables**. Fiber optic cable systems may be buried on the Railroad's property. Protection of the fiber optic cable systems is of extreme importance since any break could disrupt service to users resulting in business interruption and loss of revenue and profits. Political Body shall telephone the Railroad during normal business hours (7:00 a.m. to 9:00 p.m. Central Time, Monday through Friday, except holidays) at 1-800-336-9193 (also a 24-hour, 7-day number for emergency calls) to determine if fiber optic cable is buried anywhere on the Railroad's premises to be used

by the Political Body. If it is, Political Body will telephone the telecommunications company(ies) involved, arrange for a cable locator, and make arrangements for relocation or other protection of the fiber optic cable prior to beginning any work on the Railroad's premises.

#### **SECTION 9. INTERIM WARNING DEVICES**

If at anytime it is determined by a competent authority, by the Political Body, or by agreement between the parties, that new or improved train activated warning devices should be installed at the Crossing Area, the Political Body shall install adequate temporary warning devices or signs and impose appropriate vehicular control measures to protect the motoring public until the new or improved devices have been installed.

#### **SECTION 10. OTHER RAILROADS**

All protective and indemnifying provisions of this Agreement shall inure to the benefit of the Railroad and any other railroad company lawfully using the Railroad's property or facilities.

#### **SECTION 11. BOOKS AND RECORDS**

The books, papers, records and accounts of Railroad, so far as they relate to the items of expense for the materials to be provided by Railroad under this Project, or are associated with the work to be performed by Railroad under this Project, shall be open to inspection and audit at Railroad's offices in Omaha, Nebraska, during normal business hours by the agents and authorized representatives of Political Body for a period of three (3) years following the date of Railroad's last billing sent to Political Body.

#### **SECTION 12. REMEDIES FOR BREACH OR NONUSE**

A. If the Political Body shall fail, refuse or neglect to perform and abide by the terms of this Agreement, the Railroad, in addition to any other rights and remedies, may perform any work which in the judgment of the Railroad is necessary to place the Roadway and appurtenances in such condition as will not menace, endanger or interfere with the Railroad's facilities or operations or jeopardize the Railroad's employees; and the Political Body will reimburse the Railroad for the expenses thereof.

B. Nonuse by the Political Body of the Crossing Area for public highway purposes continuing at any time for a period of eighteen (18) months shall, at the option of the Railroad, work a termination of this Agreement and of all rights of the Political Body hereunder.

C. The Political Body will surrender peaceable possession of the Crossing Area

and Roadway upon termination of this Agreement. Termination of this Agreement shall not affect any rights, obligations or liabilities of the parties, accrued or otherwise, which may have arisen prior to termination.

**SECTION 13. MODIFICATION - ENTIRE AGREEMENT**

No waiver, modification or amendment of this Agreement shall be of any force or effect unless made in writing, signed by the Political Body and the Railroad and specifying with particularity the nature and extent of such waiver, modification or amendment. Any waiver by the Railroad of any default by the Political Body shall not affect or impair any right arising from any subsequent default. This Agreement and Exhibits attached hereto and made a part hereof constitute the entire understanding between the Political Body and the Railroad and cancel and supersede any prior negotiations, understandings or agreements, whether written or oral, with respect to the work or any part thereof.

**EXHIBIT C**

**TO**

**PUBLIC HIGHWAY AT GRADE CROSSING AGREEMENT**

**Exhibit C** will be Railroad's Material and Force Agreement Estimate (see Recitals)

DATE: 2017-09-18

ESTIMATE OF MATERIAL AND FORCE ACCOUNT WORK  
 BY THE  
 UNION PACIFIC RAILROAD

THIS ESTIMATE GOOD FOR 6 MONTHS EXPIRATION DATE IS :2018-03-19

DESCRIPTION OF WORK:

CARROLL, IA / PED TRAIL / DOT#190775C-2 / BOONE SUB / MP 258.30  
 INSTALL 2 EA 16' CROSSING SURFACES TO FUNCTION AS A PEDESTRIAN TRAIL  
 CROSSING, INCLUDING TIES AND OTM  
 PROJECT WAS BUILT USING FED ADDITIVE W/ OVERHEAD AND INDIRECT 234%  
 UPRR WILL BE REIMBURSED FOR 100% OF COST TO REPLACE THE CROSSING SURFACE

PID: 101286 AWO: MP, SUBDIV: 258.30, BOONE  
 SERVICE UNIT: 01 CITY: CARROLL STATE: IA

DESCRIPTION	QTY	UNIT	LABOR	MATERIAL	RECOLL	UPRR	TOTAL
ENGINEERING WORK							
ENGINEERING			1156		1156		1156
FLAGGING			156		156		156
LABOR ADDITIVE 234%			3441		3441		3441
TRACK			156		156		156
TOTAL ENGINEERING			4909		4909		4909
TRACK & SURFACE WORK							
BILL PREP FEE				900	900		900
CONTIE	11.00	EA		1931	1931		1931
ENVIRONMENTAL PERMITS				10	10		10
FOREIGN LINE FREIGHT				209	209		209
HOMELINE FREIGHT				900	900		900
LABOR ADDITIVE 234%			1023		1023		1023
MATL STORE EXPENSE				1	1		1
OTM			108	245	353		353
RDXING	32.00	TF	316	4982	5298		5298
SALES TAX				294	294		294
XTIE	11.00	EA	249	1220	1469		1469
TOTAL TRACK & SURFACE			1696	10692	12388		12388
LABOR/MATERIAL EXPENSE			6605	10692			
RECOLLECTIBLE/UPRR EXPENSE					17297	0	
ESTIMATED PROJECT COST							17297

THE ABOVE FIGURES ARE ESTIMATES ONLY AND SUBJECT TO FLUCTUATION. IN THE EVENT OF AN INCREASE OR DECREASE IN THE COST OR QUANTITY OF MATERIAL OR LABOR REQUIRED, UPRR WILL BILL FOR ACTUAL CONSTRUCTION COSTS AT THE CURRENT EFFECTIVE RATE.



**EXHIBIT D**

**TO**

**PUBLIC HIGHWAY AT GRADE CROSSING AGREEMENT**

**Exhibit D** will be Contractor's Right of Entry Agreement (see Recitals)



Folder No.:  
UPRR Audit No.:

## CONTRACTOR'S RIGHT OF ENTRY AGREEMENT

**THIS AGREEMENT** is made and entered into as of the \_\_\_\_ day of \_\_\_\_\_, 2017, by and between **UNION PACIFIC RAILROAD COMPANY**, a Delaware corporation ("Railroad"); and

\_\_\_\_\_  
(Name of Contractor)

a \_\_\_\_\_ corporation ("Contractor").

### RECITALS:

Contractor has been hired by \_\_\_\_\_ for \_\_\_\_\_ of the at-grade public road crossing DOT \_\_\_\_\_ at Mile Posts \_\_\_\_\_ on the \_\_\_\_\_ Subdivision in \_\_\_\_\_, \_\_\_\_\_ County, \_\_\_\_\_, in the general location shown on the Railroad Location Print marked **Exhibit A**, attached hereto and hereby made a part hereof, which work is the subject of an Agreement dated \_\_\_\_\_, between the Railroad and the \_\_\_\_\_.

The Railroad is willing to permit the Contractor to perform the work described above at the location described above subject to the terms and conditions contained in this Agreement

### AGREEMENT:

**NOW, THEREFORE**, it is mutually agreed by and between Railroad and Contractor, as follows:

#### **ARTICLE 1 - DEFINITION OF CONTRACTOR.**

For purposes of this Agreement, all references in this agreement to Contractor shall include Contractor's contractors, subcontractors, officers, agents and employees, and others acting under its or their authority.

#### **ARTICLE 2 - RIGHT GRANTED; PURPOSE.**

Railroad hereby grants to Contractor the right, during the term hereinafter stated and upon and subject to each and all of the terms, provisions and conditions herein contained, to enter upon and have ingress to and egress from the property described in the Recitals for the purpose of performing the work described in the Recitals above. The right herein granted to Contractor is limited to those portions of Railroad's property specifically described herein, or as designated by the Railroad Representative named in Article 4.



**ARTICLE 3 - TERMS AND CONDITIONS CONTAINED IN EXHIBITS B, C & D.**

The General Terms and Conditions contained in **Exhibit B**, the Insurance Requirements contained in **Exhibit C**, and the Minimum Safety Requirements contained in **Exhibit D**, each attached hereto, are hereby made a part of this Agreement.

**ARTICLE 4 - ALL EXPENSES TO BE BORNE BY CONTRACTOR; RAILROAD REPRESENTATIVE.**

- A. Contractor shall bear any and all costs and expenses associated with any work performed by Contractor, or any costs or expenses incurred by Railroad relating to this Agreement.
- B. Contractor shall coordinate all of its work with the following Railroad representative or his or her duly authorized representative (the "Railroad Representative"):

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

- C. Contractor, at its own expense, shall adequately police and supervise all work to be performed by Contractor and shall ensure that such work is performed in a safe manner as set forth in Section 7 of **Exhibit B**. The responsibility of Contractor for safe conduct and adequate policing and supervision of Contractor's work shall not be lessened or otherwise affected by Railroad's approval of plans and specifications involving the work, or by Railroad's collaboration in performance of any work, or by the presence at the work site of a Railroad Representative, or by compliance by Contractor with any requests or recommendations made by Railroad Representative.

**ARTICLE 5 - SCHEDULE OF WORK ON A MONTHLY BASIS.**

The Contractor, at its expense, shall provide on a monthly basis a detailed schedule of work to the Railroad Representative named in Article 4B above. The reports shall start at the execution of this Agreement and continue until this Agreement is terminated as provided in this Agreement or until the Contractor has completed all work on Railroad's property.

**ARTICLE 6 - TERM; TERMINATION.**

- A. The grant of right herein made to Contractor shall commence on the date of this Agreement, and continue until \_\_\_\_\_, unless sooner terminated as herein  
*(Expiration Date)*  
provided, or at such time as Contractor has completed its work on Railroad's property, whichever is earlier. Contractor agrees to notify the Railroad Representative in writing when it has completed its work on Railroad's property.
- B. This Agreement may be terminated by either party on ten (10) days written notice to the other party.



**ARTICLE 7 - CERTIFICATE OF INSURANCE.**

- A. Before commencing any work, Contractor will provide Railroad with the (i) insurance binders, policies, certificates and endorsements set forth in **Exhibit C** of this Agreement, and (ii) the insurance endorsements obtained by each subcontractor as required under Section 12 of **Exhibit B** of this Agreement.
- B. All insurance correspondence, binders, policies, certificates and endorsements shall be sent to:

*Union Pacific Railroad Company  
Real Estate Department  
1400 Douglas Street, MS 1690  
Omaha, NE 68179-1690  
UPRR Folder No.: \_\_\_\_\_*

**ARTICLE 8 - DISMISSAL OF CONTRACTOR'S EMPLOYEE.**

At the request of Railroad, Contractor shall remove from Railroad's property any employee of Contractor who fails to conform to the instructions of the Railroad Representative in connection with the work on Railroad's property, and any right of Contractor shall be suspended until such removal has occurred. Contractor shall indemnify Railroad against any claims arising from the removal of any such employee from Railroad's property.

**ARTICLE 9 - CROSSINGS.**

No additional vehicular crossings (including temporary haul roads) or pedestrian crossings over Railroad's trackage shall be installed or used by Contractor without the prior written permission of Railroad.

**ARTICLE 10 - CROSSINGS; COMPLIANCE WITH MUTCD AND FRA GUIDELINES.**

- A. No additional vehicular crossings (including temporary haul roads) or pedestrian crossings over Railroad's trackage shall be installed or used by Contractor without the prior written permission of Railroad.
- B. Any permanent or temporary changes, including temporary traffic control, to crossings must conform to the Manual of Uniform Traffic Control Devices (MUTCD) and any applicable Federal Railroad Administration rules, regulations and guidelines, and must be reviewed by the Railroad prior to any changes being implemented. In the event the Railroad is found to be out of compliance with federal safety regulations due to the Contractor's modifications, negligence, or any other reason arising from the Contractor's presence on the Railroad's property, the Contractor agrees to assume liability for any civil penalties imposed upon the Railroad for such noncompliance.



**ARTICLE 11 - EXPLOSIVES.**

Explosives or other highly flammable substances shall not be stored or used on Railroad's property without the prior written approval of Railroad.

**IN WITNESS WHEREOF**, the parties hereto have duly executed this agreement in duplicate as of the date first herein written.

**UNION PACIFIC RAILROAD COMPANY**  
*(Federal Tax ID #94-6001323)*

By: \_\_\_\_\_  
Daniel Peters  
Real Estate – Public Projects

\_\_\_\_\_  
*(Name of Contractor)*

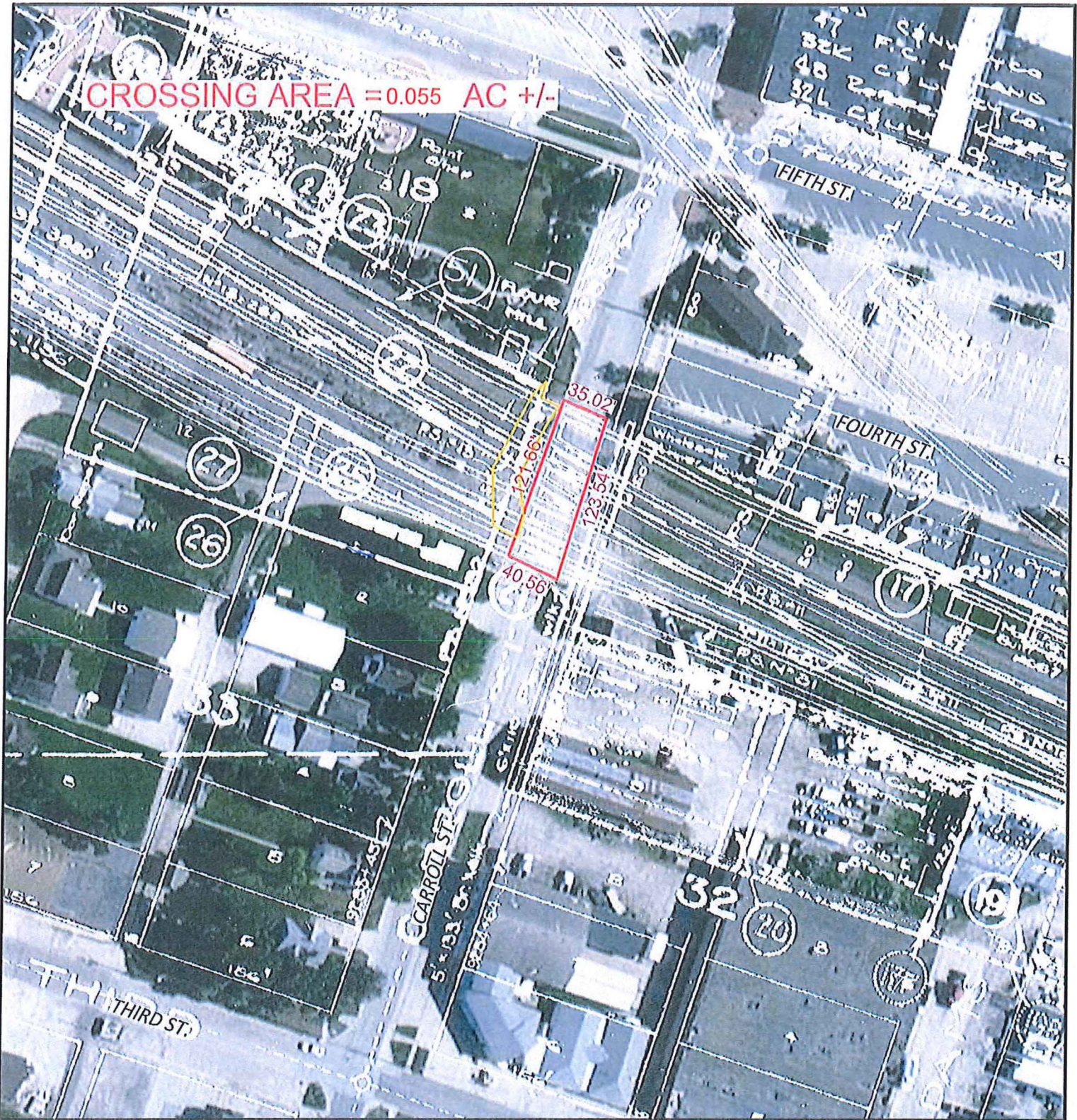
By \_\_\_\_\_

Printed Name: \_\_\_\_\_




Title: \_\_\_\_\_



CROSSING AREA = 0.055 AC +/-



**LEGEND:**

- CROSSING AREA..... 
- UPRRCO, R/W OUTLINED..... 
- NEW CROSSING AREA..... 

NOTE: BEFORE YOU BEGIN ANY WORK, SEE AGREEMENT FOR FIBER OPTIC PROVISIONS.  
EXHIBIT "A"

**UNION PACIFIC RAILROAD COMPANY**

CARROLL, CARROLL COUNTY, IA  
M.P. 258.3 - BOONE SUB.

TO ACCOMPANY AGREEMENT WITH  
CITY OF CARROLL

CNW IA V-5D / S-12A  
SCALE: 1" = 100'

OFFICE OF REAL ESTATE  
OMAHA, NEBRASKA DATE: 3/6/2017

RRM FILE: 03038-46

CADD FILENAME	0303846.DGN
SCAN FILENAME	0303846_1A5DS12A.TIF



## EXHIBIT B

### TO CONTRACTOR'S RIGHT OF ENTRY AGREEMENT

#### GENERAL TERMS & CONDITIONS

#### **Section 1. NOTICE OF COMMENCEMENT OF WORK - FLAGGING.**

- A. Contractor agrees to notify the Railroad Representative at least thirty (30) working days in advance of Contractor commencing its work and at least ten (10) working days in advance of proposed performance of any work by Contractor in which any person or equipment will be within twenty-five (25) feet of any track, or will be near enough to any track that any equipment extension (such as, but not limited to, a crane boom) will reach to within twenty-five (25) feet of any track. No work of any kind shall be performed, and no person, equipment, machinery, tool(s), material(s), vehicle(s), or thing(s) shall be located, operated, placed, or stored within twenty-five (25) feet of any of Railroad's track(s) at any time, for any reason, unless and until a Railroad flagman is provided to watch for trains. Upon receipt of such ten (10)-day notice, the Railroad Representative will determine and inform Contractor whether a flagman need be present and whether Contractor needs to implement any special protective or safety measures. If flagging or other special protective or safety measures are performed by Railroad, Railroad will bill Contractor for such expenses incurred by Railroad, unless Railroad and a federal, state or local governmental entity have agreed that Railroad is to bill such expenses to the federal, state or local governmental entity. If Railroad will be sending the bills to Contractor, Contractor shall pay such bills within thirty (30) days of Contractor's receipt of billing. If Railroad performs any flagging, or other special protective or safety measures are performed by Railroad, Contractor agrees that Contractor is not relieved of any of its responsibilities or liabilities set forth in this Agreement.
- B. The rate of pay per hour for each flagman will be the prevailing hourly rate in effect for an eight-hour day for the class of flagmen used during regularly assigned hours and overtime in accordance with Labor Agreements and Schedules in effect at the time the work is performed. In addition to the cost of such labor, a composite charge for vacation, holiday, health and welfare, supplemental sickness, Railroad Retirement and unemployment compensation, supplemental pension, Employees Liability and Property Damage and Administration will be included, computed on actual payroll. The composite charge will be the prevailing composite charge in effect at the time the work is performed. One and one-half times the current hourly rate is paid for overtime, Saturdays and Sundays, and two and one-half times current hourly rate for holidays. Wage rates are subject to change, at any time, by law or by agreement between Railroad and its employees, and may be retroactive as a result of negotiations or a ruling of an authorized governmental agency. Additional charges on labor are also subject to change. If the wage rate or additional charges are changed, Contractor (or the governmental entity, as applicable) shall pay on the basis of the new rates and charges.
- C. Reimbursement to Railroad will be required covering the full eight-hour day during which any flagman is furnished, unless the flagman can be assigned to other Railroad work during a portion of such day, in which event reimbursement will not be required for the portion of the day during which the flagman is engaged in other Railroad work. Reimbursement will also be required for any day not actually worked by the flagman following the flagman's assignment to work on the project for which Railroad is required to pay the flagman and which could not reasonably be avoided by Railroad by assignment of such flagman to other work, even though Contractor may not be working during such time. When it becomes necessary for Railroad to bulletin and assign an employee to a flagging position in compliance with union collective bargaining agreements, Contractor must provide Railroad a minimum of five (5) days notice prior to the cessation of the need for a flagman. If five (5) days notice of cessation is not given, Contractor will still be required to pay flagging charges for the five (5) day notice period required by union agreement to be given to the employee, even though flagging is not required for that period. An additional ten (10) days notice must then be given to Railroad if flagging services are needed again after such five day cessation notice has been given to Railroad.

#### **Section 2. LIMITATION AND SUBORDINATION OF RIGHTS GRANTED**

- A. The foregoing grant of right is subject and subordinate to the prior and continuing right and obligation of the Railroad to use and maintain its entire property including the right and power of Railroad to construct, maintain, repair, renew, use, operate, change, modify or relocate railroad tracks, roadways, signal, communication, fiber optics, or other wirelines, pipelines and other facilities upon, along or across any or all parts of its property, all or any of which may be

freely done at any time or times by Railroad without liability to Contractor or to any other party for compensation or damages.

- B. The foregoing grant is also subject to all outstanding superior rights (including those in favor of licensees and lessees of Railroad's property, and others) and the right of Railroad to renew and extend the same, and is made without covenant of title or for quiet enjoyment.

**Section 3. NO INTERFERENCE WITH OPERATIONS OF RAILROAD AND ITS TENANTS.**

- A. Contractor shall conduct its operations so as not to interfere with the continuous and uninterrupted use and operation of the railroad tracks and property of Railroad, including without limitation, the operations of Railroad's lessees, licensees or others, unless specifically authorized in advance by the Railroad Representative. Nothing shall be done or permitted to be done by Contractor at any time that would in any manner impair the safety of such operations. When not in use, Contractor's machinery and materials shall be kept at least fifty (50) feet from the centerline of Railroad's nearest track, and there shall be no vehicular crossings of Railroads tracks except at existing open public crossings.
- B. Operations of Railroad and work performed by Railroad personnel and delays in the work to be performed by Contractor caused by such railroad operations and work are expected by Contractor, and Contractor agrees that Railroad shall have no liability to Contractor, or any other person or entity for any such delays. The Contractor shall coordinate its activities with those of Railroad and third parties so as to avoid interference with railroad operations. The safe operation of Railroad train movements and other activities by Railroad takes precedence over any work to be performed by Contractor.

**Section 4. LIENS.**

Contractor shall pay in full all persons who perform labor or provide materials for the work to be performed by Contractor. Contractor shall not create, permit or suffer any mechanic's or materialmen's liens of any kind or nature to be created or enforced against any property of Railroad for any such work performed. Contractor shall indemnify and hold harmless Railroad from and against any and all liens, claims, demands, costs or expenses of whatsoever nature in any way connected with or growing out of such work done, labor performed, or materials furnished. If Contractor fails to promptly cause any lien to be released of record, Railroad may, at its election, discharge the lien or claim of lien at Contractor's expense.

**Section 5. PROTECTION OF FIBER OPTIC CABLE SYSTEMS.**

- A. Fiber optic cable systems may be buried on Railroad's property. Protection of the fiber optic cable systems is of extreme importance since any break could disrupt service to users resulting in business interruption and loss of revenue and profits. Contractor shall telephone Railroad during normal business hours (7:00 a.m. to 9:00 p.m. Central Time, Monday through Friday, except holidays) at 1-800-336-9193 (also a 24-hour, 7-day number for emergency calls) to determine if fiber optic cable is buried anywhere on Railroad's property to be used by Contractor. If it is, Contractor will telephone the telecommunications company(ies) involved, make arrangements for a cable locator and, if applicable, for relocation or other protection of the fiber optic cable. Contractor shall not commence any work until all such protection or relocation (if applicable) has been accomplished.
- B. In addition to other indemnity provisions in this Agreement, Contractor shall indemnify, defend and hold Railroad harmless from and against all costs, liability and expense whatsoever (including, without limitation, attorneys' fees, court costs and expenses) arising out of any act or omission of Contractor, its agents and/or employees, that causes or contributes to (1) any damage to or destruction of any telecommunications system on Railroad's property, and/or (2) any injury to or death of any person employed by or on behalf of any telecommunications company, and/or its contractor, agents and/or employees, on Railroad's property. Contractor shall not have or seek recourse against Railroad for any claim or cause of action for alleged loss of profits or revenue or loss of service or other consequential damage to a telecommunication company using Railroad's property or a customer or user of services of the fiber optic cable on Railroad's property.





**Section 6. PERMITS - COMPLIANCE WITH LAWS.**

In the prosecution of the work covered by this Agreement, Contractor shall secure any and all necessary permits and shall comply with all applicable federal, state and local laws, regulations and enactments affecting the work including, without limitation, all applicable Federal Railroad Administration regulations.

**Section 7. SAFETY.**

- A. Safety of personnel, property, rail operations and the public is of paramount importance in the prosecution of the work performed by Contractor. Contractor shall be responsible for initiating, maintaining and supervising all safety, operations and programs in connection with the work. Contractor shall at a minimum comply with Railroad's safety standards listed in **Exhibit D**, hereto attached, to ensure uniformity with the safety standards followed by Railroad's own forces. As a part of Contractor's safety responsibilities, Contractor shall notify Railroad if Contractor determines that any of Railroad's safety standards are contrary to good safety practices. Contractor shall furnish copies of **Exhibit D** to each of its employees before they enter the job site.
- B. Without limitation of the provisions of paragraph A above, Contractor shall keep the job site free from safety and health hazards and ensure that its employees are competent and adequately trained in all safety and health aspects of the job.
- C. Contractor shall have proper first aid supplies available on the job site so that prompt first aid services may be provided to any person injured on the job site. Contractor shall promptly notify Railroad of any U.S. Occupational Safety and Health Administration reportable injuries. Contractor shall have a nondelegable duty to control its employees while they are on the job site or any other property of Railroad, and to be certain they do not use, be under the influence of, or have in their possession any alcoholic beverage, drug or other substance that may inhibit the safe performance of any work.
- D. If and when requested by Railroad, Contractor shall deliver to Railroad a copy of Contractor's safety plan for conducting the work (the "Safety Plan"). Railroad shall have the right, but not the obligation, to require Contractor to correct any deficiencies in the Safety Plan. The terms of this Agreement shall control if there are any inconsistencies between this Agreement and the Safety Plan.

**Section 8. INDEMNITY.**

- A. To the extent not prohibited by applicable statute, Contractor shall indemnify, defend and hold harmless Railroad, its affiliates, and its and their officers, agents and employees (individually an "Indemnified Party" or collectively "Indemnified Parties") from and against any and all loss, damage, injury, liability, claim, demand, cost or expense (including, without limitation, attorney's, consultant's and expert's fees, and court costs), fine or penalty (collectively, "Loss") incurred by any person (including, without limitation, any Indemnified Party, Contractor, or any employee of Contractor or of any Indemnified Party) arising out of or in any manner connected with (i) any work performed by Contractor, or (ii) any act or omission of Contractor, its officers, agents or employees, or (iii) any breach of this Agreement by Contractor.
- B. The right to indemnity under this Section 8 shall accrue upon occurrence of the event giving rise to the Loss, and shall apply regardless of any negligence or strict liability of any Indemnified Party, except where the Loss is caused by the sole active negligence of an Indemnified Party as established by the final judgment of a court of competent jurisdiction. The sole active negligence of any Indemnified Party shall not bar the recovery of any other Indemnified Party.
- C. Contractor expressly and specifically assumes potential liability under this Section 8 for claims or actions brought by Contractor's own employees. Contractor waives any immunity it may have under worker's compensation or industrial insurance acts to indemnify the Indemnified Parties under this Section 8. Contractor acknowledges that this waiver was mutually negotiated by the parties hereto.
- D. No court or jury findings in any employee's suit pursuant to any worker's compensation act or the Federal Employers' Liability Act against a party to this Agreement may be relied upon or used by Contractor in any attempt to assert liability against any Indemnified Party.
- E. The provisions of this Section 8 shall survive the completion of any work performed by Contractor or the termination or



expiration of this Agreement. In no event shall this Section 8 or any other provision of this Agreement be deemed to limit any liability Contractor may have to any Indemnified Party by statute or under common law.

**Section 9. RESTORATION OF PROPERTY.**

In the event Railroad authorizes Contractor to take down any fence of Railroad or in any manner move or disturb any of the other property of Railroad in connection with the work to be performed by Contractor, then in that event Contractor shall, as soon as possible and at Contractor's sole expense, restore such fence and other property to the same condition as the same were in before such fence was taken down or such other property was moved or disturbed. Contractor shall remove all of Contractor's tools, equipment, rubbish and other materials from Railroad's property promptly upon completion of the work, restoring Railroad's property to the same state and condition as when Contractor entered thereon.

**Section 10. WAIVER OF DEFAULT.**

Waiver by Railroad of any breach or default of any condition, covenant or agreement herein contained to be kept, observed and performed by Contractor shall in no way impair the right of Railroad to avail itself of any remedy for any subsequent breach or default.

**Section 11. MODIFICATION - ENTIRE AGREEMENT.**

No modification of this Agreement shall be effective unless made in writing and signed by Contractor and Railroad. This Agreement and the exhibits attached hereto and made a part hereof constitute the entire understanding between Contractor and Railroad and cancel and supersede any prior negotiations, understandings or agreements, whether written or oral, with respect to the work to be performed by Contractor.

**Section 12. ASSIGNMENT - SUBCONTRACTING.**

Contractor shall not assign or subcontract this Agreement, or any interest therein, without the written consent of the Railroad. Contractor shall be responsible for the acts and omissions of all subcontractors. Before Contractor commences any work, the Contractor shall, except to the extent prohibited by law; (1) require each of its subcontractors to include the Contractor as "Additional Insured" in the subcontractor's Commercial General Liability policy and Business Automobile policies with respect to all liabilities arising out of the subcontractor's performance of work on behalf of the Contractor by endorsing these policies with ISO Additional Insured Endorsements CG 20 26, and CA 20 48 (or substitute forms providing equivalent coverage; (2) require each of its subcontractors to endorse their Commercial General Liability Policy with "Contractual Liability Railroads" ISO Form CG 24 17 10 01 (or a substitute form providing equivalent coverage) for the job site; and (3) require each of its subcontractors to endorse their Business Automobile Policy with "Coverage For Certain Operations In Connection With Railroads" ISO Form CA 20 70 10 01 (or a substitute form providing equivalent coverage) for the job site.

## EXHIBIT C

### TO CONTRACTOR'S RIGHT OF ENTRY AGREEMENT

#### INSURANCE REQUIREMENTS

Contractor shall, at its sole cost and expense, procure and maintain during the course of the Project and until all Project work on Railroad's property has been completed and the Contractor has removed all equipment and materials from Railroad's property and has cleaned and restored Railroad's property to Railroad's satisfaction, the following insurance coverage:

**A. COMMERCIAL GENERAL LIABILITY INSURANCE.** Commercial general liability (CGL) with a limit of not less than \$5,000,000 each occurrence and an aggregate limit of not less than \$10,000,000. CGL insurance must be written on ISO occurrence form CG 00 01 12 04 (or a substitute form providing equivalent coverage).

The policy must also contain the following endorsement, which must be stated on the certificate of insurance:

- Contractual Liability Railroads ISO form CG 24 17 10 01 (or a substitute form providing equivalent coverage) showing "Union Pacific Railroad Company Property" as the Designated Job Site.
- Designated Construction Project(s) General Aggregate Limit ISO Form CG 25 03 03 97 (or a substitute form providing equivalent coverage) showing the project on the form schedule.

**B. BUSINESS AUTOMOBILE COVERAGE INSURANCE.** Business auto coverage written on ISO form CA 00 01 10 01 (or a substitute form providing equivalent liability coverage) with a combined single limit of not less \$5,000,000 for each accident and coverage must include liability arising out of any auto (including owned, hired and non-owned autos).

The policy must contain the following endorsements, which must be stated on the certificate of insurance:

- Coverage For Certain Operations In Connection With Railroads ISO form CA 20 70 10 01 (or a substitute form providing equivalent coverage) showing "Union Pacific Property" as the Designated Job Site.
- Motor Carrier Act Endorsement - Hazardous materials clean up (MCS-90) if required by law.

**C. WORKERS' COMPENSATION AND EMPLOYERS' LIABILITY INSURANCE.** Coverage must include but not be limited to:

- Contractor's statutory liability under the workers' compensation laws of the state where the work is being performed.
- Employers' Liability (Part B) with limits of at least \$500,000 each accident, \$500,000 disease policy limit \$500,000 each employee.

If Contractor is self-insured, evidence of state approval and excess workers compensation coverage must be provided.

Coverage must include liability arising out of the U. S. Longshoremen's and Harbor Workers' Act, the Jones Act, and the Outer Continental Shelf Land Act, if applicable.

The policy must contain the following endorsement, which must be stated on the certificate of insurance:

- Alternate Employer endorsement ISO form WC 00 03 01 A (or a substitute form providing equivalent coverage) showing Railroad in the schedule as the alternate employer (or a substitute form providing equivalent coverage).

**D. RAILROAD PROTECTIVE LIABILITY INSURANCE.** Contractor must maintain Railroad Protective Liability insurance written on ISO occurrence form CG 00 35 12 04 (or a substitute form providing equivalent coverage) on behalf of Railroad as named insured, with a limit of not less than \$2,000,000 per occurrence and an aggregate of \$6,000,000. A binder stating the policy is in place must be submitted to Railroad before the work may be commenced and until the original policy is forwarded to Railroad.

**E. UMBRELLA OR EXCESS INSURANCE.** If Contractor utilizes umbrella or excess policies, these policies must "follow form" and afford no less coverage than the primary policy.



- F. **POLLUTION LIABILITY INSURANCE.** Pollution liability coverage must be written on ISO form Pollution Liability Coverage Form Designated Sites CG 00 39 12 04 (or a substitute form providing equivalent liability coverage), with limits of at least \$5,000,000 per occurrence and an aggregate limit of \$10,000,000.

If the scope of work as defined in this Agreement includes the disposal of any hazardous or non-hazardous materials from the job site, Contractor must furnish to Railroad evidence of pollution legal liability insurance maintained by the disposal site operator for losses arising from the insured facility accepting the materials, with coverage in minimum amounts of \$1,000,000 per loss, and an annual aggregate of \$2,000,000.

#### **OTHER REQUIREMENTS**

- G. All policy(ies) required above (except worker's compensation and employers liability) must include Railroad as "Additional Insured" using ISO Additional Insured Endorsements CG 20 26, and CA 20 48 (or substitute forms providing equivalent coverage). The coverage provided to Railroad as additional insured shall, to the extent provided under ISO Additional Insured Endorsement CG 20 26, and CA 20 48 provide coverage for Railroad's negligence whether sole or partial, active or passive, and shall not be limited by Contractor's liability under the indemnity provisions of this Agreement.
- H. Punitive damages exclusion, if any, must be deleted (and the deletion indicated on the certificate of insurance), unless the law governing this Agreement prohibits all punitive damages that might arise under this Agreement.
- I. Contractor waives all rights of recovery, and its insurers also waive all rights of subrogation of damages against Railroad and its agents, officers, directors and employees. This waiver must be stated on the certificate of insurance.
- J. Prior to commencing the work, Contractor shall furnish Railroad with a certificate(s) of insurance, executed by a duly authorized representative of each insurer, showing compliance with the insurance requirements in this Agreement.
- K. All insurance policies must be written by a reputable insurance company acceptable to Railroad or with a current Best's Insurance Guide Rating of A- and Class VII or better, and authorized to do business in the state where the work is being performed.
- L. The fact that insurance is obtained by Contractor or by Railroad on behalf of Contractor will not be deemed to release or diminish the liability of Contractor, including, without limitation, liability under the indemnity provisions of this Agreement. Damages recoverable by Railroad from Contractor or any third party will not be limited by the amount of the required insurance coverage.



## EXHIBIT D

### TO CONTRACTOR'S RIGHT OF ENTRY AGREEMENT

#### MINIMUM SAFETY REQUIREMENTS

The term "employees" as used herein refer to all employees of Contractor as well as all employees of any subcontractor or agent of Contractor.

#### I. CLOTHING

- A. All employees of Contractor will be suitably dressed to perform their duties safely and in a manner that will not interfere with their vision, hearing, or free use of their hands or feet.

Specifically, Contractor's employees must wear:

- i. Waist-length shirts with sleeves.
- ii. Trousers that cover the entire leg. If flare-legged trousers are worn, the trouser bottoms must be tied to prevent catching.
- iii. Footwear that covers their ankles and has a defined heel. Employees working on bridges are required to wear safety-toed footwear that conforms to the American National Standards Institute (ANSI) and FRA footwear requirements.

- B. Employees shall not wear boots (other than work boots), sandals, canvas-type shoes, or other shoes that have thin soles or heels that are higher than normal.

- C. Employees must not wear loose or ragged clothing, neckties, finger rings, or other loose jewelry while operating or working on machinery.

#### II. PERSONAL PROTECTIVE EQUIPMENT

Contractor shall require its employees to wear personal protective equipment as specified by Railroad rules, regulations, or recommended or requested by the Railroad Representative.

- i. Hard hat that meets the American National Standard (ANSI) Z89.1 – latest revision. Hard hats should be affixed with Contractor's company logo or name.
- ii. Eye protection that meets American National Standard (ANSI) for occupational and educational eye and face protection, Z87.1 – latest revision. Additional eye protection must be provided to meet specific job situations such as welding, grinding, etc.
- iii. Hearing protection, which affords enough attenuation to give protection from noise levels that will be occurring on the job site. Hearing protection, in the form of plugs or muffs, must be worn when employees are within:
  - 100 feet of a locomotive or roadway/work equipment
  - 15 feet of power operated tools
  - 150 feet of jet blowers or pile drivers
  - 150 feet of retarders in use (when within 10 feet, employees must wear dual ear protection – plugs and muffs)
- iv. Other types of personal protective equipment, such as respirators, fall protection equipment, and face shields, must be worn as recommended or requested by the Railroad Representative.

#### III. ON TRACK SAFETY

Contractor is responsible for compliance with the Federal Railroad Administration's Roadway Worker Protection regulations – 49CFR214, Subpart C and Railroad's On-Track Safety rules. Under 49CFR214, Subpart C, railroad contractors are responsible for the training of their employees on such regulations. In addition to the instructions contained in Roadway Worker Protection regulations, all employees must:

- i. Maintain a distance of twenty-five (25) feet to any track unless the Railroad Representative is present to authorize movements.



- ii. Wear an orange, reflectorized workwear approved by the Railroad Representative.
- iii. Participate in a job briefing that will specify the type of On-Track Safety for the type of work being performed. Contractor must take special note of limits of track authority, which tracks may or may not be fouled, and clearing the track. Contractor will also receive special instructions relating to the work zone around machines and minimum distances between machines while working or traveling.

#### **IV. EQUIPMENT**

- A. It is the responsibility of Contractor to ensure that all equipment is in a safe condition to operate. If, in the opinion of the Railroad Representative, any of Contractor's equipment is unsafe for use, Contractor shall remove such equipment from Railroad's property. In addition, Contractor must ensure that the operators of all equipment are properly trained and competent in the safe operation of the equipment. In addition, operators must be:
  - i. Familiar and comply with Railroad's rules on lockout/tagout of equipment.
  - ii. Trained in and comply with the applicable operating rules if operating any hy-rail equipment on-track.
  - iii. Trained in and comply with the applicable air brake rules if operating any equipment that moves rail cars or any other railbound equipment.
- B. All self-propelled equipment must be equipped with a first-aid kit, fire extinguisher, and audible back-up warning device.
- C. Unless otherwise authorized by the Railroad Representative, all equipment must be parked a minimum of twenty-five (25) feet from any track. Before leaving any equipment unattended, the operator must stop the engine and properly secure the equipment against movement.
- D. Cranes must be equipped with three orange cones that will be used to mark the working area of the crane and the minimum clearances to overhead powerlines.

#### **V. GENERAL SAFETY REQUIREMENTS**

- A. Contractor shall ensure that all waste is properly disposed of in accordance with applicable federal and state regulations.
- B. Contractor shall ensure that all employees participate in and comply with a job briefing conducted by the Railroad Representative, if applicable. During this briefing, the Railroad Representative will specify safe work procedures, (including On-Track Safety) and the potential hazards of the job. If any employee has any questions or concerns about the work, the employee must voice them during the job briefing. Additional job briefings will be conducted during the work as conditions, work procedures, or personnel change.
- C. All track work performed by Contractor meets the minimum safety requirements established by the Federal Railroad Administration's Track Safety Standards 49CFR213.
- D. All employees comply with the following safety procedures when working around any railroad track:
  - i. Always be on the alert for moving equipment. Employees must always expect movement on any track, at any time, in either direction.
  - ii. Do not step or walk on the top of the rail, frog, switches, guard rails, or other track components.
  - iii. In passing around the ends of standing cars, engines, roadway machines or work equipment, leave at least 20 feet between yourself and the end of the equipment. Do not go between pieces of equipment of the opening is less than one car length (50 feet).
  - iv. Avoid walking or standing on a track unless so authorized by the employee in charge.
  - v. Before stepping over or crossing tracks, look in both directions first.
  - vi. Do not sit on, lie under, or cross between cars except as required in the performance of your duties and only when track and equipment have been protected against movement.
- E. All employees must comply with all federal and state regulations concerning workplace safety.

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and City Council Members

**FROM:** Mike Pogge-Weaver, City Manager *MJP*

**DATE:** January 18, 2018

**SUBJECT:** PFM General Obligation Bonding Scenarios

Attached to this memo is General Obligation Bonding Scenarios for the City of Carroll developed by Susanne Gerlach of PFM Financial Advisors LLC in consultation with City Staff.

There is a total of three scenarios included in the information from PFM. Each scenario includes the same three sets of potential G.O. bond issuance to cover various projects as follows:

<u>Issuance #1</u>		<u>Issuance #2</u>	
Library/City Hall	\$3,765,000	Street Maintenance Garage	\$ 700,000
Youth Complex Lighting	\$ 375,000	Fire Truck	\$ 375,000
Pickleball Courts	\$ 175,000	<b>Total</b>	<b>\$1,075,000</b>
Trails	\$ 120,000		
<b>Total</b>	<b>\$4,435,000</b>	<u>Issuance #3</u>	
		Recreation Center	\$8,300,000
		<b>Total</b>	<b>\$8,300,000</b>

The three scenarios on the possible debt issuances are as follows:

## Scenario 1 (15-year bonds)

Issuance #1 issued in FY 2019 as a 15-year bond

Issuance #2 issued in FY 2020 as a 6-year bond

Issuance #3 issued in FY 2024 as a 15-year bond

Maximum Debt Service Levy Rate is \$1.28975 and fairly study at that rate through 2039

Highest level to the City legal debt limits is 28.80% in FY 2024

## Scenario 2 (20 year bonds)

Issuance #1 issued in FY 2019 as a 20-year bond

Issuance #2 issued in FY 2020 as a 6-year bond

Issuance #3 issued in FY 2024 as a 20-year bond

Maximum Debt Service Levy Rate is \$ 1.28781 but falls to \$1.06318 in FY 2026

Highest level to the City legal debt limits is 28.84% in FY 2024

**Scenario 3 (Accelerated bonds)**

Issuance #1 issued in FY 2019 as a 9-year bond

Issuance #2 issued in FY 2020 as a 6-year bond

Issuance #3 issued in FY 2028 as a 12-year bond

Maximum Debt Service Levy Rate is \$ 1.28991 but falls to \$0.9560 in FY 2028

Highest level to the City legal debt limits is 19.36% in FY 2028

While interest costs are listed lower in this scenario, a four year delay in the rec center project will likely increase the construction costs more than any interest savings.

**RECOMMENDATION:** Council should review these scenarios and consider providing direction to PFM on how to structure the possible general obligation bond issuances.





# City of Carroll, Iowa

## General Obligation Bonding Scenarios

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PFM Financial Advisors LLC  
801 Grand Avenue, Suite 3300  
Des Moines, IA 50309

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Susanne Gerlach  
(515) 724-5734  
E-mail: [gerlachs@pfm.com](mailto:gerlachs@pfm.com)

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**January 22, 2018**

# Summary of Bonding Options

Scenario	Year Issued	Par Amount of Bonds	Total Interest	Total Debt Service
<b>Scenario 1 - 15 Year Bonds</b>	<b>Total</b>	<b>\$ 14,060,000</b>	<b>\$ 4,818,839</b>	<b>\$ 18,878,839</b>
Library & FY19 CIP	Series 2018B	\$ 4,480,000	\$ 1,207,735	\$ 5,687,735
Street Maintenance Building & Fire Truck	Series 2019A	\$ 1,120,000	\$ 137,729	\$ 1,257,729
Recreation Center Improvements & Addition	Series 2023A	\$ 8,460,000	\$ 3,473,375	\$ 11,933,375
<b>Scenario 2 - 20 Year Bonds</b>	<b>Total</b>	<b>\$ 14,060,000</b>	<b>\$ 5,693,958</b>	<b>\$ 19,753,958</b>
Library & FY19 CIP	Series 2018B	\$ 4,480,000	\$ 1,479,268	\$ 5,959,268
Street Maintenance Building & Fire Truck	Series 2019A	\$ 1,120,000	\$ 138,266	\$ 1,258,266
Recreation Center Improvements & Addition	Series 2023A	\$ 8,460,000	\$ 4,076,424	\$ 12,536,424
<b>Scenario 3 - Accelerated</b>	<b>Total</b>	<b>\$ 14,060,000</b>	<b>\$ 2,950,010</b>	<b>\$ 17,010,010</b>
Library & FY19 CIP	Series 2018B	\$ 4,480,000	\$ 776,657	\$ 5,256,657
Street Maintenance Building & Fire Truck	Series 2019A	\$ 1,120,000	\$ 138,266	\$ 1,258,266
Recreation Center Improvements & Addition	Series 2027A	\$ 8,460,000	\$ 2,035,087	\$ 10,495,087



# **Scenario 1: Assumes 15 year bonds**



**City of Carroll, Iowa**

Proposed G. O. Capital Loan Notes, Series 2018B

**EXHIBIT 1-2**

**Library (15 Year Bonds) & FY 2019 CIP**

<b>SOURCES &amp; USES</b>	
<b>SOURCES</b>	
Par Amount of Notes	4,480,000.00
Cash on Hand	45,000.00
Premium	
<hr/>	
Total Sources	4,525,000.00
<b>USES</b>	
Deposit to Construction Account	4,435,000.00
Deposit to Reserve Account	
Capitalized Interest Account	(0.00)
Municipal Bond Insurance	0.00
Underwriters' Discount (\$10.00 per bond)	44,800.00
Costs of Issuance	45,000.00
Accrued Interest	
Rounding Amount	200.00
<hr/>	
Total Uses	4,525,000.00
<b>ASSUMPTIONS</b>	
Dated Date	10/31/2018
Delivery Date	10/31/2018
First Interest Date	6/1/2019
First Principal Date	6/1/2019
Last Principal Date	6/1/2034
<b>Yield Calculations:</b>	
Arbitrage Yield	3.16382%
TIC	3.30467%
AIC	3.44828%
Average Life	8.49 Years

<b>PROJECTS FINANCED:</b>	
Library	\$ 3,765,000
Youth Complex Lighting	375,000
Pickleball Courts	175,000
Trails	120,000
	<hr/>
	\$ 4,435,000

<b>DEBT SERVICE SCHEDULE</b>						
Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
0.6	6/1/2019	315,000	2.520%	79,294	394,294	
	12/1/2019			63,675	63,675	
1.6	6/1/2020	240,000	2.660%	63,675	303,675	
	12/1/2020			60,483	60,483	
2.6	6/1/2021	235,000	2.700%	60,483	295,483	
	12/1/2021			57,311	57,311	
3.6	6/1/2022	240,000	2.740%	57,311	297,311	
	12/1/2022			54,023	54,023	
4.6	6/1/2023	250,000	2.780%	54,023	304,023	
	12/1/2023			50,548	50,548	
5.6	6/1/2024	255,000	2.820%	50,548	305,548	
	12/1/2024			46,952	46,952	
6.6	6/1/2025	255,000	2.880%	46,952	301,952	
	12/1/2025			43,280	43,280	
7.6	6/1/2026	265,000	2.940%	43,280	308,280	
	12/1/2026			39,385	39,385	
8.6	6/1/2027	270,000	3.010%	39,385	309,385	
	12/1/2027			35,321	35,321	
9.6	6/1/2028	280,000	3.080%	35,321	315,321	
	12/1/2028			31,009	31,009	
10.6	6/1/2029	290,000	3.140%	31,009	321,009	
	12/1/2029			26,456	26,456	
11.6	6/1/2030	295,000	3.200%	26,456	321,456	
	12/1/2030			21,736	21,736	
12.6	6/1/2031	305,000	3.280%	21,736	326,736	
	12/1/2031			16,734	16,734	
13.6	6/1/2032	315,000	3.350%	16,734	331,734	
	12/1/2032			11,458	11,458	
14.6	6/1/2033	330,000	3.400%	11,458	341,458	
	12/1/2033			5,848	5,848	
15.6	6/1/2034	340,000	3.440%	5,848	345,848	
	12/1/2034					
16.6	6/1/2035					
	12/1/2035					
17.6	6/1/2036					
	12/1/2036					
18.6	6/1/2037					
	12/1/2037					
19.6	6/1/2038					
	12/1/2038					
<hr/>				4,480,000	1,207,735	5,687,735
<hr/>						5,687,735

Scale : MMD Aaa as of 01-02-2018 + 35 bps for credit (Aa2/BQ)  
+ 75 bps for timing.



**City of Carroll, Iowa**

Proposed G. O. Capital Loan Notes, Series 2023A

**EXHIBIT 1-4**

**Recreation Center Addition & Improvements (15 Year Bonds)**

<b>SOURCES &amp; USES</b>	
<b>SOURCES</b>	
Par Amount of Bonds	8,460,000.00
Accrued Interest	
Premium	0.58
<hr style="border-top: 1px dashed black;"/>	
Total Sources	8,460,000.00
<b>USES</b>	
Deposit to Construction Account	8,300,000.00
Deposit to Reserve Account	4.58
Capitalized Interest Account	0.00
Municipal Bond Insurance	5.58
Underwriters' Discount (\$12.50 per bond)	105,750.00
Costs of Issuance	52,000.00
Accrued Interest	
Rounding Amount	2,250.00
<hr style="border-top: 1px dashed black;"/>	
Total Uses	8,460,000.00
<b>ASSUMPTIONS</b>	
Dated Date	11/1/2023
Delivery Date	11/1/2023
First Interest Date	6/1/2024
First Principal Date	6/1/2024
Last Principal Date	6/1/2039

<b>DEBT SERVICE SCHEDULE</b>						
Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
6/1/2024	0	3.270%	191,542	191,542	191,542	
12/1/2024			164,179	164,179		
6/1/2025	105,000	3.410%	164,179	269,179	433,358	
12/1/2025			162,389	162,389		
6/1/2026	400,000	3.450%	162,389	562,389	724,777	
12/1/2026			155,489	155,489		
6/1/2027	415,000	3.490%	155,489	570,489	725,977	
12/1/2027			148,247	148,247		
6/1/2028	395,000	3.530%	148,247	543,247	691,494	
12/1/2028			141,275	141,275		
6/1/2029	410,000	3.570%	141,275	551,275	692,550	
12/1/2029			133,957	133,957		
6/1/2030	430,000	3.630%	133,957	563,957	697,913	
12/1/2030			126,152	126,152		
6/1/2031	445,000	3.690%	126,152	571,152	697,304	
12/1/2031			117,942	117,942		
6/1/2032	460,000	3.760%	117,942	577,942	695,884	
12/1/2032			109,294	109,294		
6/1/2033	475,000	3.830%	109,294	584,294	693,588	
12/1/2033			100,198	100,198		
6/1/2034	490,000	3.890%	100,198	590,198	690,395	
12/1/2034			90,667	90,667		
6/1/2035	820,000	3.950%	90,667	910,667	1,001,334	
12/1/2035			74,472	74,472		
6/1/2036	850,000	4.030%	74,472	924,472	998,944	
12/1/2036			57,345	57,345		
6/1/2037	885,000	4.100%	57,345	942,345	999,689	
12/1/2037			39,202	39,202		
6/1/2038	920,000	4.150%	39,202	959,202	998,404	
12/1/2038			20,112	20,112		
6/1/2039	960,000	4.190%	20,112	980,112	1,000,224	
12/1/2039						
6/1/2040			90,667	90,667		
12/1/2040			74,472	74,472		
6/1/2041			57,345	57,345		
12/1/2041			39,202	39,202		
6/1/2042			20,112	20,112		
12/1/2042			11,933,375	11,933,375		
6/1/2043			11,933,375	11,933,375		
12/1/2043			11,933,375	11,933,375		
<hr style="border-top: 1px dashed black;"/>			8,460,000	3,473,375	11,933,375	11,933,375
Scale : MMD Aaa as of 01-02-2018 + 35 bps for credit (Aa2/BQ) + 150 bps for timing.						

<b>FY 2018 PROJECTS FINANCED:</b>	
Recreation Center	\$ 8,300,000
Reserved	-
Reserved	-
Reserved	-
<hr style="border-top: 1px dashed black;"/>	
	\$ 8,300,000

**City of Carroll, Iowa**  
**Projection of G.O. Debt Capacity**

**EXHIBIT 1-5**

*Assumes 15 Year Bonds*

Updated: 17-Jan-18

Valuation Growth & Debt Limit Assumptions	
Legal Debt Limit	5.00%
Effective Limit	4.00%

*\$3.8 M*      *Str Mnt Gar*      *Rec Pool\*\**  
*Library*      *Fire Truck*      *Rec Adn\*\**

Beginning of Fiscal Year	Actual Valuation	Historical Valuation Growth	Gross Debt Limit	Effective Debt Limit	DEBT ISSUES SUBJECT TO DEBT LIMIT *			Proposed GO Bonds 2018B	Proposed GO Bonds 2019A	Proposed GO Bonds 2023A	Reserved	TOTAL G.O. DEBT OUTST'NDG	Available Effective Capacity	Percent /Debt Gross Debt Limit	Beginning of Fiscal Year
					G.O. - TAXES -	G.O. - TIF -	Sales Tax Bonds								
2011 - 2012	632,429,951	1.9%	31,621,498	25,297,198	4,235,000	945,000	1,650,000					6,830,000	18,467,198	21.60%	2011
2012 - 2013	648,166,368	2.5%	32,408,318	25,926,655	3,520,000	655,000	1,110,000					5,285,000	20,641,655	16.31%	2012
2013 - 2014	654,646,146	1.0%	32,732,307	26,185,846	3,400,000	455,000	560,000					4,415,000	21,770,846	13.49%	2013
2014 - 2015	752,235,898	14.9%	37,611,795	30,089,436	3,750,000	55,000						3,805,000	26,284,436	10.12%	2014
2015 - 2016	757,631,838	0.7%	37,881,592	30,305,274	3,630,000							3,630,000	26,675,274	9.58%	2015
2016 - 2017	775,612,596	2.4%	38,780,630	31,024,504	5,105,000							5,105,000	25,919,504	13.16%	2016
2017 - 2018	781,063,284	0.7%	39,053,164	31,242,531	4,090,000							4,090,000	27,152,531	10.47%	2017
2018 - 2019	846,719,429	8.4%	42,335,971	33,868,777	3,045,000		4,480,000					7,525,000	26,343,777	17.77%	2018
2019 - 2020	850,584,226	0.5%	42,529,211	34,023,369	2,515,000		4,165,000	1,120,000				7,800,000	26,223,369	18.34%	2019
2020 - 2021	854,468,347	0.5%	42,723,417	34,178,734	1,975,000		3,925,000	970,000				6,870,000	27,308,734	16.08%	2020
2021 - 2022	858,371,889	0.5%	42,918,594	34,334,876	1,430,000		3,690,000	815,000				5,935,000	28,399,876	13.83%	2021
2022 - 2023	862,294,948	0.5%	43,114,747	34,491,798	865,000		3,450,000	660,000				4,975,000	29,516,798	11.54%	2022
2023 - 2024	866,237,622	0.5%	43,311,881	34,649,505	295,000		3,200,000	520,000	8,460,000			12,475,000	22,174,505	28.80%	2023
2024 - 2025	870,200,010	0.5%	43,510,001	34,808,000			2,945,000	285,000	8,460,000			11,690,000	23,118,000	26.87%	2024
2025 - 2026	874,182,210	0.5%	43,709,111	34,967,288			2,690,000		8,355,000			11,045,000	23,922,288	25.27%	2025
2026 - 2027	874,182,210		43,709,111	34,967,288			2,425,000		7,955,000			10,380,000	24,587,288	23.75%	2026
2027 - 2028	874,182,210		43,709,111	34,967,288			2,155,000		7,540,000			9,695,000	25,272,288	22.18%	2027
2028 - 2029	874,182,210		43,709,111	34,967,288			1,875,000		7,145,000			9,020,000	25,947,288	20.64%	2028
2029 - 2030	874,182,210		43,709,111	34,967,288			1,585,000		6,735,000			8,320,000	26,647,288	19.03%	2029
2030 - 2031	874,182,210		43,709,111	34,967,288			1,290,000		6,305,000			7,595,000	27,372,288	17.38%	2030
2031 - 2032	874,182,210		43,709,111	34,967,288			985,000		5,860,000			6,845,000	28,122,288	15.66%	2031
2032 - 2033	874,182,210		43,709,111	34,967,288			670,000		5,400,000			6,070,000	28,897,288	13.89%	2032
2033 - 2034	874,182,210		43,709,111	34,967,288			340,000		4,925,000			5,265,000	29,702,288	12.05%	2033
2034 - 2035	874,182,210		43,709,111	34,967,288					4,435,000			4,435,000	30,532,288	10.15%	2034
2035 - 2036	874,182,210		43,709,111	34,967,288					3,615,000			3,615,000	31,352,288	8.27%	2035
2036 - 2037	874,182,210		43,709,111	34,967,288					2,765,000			2,765,000	32,202,288	6.33%	2036
2037 - 2038	874,182,210		43,709,111	34,967,288					1,880,000			1,880,000	33,087,288	4.30%	2037
2038 - 2039	874,182,210		43,709,111	34,967,288					960,000			960,000	34,007,288	2.20%	2038
2039 - 2040	874,182,210		43,709,111	34,967,288									34,967,288		2039

\* - Represents G.O. principal outstanding as of the BEGINNING of the fiscal year.

\*\* - Project is subject to voter approval.





## **Scenario 2: Assumes 20 year bonds**

**CITY OF CARROLL, IOWA**  
**Projection of Debt Service Levy & Tax Rate Impact**

**EXHIBIT 2-1**  
*Assumes 20 Year Bonds*

TAX RATE IMPACT	
Fiscal Year 2018-19	(\$0.41)
Fiscal Year 2019-20	\$0.41
Fiscal Year 2020-21	(\$0.00)
Fiscal Year 2021-22	\$0.00

FY18 Pre-Levy => \$ 209,778  
 Trails Library & Str Mnt Gar Rec Pool\*\*  
 FY19 CIP Fire Truck Rec Addn\*\*

Fiscal Year Payable	Total Tax Valuation	Historical Taxable Valuation Growth	Tax Rate Per \$1,000	Current Taxes Levied	LOST Revenues	Abatements			Other Sources	TOTAL Resources	Outstanding Debt Issues								Fiscal Fees	Other Uses	TOTAL Uses	Surplus (Deficit)	Ending Balance						
						(1) 2006 TIF	2007 & 2008 Westfield TIF	2008 Assisted Living TIF			TIF Series 2006	TIF/Taxes Series 2008	Series 2010A/13	Ref & Streets Series 2014	Advance Ref 2008 Series 2015A	GO Series 2016A	GO Series 2016B	Proposed GO Note 2018A						Proposed GO Bonds 2018B	Proposed GO Bonds 2019A	Proposed GO Series 2023A			
2011 - 2012	400,172,509	4.0%	1.32429	529,944	388,173 *				118,638	1,192,000	52,738	399,723	93,150												2,500		1,193,608	(1,608)	44,913
2012 - 2013	423,107,377	5.7%	1.31815	557,719	304,449 *				118,512	1,047,410	51,338	451,168	91,710												2,000		1,035,585	11,825	56,738
2013 - 2014	436,313,737	3.1%	1.31482	573,673	375,661 *	31,660				84,224	54,938	385,518	580,107											2,000	27,033	1,049,595	69,035	125,773	
2014 - 2015	509,745,241	16.8%	1.31502	670,325	346,694 *	16,285			56,838	1,125,581	2,922	231,068	428,205	509,710										1,500	(1,747,680)	(574,275)	1,699,856	1,825,629	
2015 - 2016	505,407,544	(0.9%)	1.28846	651,197	399,730 *	34,318				1,120,573	0	170,953	236,293	308,848	0	386,070								2,500	1,746,128	2,850,790	(1,730,217)	95,412	
2016 - 2017	507,314,135	0.4%	1.28762	653,228	352,736 *	32,207				1,060,167	0			312,170	179,990	268,933	298,745							2,500		1,062,337	(2,169)	93,243	
2017 - 2018	515,496,419	1.6%	1.28014	659,908	379,255 *	32,731				1,099,402	0				283,828	262,210	340,058	210,280						3,000	(29,210)	1,070,165	29,237	122,480	
2018 - 2019	550,295,467	6.8%	0.87339	480,625	400,694 *	32,552			52,302	966,173	0				281,228		292,223							1,500		966,173		122,480	
2019 - 2020	560,507,303	1.9%	1.28781	721,829	373,802 *	32,552				1,128,183	0				282,978		294,523							2,000		1,128,183		122,480	
2020 - 2021	554,452,445	(1.1%)	1.28589	712,967	374,302 *	32,552				1,119,821	0				284,400		291,498							2,000		1,119,821		122,480	
2021 - 2022	562,597,960	1.5%	1.28679	723,947	374,302 *	32,552				1,130,801					290,080		298,060							2,000		1,130,801		122,480	
2022 - 2023	544,711,687	(3.2%)	1.28208	698,366	374,302 *	32,552				1,105,220					285,180		299,070							2,000		1,105,220		122,480	
2023 - 2024	540,107,495	(0.8%)	1.28150	692,146	374,302 *	32,552				1,099,000							299,720							2,000		1,099,000		122,480	
2024 - 2025	522,752,576	(3.2%)	1.28402	671,223	374,302 *	32,552				1,078,077							299,720							2,000		1,078,077		122,480	
2025 - 2026	521,962,440	(0.2%)	1.06318	554,941	374,302 *	32,552				961,795							267,702							1,000		961,795		122,480	
2026 - 2027	521,962,440		1.05794	552,204	374,302 *	32,552				959,058							267,557							1,000		959,058		122,480	
2027 - 2028	521,962,440		1.05611	551,250	374,302 *	32,552				925,552							272,139							1,000		925,552		122,480	
2028 - 2029	521,962,440		1.05955	553,043	374,302 *	32,552				927,345							271,287							1,000		927,345		122,480	
2029 - 2030	521,962,440		1.05159	548,890	374,302 *	32,552				923,192							270,164							1,000		923,192		122,480	
2030 - 2031	521,962,440		1.05156	548,877	374,302 *	32,552				923,179							268,764							1,000		923,179		122,480	
2031 - 2032	521,962,440		1.04943	547,762	374,302 *	32,552				922,064							267,040							1,000		922,064		122,480	
2032 - 2033	521,962,440		1.05467	550,499	374,302 *	32,552				924,801							270,005							1,000		924,801		122,480	
2033 - 2034	521,962,440		1.04784	546,933	374,302 *	32,552				921,235							267,525							1,000		921,235		122,480	
2034 - 2035	521,962,440		1.05807	552,272	374,302 *	32,552				926,574							269,785							1,000		926,574		122,480	
2035 - 2036	521,962,440		1.05591	551,145	374,302 *	32,552				925,447							271,630							1,000		925,447		122,480	
2036 - 2037	521,962,440		1.05109	548,629	374,302 *	32,552				922,931							268,055							1,000		922,931		122,480	
2037 - 2038	521,962,440		1.05317	549,714	374,302 *	32,552				924,016							269,230							1,000		924,016		122,480	
2038 - 2039	521,962,440		0.53417	278,819	374,302 *	32,552				653,121														500		653,121		122,480	
2039 - 2040	521,962,440		0.53952	281,612	374,302 *	32,552				655,914														500		655,914		122,480	
2040 - 2041	521,962,440		0.53297	278,191	374,302 *	32,552				652,493														500		652,493		122,480	
2041 - 2042	521,962,440		0.53405	278,753	374,302 *	32,552				653,055														500		653,055		122,480	
2042 - 2043	521,962,440		0.53275	278,073	374,302 *	32,552				652,375														500		652,375		122,480	

5,959,268 1,258,266 12,536,424

\* - Reflects the 25% local option sales tax receipts plus some excess of the 75% portion.

\*\* - Project is subject to voter approval.

(1) Incorporated TIF revenue from the Urban Renewal Area to abate a portion of the \$515,000 General Obligation Capital Loan Notes, Series 2006

**Library (20 Year Bonds) & FY 2019 CIP**

**SOURCES & USES**

**SOURCES**

Par Amount of Notes	4,480,000.00
Cash on Hand	45,000.00
Premium	
<b>Total Sources</b>	<b>4,525,000.00</b>

**USES**

Deposit to Construction Account	4,435,000.00
Deposit to Reserve Account	
Capitalized Interest Account	(0.00)
Municipal Bond Insurance	0.00
Underwriters' Discount (\$10.00 per bond)	44,800.00
Costs of Issuance	45,000.00
Accrued Interest	
Rounding Amount	200.00
<b>Total Uses</b>	<b>4,525,000.00</b>

**ASSUMPTIONS**

Dated Date	10/31/2018
Delivery Date	10/31/2018
First Interest Date	6/1/2019
First Principal Date	6/1/2019
Last Principal Date	6/1/2038

**Yield Calculations:**

Arbitrage Yield	3.27847%
TIC	3.40305%
AIC	3.53018%
Average Life	10.01 Years

**PROJECTS FINANCED:**

Library	\$ 3,765,000
Youth Complex Lighting	375,000
Pickleball Courts	175,000
Trails	120,000
<b>Total</b>	<b>\$ 4,435,000</b>

**DEBT SERVICE SCHEDULE**

Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
0.6 6/1/2019	310,000	2.520%	81,223	391,223	391,223	
12/1/2019			65,384	65,384		
1.6 6/1/2020	240,000	2.660%	65,384	305,384	370,768	
12/1/2020			62,192	62,192		
2.6 6/1/2021	230,000	2.700%	62,192	292,192	354,384	
12/1/2021			59,087	59,087		
3.6 6/1/2022	240,000	2.740%	59,087	299,087	358,174	
12/1/2022			55,799	55,799		
4.6 6/1/2023	250,000	2.780%	55,799	305,799	361,598	
12/1/2023			52,324	52,324		
5.6 6/1/2024	250,000	2.820%	52,324	302,324	354,648	
12/1/2024			48,799	48,799		
6.6 6/1/2025	170,000	2.880%	48,799	218,799	267,598	
12/1/2025			46,351	46,351		
7.6 6/1/2026	175,000	2.940%	46,351	221,351	267,702	
12/1/2026			43,778	43,778		
8.6 6/1/2027	180,000	3.010%	43,778	223,778	267,557	
12/1/2027			41,069	41,069		
9.6 6/1/2028	190,000	3.080%	41,069	231,069	272,139	
12/1/2028			38,143	38,143		
10.6 6/1/2029	195,000	3.140%	38,143	233,143	271,287	
12/1/2029			35,082	35,082		
11.6 6/1/2030	200,000	3.200%	35,082	235,082	270,164	
12/1/2030			31,882	31,882		
12.6 6/1/2031	205,000	3.280%	31,882	236,882	268,764	
12/1/2031			28,520	28,520		
13.6 6/1/2032	210,000	3.350%	28,520	238,520	267,040	
12/1/2032			25,002	25,002		
14.6 6/1/2033	220,000	3.400%	25,002	245,002	270,005	
12/1/2033			21,262	21,262		
15.6 6/1/2034	225,000	3.440%	21,262	246,262	267,525	
12/1/2034			17,392	17,392		
16.6 6/1/2035	235,000	3.470%	17,392	252,392	269,785	
12/1/2035			13,315	13,315		
17.6 6/1/2036	245,000	3.500%	13,315	258,315	271,630	
12/1/2036			9,028	9,028		
18.6 6/1/2037	250,000	3.530%	9,028	259,028	268,055	
12/1/2037			4,615	4,615		
19.6 6/1/2038	260,000	3.550%	4,615	264,615	269,230	
12/1/2038						
				4,480,000	1,479,268	5,959,268
					5,959,268	5,959,268

Scale : MMD Aaa as of 01-02-2018 + 35 bps for credit (Aa2/BQ)  
+ 75 bps for timing.

**City of Carroll, Iowa**

Proposed General Obligation Bonds, Series 2019A

**EXHIBIT 2-3**

**Street Maintenance Garage & Fire Truck**

<b>SOURCES &amp; USES</b>	
<b>SOURCES</b>	
Par Amount of Bonds	1,120,000.00
Accrued Interest	
Other Monies	
	-----
Total Sources	1,120,000.00
<b>USES</b>	
Deposit to Construction Account	1,075,000.00
Deposit to Reserve Account	
Capitalized Interest Account	0.00
Municipal Bond Insurance	
Underwriters' Discount (\$7.50 per bond)	8,400.00
Costs of Issuance	33,000.00
Accrued Interest	
Rounding Amount	3,600.00
	-----
Total Uses	1,120,000.00
<b>ASSUMPTIONS</b>	
Dated Date	9/1/2019
Delivery Date	9/1/2019
First Interest Date	6/1/2020
First Principal Date	6/1/2020
Last Principal Date	6/1/2025

Arbitrage Yield	3.36376%
TIC	3.58687%
AIC	4.48711%
Average Life	3.67 Years

<b>PROJECTS FINANCED:</b>	
Street Maintenance Garage	\$ 700,000
Fire Truck	375,000
Reserved	-
Reserved	-
	-----
	\$ 1,075,000

<b>DEBT SERVICE SCHEDULE</b>						
Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
						-----
0.75	6/1/2020	150,000	3.120%	27,915	177,915	177,915
	12/1/2020			16,270	16,270	
1.75	6/1/2021	155,000	3.260%	16,270	171,270	187,540
	12/1/2021			13,744	13,744	
2.75	6/1/2022	155,000	3.300%	13,744	168,744	182,487
	12/1/2022			11,186	11,186	
3.75	6/1/2023	135,000	3.340%	11,186	146,186	157,372
	12/1/2023			8,932	8,932	
4.75	6/1/2024	230,000	3.380%	8,932	238,932	247,863
	12/1/2024			5,045	5,045	
5.75	6/1/2025	295,000	3.420%	5,045	300,045	305,089
	12/1/2025					
6.75	6/1/2026					
	12/1/2026					
7.75	6/1/2027					
	12/1/2027					
8.75	6/1/2028					
	12/1/2028					
9.75	6/1/2029					
	12/1/2029					
10.75	6/1/2030					
	12/1/2030					
11.75	6/1/2031					
	12/1/2031					
12.75	6/1/2032					
	12/1/2032					
13.75	6/1/2033					
	12/1/2033					
14.75	6/1/2034					
	12/1/2034					
15.75	6/1/2035					
	12/1/2035					
16.75	6/1/2036					
	12/1/2036					
17.75	6/1/2037					
	12/1/2037					
18.75	6/1/2038					
	12/1/2038					
19.75	6/1/2039					
	12/1/2039					
						-----
		1,120,000		138,266	1,258,266	1,258,266

Scale : MMD Aaa as of 01-02-2018 + NR/BQ credit  
+ 125 bps for timing.

**City of Carroll, Iowa**

**EXHIBIT 2-4**

Proposed G. O. Capital Loan Notes, Series 2023A

**Recreation Center Addition & Improvements (20 Year Bonds)**

<b>SOURCES &amp; USES</b>	
<b>SOURCES</b>	
Par Amount of Bonds	8,460,000.00
Accrued Interest	
Premium	0.58
	-----
Total Sources	8,460,000.00
<b>USES</b>	
Deposit to Construction Account	8,300,000.00
Deposit to Reserve Account	4.58
Capitalized Interest Account	0.00
Municipal Bond Insurance	5.58
Underwriters' Discount (\$12.50 per bond)	105,750.00
Costs of Issuance	52,000.00
Accrued Interest	
Rounding Amount	2,250.00
	-----
Total Uses	8,460,000.00
<b>ASSUMPTIONS</b>	
Dated Date	11/1/2023
Delivery Date	11/1/2023
First Interest Date	6/1/2024
First Principal Date	6/1/2024
Last Principal Date	6/1/2043

<b>DEBT SERVICE SCHEDULE</b>						
Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
6/1/2024	0	3.270%	194,769	194,769	194,769	
12/1/2024			166,945	166,945		
6/1/2025	170,000	3.410%	166,945	336,945	503,891	
12/1/2025			164,047	164,047		
6/1/2026	365,000	3.450%	164,047	529,047	693,094	
12/1/2026			157,751	157,751		
6/1/2027	375,000	3.490%	157,751	532,751	690,501	
12/1/2027			151,207	151,207		
6/1/2028	350,000	3.530%	151,207	501,207	652,414	
12/1/2028			145,029	145,029		
6/1/2029	365,000	3.570%	145,029	510,029	655,059	
12/1/2029			138,514	138,514		
6/1/2030	375,000	3.630%	138,514	513,514	652,028	
12/1/2030			131,708	131,708		
6/1/2031	390,000	3.690%	131,708	521,708	653,416	
12/1/2031			124,512	124,512		
6/1/2032	405,000	3.760%	124,512	529,512	654,025	
12/1/2032			116,898	116,898		
6/1/2033	420,000	3.830%	116,898	536,898	653,797	
12/1/2033			108,855	108,855		
6/1/2034	435,000	3.890%	108,855	543,855	652,711	
12/1/2034			100,395	100,395		
6/1/2035	455,000	3.950%	100,395	555,395	655,789	
12/1/2035			91,408	91,408		
6/1/2036	470,000	4.030%	91,408	561,408	652,817	
12/1/2036			81,938	81,938		
6/1/2037	490,000	4.100%	81,938	571,938	653,876	
12/1/2037			71,893	71,893		
6/1/2038	510,000	4.150%	71,893	581,893	653,786	
12/1/2038			61,310	61,310		
6/1/2039	530,000	4.190%	61,310	591,310	652,621	
12/1/2039			50,207	50,207		
6/1/2040	555,000	4.220%	50,207	605,207	655,414	
12/1/2040			38,496	38,496		
6/1/2041	575,000	4.250%	38,496	613,496	651,993	
12/1/2041			26,278	26,278		
6/1/2042	600,000	4.280%	26,278	626,278	652,555	
12/1/2042			13,438	13,438		
6/1/2043	625,000	4.300%	13,438	638,438	651,875	
12/1/2043						
	8,460,000		4,076,424	12,536,424	12,536,424	

<b>FY 2018 PROJECTS FINANCED:</b>	
Recreation Center	\$ 8,300,000
Reserved	-
Reserved	-
Reserved	-
	\$ 8,300,000

Scale : MMD Aaa as of 01-02-2018 + 35 bps for credit (Aa2/BQ)  
+ 150 bps for timing.

**City of Carroll, Iowa**  
**Projection of G.O. Debt Capacity**

**EXHIBIT 2-5**

Assumes 20 Year Bonds

Updated: 17-Jan-18

Valuation Growth & Debt Limit Assumptions	
Legal Debt Limit	5.00%
Effective Limit	4.00%

*\$3.8 M*      *Str Mnt Gar*      *Rec Pool\*\**  
*Library*      *Fire Truck*      *Rec Adn\*\**

Beginning of Fiscal Year	Actual Valuation	Historical Valuation Growth	Gross Debt Limit	Effective Debt Limit	DEBT ISSUES SUBJECT TO DEBT LIMIT *			Proposed GO Bonds 2018B	Proposed GO Bonds 2019A	Proposed GO Bonds 2023A	Reserved	TOTAL G.O. DEBT OUTST'NDG	Available Effective Capacity	Percent /Debt Gross Debt Limit	Beginning of Fiscal Year
					G.O. - TAXES -	G.O. - TIF -	Sales Tax Bonds								
2011 - 2012	632,429,951	1.9%	31,621,498	25,297,198	4,235,000	945,000	1,650,000					6,830,000	18,467,198	21.60%	2011
2012 - 2013	648,166,368	2.5%	32,408,318	25,926,655	3,520,000	655,000	1,110,000					5,285,000	20,641,655	16.31%	2012
2013 - 2014	654,646,146	1.0%	32,732,307	26,185,846	3,400,000	455,000	560,000					4,415,000	21,770,846	13.49%	2013
2014 - 2015	752,235,898	14.9%	37,611,795	30,089,436	3,750,000	55,000						3,805,000	26,284,436	10.12%	2014
2015 - 2016	757,631,838	0.7%	37,881,592	30,305,274	3,630,000							3,630,000	26,675,274	9.58%	2015
2016 - 2017	775,612,596	2.4%	38,780,630	31,024,504	5,105,000							5,105,000	25,919,504	13.16%	2016
2017 - 2018	781,063,284	0.7%	39,053,164	31,242,531	4,090,000							4,090,000	27,152,531	10.47%	2017
2018 - 2019	846,719,429	8.4%	42,335,971	33,868,777	3,045,000			4,480,000				7,525,000	26,343,777	17.77%	2018
2019 - 2020	850,584,226	0.5%	42,529,211	34,023,369	2,515,000			4,170,000	1,120,000			7,805,000	26,218,369	18.35%	2019
2020 - 2021	854,468,347	0.5%	42,723,417	34,178,734	1,975,000			3,930,000	970,000			6,875,000	27,303,734	16.09%	2020
2021 - 2022	858,371,889	0.5%	42,918,594	34,334,876	1,430,000			3,700,000	815,000			5,945,000	28,389,876	13.85%	2021
2022 - 2023	862,294,948	0.5%	43,114,747	34,491,798	865,000			3,460,000	660,000			4,985,000	29,506,798	11.56%	2022
2023 - 2024	866,237,622	0.5%	43,311,881	34,649,505	295,000			3,210,000	525,000	8,460,000		12,490,000	22,159,505	28.84%	2023
2024 - 2025	870,200,010	0.5%	43,510,001	34,808,000				2,960,000	295,000	8,460,000		11,715,000	23,093,000	26.92%	2024
2025 - 2026	874,182,210	0.5%	43,709,111	34,967,288				2,790,000		8,290,000		11,080,000	23,887,288	25.35%	2025
2026 - 2027	874,182,210		43,709,111	34,967,288				2,615,000		7,925,000		10,540,000	24,427,288	24.11%	2026
2027 - 2028	874,182,210		43,709,111	34,967,288				2,435,000		7,550,000		9,985,000	24,982,288	22.84%	2027
2028 - 2029	874,182,210		43,709,111	34,967,288				2,245,000		7,200,000		9,445,000	25,522,288	21.61%	2028
2029 - 2030	874,182,210		43,709,111	34,967,288				2,050,000		6,835,000		8,885,000	26,082,288	20.33%	2029
2030 - 2031	874,182,210		43,709,111	34,967,288				1,850,000		6,460,000		8,310,000	26,657,288	19.01%	2030
2031 - 2032	874,182,210		43,709,111	34,967,288				1,645,000		6,070,000		7,715,000	27,252,288	17.65%	2031
2032 - 2033	874,182,210		43,709,111	34,967,288				1,435,000		5,665,000		7,100,000	27,867,288	16.24%	2032
2033 - 2034	874,182,210		43,709,111	34,967,288				1,215,000		5,245,000		6,460,000	28,507,288	14.78%	2033
2034 - 2035	874,182,210		43,709,111	34,967,288				990,000		4,810,000		5,800,000	29,167,288	13.27%	2034
2035 - 2036	874,182,210		43,709,111	34,967,288				755,000		4,355,000		5,110,000	29,857,288	11.69%	2035
2036 - 2037	874,182,210		43,709,111	34,967,288				510,000		3,885,000		4,395,000	30,572,288	10.06%	2036
2037 - 2038	874,182,210		43,709,111	34,967,288				260,000		3,395,000		3,655,000	31,312,288	8.36%	2037
2038 - 2039	874,182,210		43,709,111	34,967,288						2,885,000		2,885,000	32,082,288	6.60%	2038
2039 - 2040	874,182,210		43,709,111	34,967,288						2,355,000		2,355,000	32,612,288	5.39%	2039
2040 - 2041	874,182,210		43,709,111	34,967,288						1,800,000		1,800,000	33,167,288	4.12%	2040
2041 - 2042	874,182,210		43,709,111	34,967,288						1,225,000		1,225,000	33,742,288	2.80%	2041
2042 - 2043	874,182,210		43,709,111	34,967,288						625,000		625,000	34,342,288	1.43%	2042
2043 - 2044	874,182,210		43,709,111	34,967,288									34,967,288		2043

\* - Represents G.O. principal outstanding as of the BEGINNING of the fiscal year.

\*\* - Project is subject to voter approval.



## **Scenario 3: Assumes accelerated bonds**

**CITY OF CARROLL, IOWA**  
 Projection of Debt Service Levy & Tax Rate Impact

**EXHIBIT 3-1**  
*Accelerated Repayment of Bonds*

TAX RATE IMPACT	
Fiscal Year 2018-19	(\$0.41)
Fiscal Year 2019-20	\$0.42
Fiscal Year 2020-21	(\$0.00)
Fiscal Year 2021-22	\$0.00

FY18 Pre-Levy => \$ 209,778  
 Trails Library & Str Mt Gar Rec Pool\*\*  
 FY19 CIP Fire Truck Rec Addn\*\*

Fiscal Year Payable	Total Tax Valuation	Historical Taxable Valuation Growth	Tax Rate Per \$1,000	Current Taxes Levied	LOST Revenues	Abatements			Other Sources	TOTAL Resources	Outstanding Debt Issues										Fiscal Fees	Other Uses	TOTAL Uses	Surplus (Deficit)	Ending Balance							
						(1) 2006	2007 & 2008	2008 Assisted Living			TIF Series	TIF/Taxes Series	Series	Ref & Streets Series	Advance Ref 2008 Series	GO Series	GO Series	Proposed GO Note	Proposed GO Bonds	Proposed GO Bonds						Proposed GO Series						
						Ashwood	Westfield	TIF																			2010A/13	2014	2015A	2016A	2016B	2018A
2011 - 2012	400,172,509	4.0%	1.32429	529,944	388,173 *				118,638	1,192,000	52,738	399,723	93,150															2,500		1,193,608	(1,608)	44,913
2012 - 2013	423,107,377	5.7%	1.31815	557,719	304,449 *				118,512	1,047,410	51,338	451,168	91,710															2,000		1,035,585	11,825	56,738
2013 - 2014	436,313,737	3.1%	1.31482	573,673	375,661 *			31,660		1,118,631	54,938	385,518	580,107														2,000	27,033	1,049,595	69,035	125,773	
2014 - 2015	509,745,241	16.8%	1.31502	670,325	346,694 *			56,838		1,125,581	2,922	231,068	428,205	509,710													1,500	(1,747,680)	(574,275)	1,699,856	1,825,629	
2015 - 2016	505,407,544	(0.9%)	1.28846	651,197	399,730 *					1,120,573	0	170,953	236,293	308,848		0	386,070										2,500	1,746,128	2,850,790	(1,730,217)	95,412	
2016 - 2017	507,314,135	0.4%	1.28762	653,228	352,736 *					1,060,167	0			312,170	179,990	268,933	298,745										2,500		1,062,337	(2,169)	93,243	
2017 - 2018	515,496,419	1.6%	1.28014	659,908	379,255 *					1,099,402	0				283,828	262,210	340,058			210,280							3,000	(29,210)	1,070,165	29,237	122,480	
2018 - 2019	550,295,467	6.8%	0.87112	479,371	400,694 *				52,302	964,919	0				281,228		292,223				389,969						1,500		964,919		122,480	
2019 - 2020	560,507,303	1.9%	1.28639	721,033	373,802 *					1,127,387	0				282,978		294,523				369,972	177,915					2,000		1,127,387		122,480	
2020 - 2021	554,452,445	(1.1%)	1.28398	711,905	374,302 *					1,118,759	0				284,400		291,498				353,322	187,540					2,000		1,118,759		122,480	
2021 - 2022	562,597,960	1.5%	1.28442	722,615	374,302 *					1,129,469					290,080		298,060				356,842	182,487					2,000		1,129,469		122,480	
2022 - 2023	544,711,687	(3.2%)	1.28831	701,760	374,302 *					1,108,614					285,180		299,070				364,992	157,372					2,000		1,108,614		122,480	
2023 - 2024	540,107,495	(0.8%)	1.28651	694,854	374,302 *					1,101,708							299,720				552,625	247,863					1,500		1,101,708		122,480	
2024 - 2025	522,752,576	(3.2%)	1.28911	673,888	374,302 *					1,080,742											774,653	305,089					1,000		1,080,742		122,480	
2025 - 2026	521,962,440	(0.2%)	1.28991	673,283	374,302 *					1,080,137											1,079,637						500		1,080,137		122,480	
2026 - 2027	521,962,440		1.16540	608,295	374,302 *					1,015,149											1,014,649						500		1,015,149		122,480	
2027 - 2028	521,962,440		0.95960	500,878	374,302 *			0		875,180																	500		875,180		122,480	
2028 - 2029	521,962,440		0.96078	501,494	374,302 *					875,796																	500		875,796		122,480	
2029 - 2030	521,962,440		0.96056	501,375	374,302 *					875,677																	500		875,677		122,480	
2030 - 2031	521,962,440		0.95855	500,330	374,302 *					874,632																	500		874,632		122,480	
2031 - 2032	521,962,440		0.96433	503,343	374,302 *					877,645																	500		877,645		122,480	
2032 - 2033	521,962,440		0.95835	500,221	374,302 *					874,523																	500		874,523		122,480	
2033 - 2034	521,962,440		0.96008	501,124	374,302 *					875,426																	500		875,426		122,480	
2034 - 2035	521,962,440		0.95929	500,714	374,302 *					875,016																	500		875,016		122,480	
2035 - 2036	521,962,440		0.95593	498,961	374,302 *					873,263																	500		873,263		122,480	
2036 - 2037	521,962,440		0.95938	500,761	374,302 *					875,063																	500		875,063		122,480	
2037 - 2038	521,962,440		0.95962	500,887	374,302 *					875,189																	500		875,189		122,480	
2038 - 2039	521,962,440		0.95673	499,378	374,302 *					873,680																	500		873,680		122,480	

5,256,657 1,258,266 10,495,087



**City of Carroll, Iowa**

Proposed G. O. Capital Loan Notes, Series 2018B

EXHIBIT 3-2

**Library (Accelerated Bonds) & FY 2019 CIP**

<b>SOURCES &amp; USES</b>	
<b>SOURCES</b>	
Par Amount of Notes	4,480,000.00
Cash on Hand	45,000.00
Premium	
<hr/>	
Total Sources	4,525,000.00
<b>USES</b>	
Deposit to Construction Account	4,435,000.00
Deposit to Reserve Account	
Capitalized Interest Account	(0.00)
Municipal Bond Insurance	0.00
Underwriters' Discount (\$10.00 per bond)	44,800.00
Costs of Issuance	45,000.00
Accrued Interest	
Rounding Amount	200.00
<hr/>	
Total Uses	4,525,000.00
<b>ASSUMPTIONS</b>	
Dated Date	10/31/2018
Delivery Date	10/31/2018
First Interest Date	6/1/2019
First Principal Date	6/1/2019
Last Principal Date	6/1/2027
<b><u>Yield Calculations:</u></b>	
Arbitrage Yield	2.91095%
TIC	3.09898%
AIC	3.29041%
Average Life	5.95 Years

<b>PROJECTS FINANCED:</b>	
Library	\$ 3,765,000
Youth Complex Lighting	375,000
Pickleball Courts	175,000
Trails	120,000
	<hr/>
	\$ 4,435,000

<b>DEBT SERVICE SCHEDULE</b>						
Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
<hr/>						
0.6	6/1/2019	315,000	2.520%	74,969	389,969	
	12/1/2019			59,986	59,986	
1.6	6/1/2020	250,000	2.660%	59,986	309,986	
	12/1/2020			56,661	56,661	
2.6	6/1/2021	240,000	2.700%	56,661	296,661	
	12/1/2021			53,421	53,421	
3.6	6/1/2022	250,000	2.740%	53,421	303,421	
	12/1/2022			49,996	49,996	
4.6	6/1/2023	265,000	2.780%	49,996	314,996	
	12/1/2023			46,312	46,312	
5.6	6/1/2024	460,000	2.820%	46,312	506,312	
	12/1/2024			39,826	39,826	
6.6	6/1/2025	695,000	2.880%	39,826	734,826	
	12/1/2025			29,818	29,818	
7.6	6/1/2026	1,020,000	2.940%	29,818	1,049,818	
	12/1/2026			14,824	14,824	
8.6	6/1/2027	985,000	3.010%	14,824	999,824	
	12/1/2027					
9.6	6/1/2028					
	12/1/2028					
10.6	6/1/2029					
	12/1/2029					
11.6	6/1/2030					
	12/1/2030					
12.6	6/1/2031					
	12/1/2031					
13.6	6/1/2032					
	12/1/2032					
14.6	6/1/2033					
	12/1/2033					
15.6	6/1/2034					
	12/1/2034					
16.6	6/1/2035					
	12/1/2035					
17.6	6/1/2036					
	12/1/2036					
18.6	6/1/2037					
	12/1/2037					
19.6	6/1/2038					
	12/1/2038					
<hr/>						
		4,480,000		776,657	5,256,657	
					5,256,657	

Scale : MMD Aaa as of 01-02-2018 + 35 bps for credit (Aa2/BQ)  
+ 75 bps for timing.

**City of Carroll, Iowa**

Proposed General Obligation Bonds, Series 2019A

**EXHIBIT 3-3**

**Street Maintenance Garage & Fire Truck**

<b>SOURCES &amp; USES</b>	
<b>SOURCES</b>	
Par Amount of Bonds	1,120,000.00
Accrued Interest	
Other Monies	
	-----
Total Sources	1,120,000.00
<b>USES</b>	
Deposit to Construction Account	1,075,000.00
Deposit to Reserve Account	
Capitalized Interest Account	0.00
Municipal Bond Insurance	
Underwriters' Discount (\$7.50 per bond)	8,400.00
Costs of Issuance	33,000.00
Accrued Interest	
Rounding Amount	3,600.00
	-----
Total Uses	1,120,000.00
<b>ASSUMPTIONS</b>	
Dated Date	9/1/2019
Delivery Date	9/1/2019
First Interest Date	6/1/2020
First Principal Date	6/1/2020
Last Principal Date	6/1/2025

Arbitrage Yield	3.36376%
TIC	3.58687%
AIC	4.48711%
Average Life	3.67 Years

<b>PROJECTS FINANCED:</b>	
Street Maintenance Garage	\$ 700,000
Fire Truck	375,000
Reserved	-
Reserved	-
	-----
	\$ 1,075,000

<b>DEBT SERVICE SCHEDULE</b>						
Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
-----						
6/1/2020	150,000	3.120%	27,915	177,915	177,915	
12/1/2020			16,270	16,270		
6/1/2021	155,000	3.260%	16,270	171,270	187,540	
12/1/2021			13,744	13,744		
6/1/2022	155,000	3.300%	13,744	168,744	182,487	
12/1/2022			11,186	11,186		
6/1/2023	135,000	3.340%	11,186	146,186	157,372	
12/1/2023			8,932	8,932		
6/1/2024	230,000	3.380%	8,932	238,932	247,863	
12/1/2024			5,045	5,045		
6/1/2025	295,000	3.420%	5,045	300,045	305,089	
12/1/2025						
6/1/2026						
12/1/2026						
6/1/2027						
12/1/2027						
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12/1/2038						
6/1/2039						
12/1/2039						
				-----		
			1,120,000	138,266	1,258,266	1,258,266
Scale : MMD Aaa as of 01-02-2018 + NR/BQ credit + 125 bps for timing.						

**City of Carroll, Iowa**

Proposed G. O. Capital Loan Notes, Series 2027A

**EXHIBIT 3-4**

**Recreation Center Addition & Improvements (Accelerated)**

<b>SOURCES &amp; USES</b>	
<b>SOURCES</b>	
Par Amount of Bonds	8,460,000.00
Accrued Interest	
Premium	0.58
-----	
Total Sources	8,460,000.00
<b>USES</b>	
Deposit to Construction Account	8,300,000.00
Deposit to Reserve Account	4.58
Capitalized Interest Account	0.00
Municipal Bond Insurance	5.58
Underwriters' Discount (\$12.50 per bond)	105,750.00
Costs of Issuance	52,000.00
Accrued Interest	
Rounding Amount	2,250.00
-----	
Total Uses	8,460,000.00
<b>ASSUMPTIONS</b>	
Dated Date	11/1/2027
Delivery Date	11/1/2027
First Interest Date	6/1/2028
First Principal Date	6/1/2028
Last Principal Date	6/1/2039

Arbitrage Yield	3.74157%
TIC	3.97135%
AIC	4.08591%
Average Life	6.41 Years

<b>FY 2018 PROJECTS FINANCED:</b>	
Recreation Center	\$ 8,300,000
Reserved	-
Reserved	-
Reserved	-
-----	
	\$ 8,300,000

<b>DEBT SERVICE SCHEDULE</b>						
Date	Principal	Coupon	Interest	Debt Service	Annual Debt Service	
6/1/2028	695,000	3.270%	179,680	874,680	874,680	
12/1/2028			142,648	142,648		
6/1/2029	590,000	3.410%	142,648	732,648	875,296	
12/1/2029			132,588	132,588		
6/1/2030	610,000	3.450%	132,588	742,588	875,177	
12/1/2030			122,066	122,066		
6/1/2031	630,000	3.490%	122,066	752,066	874,132	
12/1/2031			111,072	111,072		
6/1/2032	655,000	3.530%	111,072	766,072	877,145	
12/1/2032			99,512	99,512		
6/1/2033	675,000	3.570%	99,512	774,512	874,023	
12/1/2033			87,463	87,463		
6/1/2034	700,000	3.630%	87,463	787,463	874,926	
12/1/2034			74,758	74,758		
6/1/2035	725,000	3.690%	74,758	799,758	874,516	
12/1/2035			61,382	61,382		
6/1/2036	750,000	3.760%	61,382	811,382	872,763	
12/1/2036			47,282	47,282		
6/1/2037	780,000	3.830%	47,282	827,282	874,563	
12/1/2037			32,345	32,345		
6/1/2038	810,000	3.890%	32,345	842,345	874,689	
12/1/2038			16,590	16,590		
6/1/2039	840,000	3.950%	16,590	856,590	873,180	
12/1/2039						
6/1/2041						
12/1/2041						
6/1/2042						
12/1/2042						
6/1/2043						
12/1/2043						
6/1/2044						
12/1/2044						
6/1/2045						
12/1/2045						
6/1/2046						
12/1/2046						
6/1/2047						
12/1/2047						
-----						
	8,460,000		2,035,087	10,495,087	10,495,087	
Scale : MMD Aaa as of 01-02-2018 + 35 bps for credit (Aa2/BQ) + 150 bps for timing.						

**City of Carroll, Iowa**  
**Projection of G.O. Debt Capacity**

**EXHIBIT 3-5**

*Accelerated Repayment of Bonds*

Updated: 17-Jan-18

Valuation Growth & Debt Limit Assumptions	
Legal Debt Limit	5.00%
Effective Limit	4.00%

*\$3.8 M*      *Str Mnt Gar*      *Rec Pool\*\**  
*Library*      *Fire Truck*      *Rec Admn\*\**

Beginning of Fiscal Year	Actual Valuation	Historical Valuation Growth	Gross Debt Limit	Effective Debt Limit	DEBT ISSUES SUBJECT TO DEBT LIMIT *			Proposed GO Bonds 2018B	Proposed GO Bonds 2019A	Proposed GO Bonds 2023A	Reserved	TOTAL G.O. DEBT OUTST'NDG	Available Effective Capacity	Percent /Debt Gross Debt Limit	Beginning of Fiscal Year
					G.O. - TAXES -	G.O. - TIF -	Sales Tax Bonds								
2011 - 2012	632,429,951	1.9%	31,621,498	25,297,198	4,235,000	945,000	1,650,000					6,830,000	18,467,198	21.60%	2011
2012 - 2013	648,166,368	2.5%	32,408,318	25,926,655	3,520,000	655,000	1,110,000					5,285,000	20,641,655	16.31%	2012
2013 - 2014	654,646,146	1.0%	32,732,307	26,185,846	3,400,000	455,000	560,000					4,415,000	21,770,846	13.49%	2013
2014 - 2015	752,235,898	14.9%	37,611,795	30,089,436	3,750,000	55,000						3,805,000	26,284,436	10.12%	2014
2015 - 2016	757,631,838	0.7%	37,881,592	30,305,274	3,630,000							3,630,000	26,675,274	9.58%	2015
2016 - 2017	775,612,596	2.4%	38,780,630	31,024,504	5,105,000							5,105,000	25,919,504	13.16%	2016
2017 - 2018	781,063,284	0.7%	39,053,164	31,242,531	4,090,000							4,090,000	27,152,531	10.47%	2017
2018 - 2019	846,719,429	8.4%	42,335,971	33,868,777	3,045,000			4,480,000				7,525,000	26,343,777	17.77%	2018
2019 - 2020	850,584,226	0.5%	42,529,211	34,023,369	2,515,000			4,165,000	1,120,000			7,800,000	26,223,369	18.34%	2019
2020 - 2021	854,468,347	0.5%	42,723,417	34,178,734	1,975,000			3,915,000	970,000			6,860,000	27,318,734	16.06%	2020
2021 - 2022	858,371,889	0.5%	42,918,594	34,334,876	1,430,000			3,675,000	815,000			5,920,000	28,414,876	13.79%	2021
2022 - 2023	862,294,948	0.5%	43,114,747	34,491,798	865,000			3,425,000	660,000			4,950,000	29,541,798	11.48%	2022
2023 - 2024	866,237,622	0.5%	43,311,881	34,649,505	295,000			3,160,000	525,000			3,980,000	30,669,505	9.19%	2023
2024 - 2025	870,200,010	0.5%	43,510,001	34,808,000				2,700,000	295,000			2,995,000	31,813,000	6.88%	2024
2025 - 2026	874,182,210	0.5%	43,709,111	34,967,288				2,005,000				2,005,000	32,962,288	4.59%	2025
2026 - 2027	874,182,210		43,709,111	34,967,288				985,000				985,000	33,982,288	2.25%	2026
2027 - 2028	874,182,210		43,709,111	34,967,288						8,460,000		8,460,000	26,507,288	19.36%	2027
2028 - 2029	874,182,210		43,709,111	34,967,288						7,765,000		7,765,000	27,202,288	17.77%	2028
2029 - 2030	874,182,210		43,709,111	34,967,288						7,175,000		7,175,000	27,792,288	16.42%	2029
2030 - 2031	874,182,210		43,709,111	34,967,288						6,565,000		6,565,000	28,402,288	15.02%	2030
2031 - 2032	874,182,210		43,709,111	34,967,288						5,935,000		5,935,000	29,032,288	13.58%	2031
2032 - 2033	874,182,210		43,709,111	34,967,288						5,280,000		5,280,000	29,687,288	12.08%	2032
2033 - 2034	874,182,210		43,709,111	34,967,288						4,605,000		4,605,000	30,362,288	10.54%	2033
2034 - 2035	874,182,210		43,709,111	34,967,288						3,905,000		3,905,000	31,062,288	8.93%	2034
2035 - 2036	874,182,210		43,709,111	34,967,288						3,180,000		3,180,000	31,787,288	7.28%	2035
2036 - 2037	874,182,210		43,709,111	34,967,288						2,430,000		2,430,000	32,537,288	5.56%	2036
2037 - 2038	874,182,210		43,709,111	34,967,288						1,650,000		1,650,000	33,317,288	3.77%	2037
2038 - 2039	874,182,210		43,709,111	34,967,288						840,000		840,000	34,127,288	1.92%	2038
2039 - 2040	874,182,210		43,709,111	34,967,288									34,967,288		2039

\* - Represents G.O. principal outstanding as of the BEGINNING of the fiscal year.

\*\* - Project is subject to voter approval.

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Honorable Mayor and City Council Members

**FROM:** Mike Pogge-Weaver, City Manager *MJPW*

**DATE:** January 18, 2018

**SUBJECT:** 2019-2023 Capital Improvement Plan (CIP)

The City of Carroll has been completing CIP budgets for more than a decade. The proposed CIP takes into consideration the Annual Planning session of the Council, functional needs identified by Staff (who deliver the services) and citizens through public comments and other methods. The CIP provides the opportunity to implement the Council and community priorities and include them in the future annual budgets. As such, the FY 2019 column of the CIP has been incorporated into the FY 2019 budget proposal.

Attached please find the proposed 2019-2023 CIP with supporting documentation. It is presented in three different formats;

1. Projects & Funding Sources by Department
2. Projects by Funding Source
3. Capital Improvement Plan by Project

Also included is the Local Option Sales Tax (LOST) and Hotel/Motel Tax balances based on the proposed CIP.

This year's CIP includes the following new projects that have come directly out of Council's Annual Planning session or other discussions at the Council table.

1. Revisit traffic signal situation – Hwy 30 at Court and Adams, including pedestrian crossing across Hwy 30
2. Identify and evaluation alternatives for affordable lot prices to include city land acquisition and/or infrastructure
3. A more permanent set of pickleball courts – at Northwest Park

Funding sources are identified for all of the proposed projects through the next five years with the exception of four: partial funding for the Library/City Hall Remodels, Golf Cart Shed, Graham Park Revitalization Project, and partial funding for the Street Maintenance Building. Other than

the projects without identified funding sources, the proposed funding is projected to leave adequate balances in the funding sources whether it be cash on hand or bonding authority. It is projected that the current debt service levy would not increase to meet principal and interest payments approved under *council voted* authority.

The CIP does include a number of large projects and associated G.O. bond issuances. In total, the CIP as presented lists \$14,810,000 in new G.O. bond issuances related to the City Hall/Library project, Rec Center improvements, Street Maintenance Building, Fire Engine replacement, Trails expansion, Pickleball Courts, and Lighting at Youth Sports Complex. Council should discuss these projects and their timing. As a point of reference, our current Debt Service Levy is \$1.28014 per \$1,000 in value while over the past 10 years it has been as high as \$2.01769 per \$1,000 in value. Staff has worked with PFM to structure debt for these projects to be phased in over the next 5 years to keep the debt service levy from rising above \$1.28.

The CIP and the FY 2019 budget outlines a plan to continue to save for the Street Maintenance Building project with a goal of financing the \$4,955,000 project with debt issuance in 2020 of \$700,000 or less. Even with this plan, the CIP shows a funding gap of \$417,500 for the project and staff continues to look for funds to fill this funding gap. The Council should discuss this specifically and provide guidance to staff is this how they would like to proceed with this project.

The plan also calls for the expenditure of \$4,550,000 in LOST funds and \$750,000 in Hotel/Motel funds throughout the five-year proposal time period. The estimated balance in both the LOST fund and Hotel/Motel fund at the end of the five years is greater than the current projected balance.

I am available to discuss this proposed CIP 2019-2023 at any time as well as during the Council meeting. Please feel free to call me at any time.

**RECOMMENDATION:** Motion to adopt the 2019-2023 Capital Improvement Plan.

City of Carroll, Iowa  
*Capital Improvement Plan - Budget FY 19*  
 FY 19 thru FY 23

**PROJECTS & FUNDING SOURCES BY DEPARTMENT**

Department	Project #	FY 19	FY 20	FY 21	FY 22	FY 23	Total
<b>Aquatic Center</b>							
Aquatic Center Slide	AQC-21-001			375,000			375,000
<i>LOST</i>				<i>375,000</i>			<i>375,000</i>
<b>Aquatic Center Total</b>				<b>375,000</b>			<b>375,000</b>
<b>City Hall</b>							
Library/City Hall Remodels	CIT-18-001	5,191,779	938,634				6,130,413
<i>G.O. Bond (Citizen Vote)</i>		<i>3,765,000</i>					<i>3,765,000</i>
<i>LOST</i>		<i>150,000</i>					<i>150,000</i>
<i>Non City Sources</i>		<i>1,092,806</i>	<i>81,750</i>	<i>64,000</i>	<i>10,500</i>		<i>1,249,056</i>
<i>Undetermined</i>			<i>946,264</i>				<i>946,264</i>
<b>City Hall Total</b>		<b>5,191,779</b>	<b>938,634</b>				<b>6,130,413</b>
<b>Fire</b>							
Fire Engine Replacement	FIRE-20-001		375,000				375,000
<i>G.O. Bond (Council Vote)</i>			<i>375,000</i>				<i>375,000</i>
<b>Fire Total</b>			<b>375,000</b>				<b>375,000</b>
<b>Golf Course</b>							
Golf Cart Shed	GLF-19-001			200,000			200,000
<i>Undetermined</i>				<i>200,000</i>			<i>200,000</i>
<b>Golf Course Total</b>				<b>200,000</b>			<b>200,000</b>
<b>Parks</b>							
Trails Expansion	PRK-14-001	675,000		600,000		600,000	1,875,000
<i>Anticipated Grants</i>			<i>100,000</i>		<i>100,000</i>		<i>200,000</i>
<i>G.O. Bond (Council Vote)</i>		<i>120,000</i>					<i>120,000</i>
<i>Hotel / Motel Tax</i>		<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>100,000</i>	<i>500,000</i>
<i>LOST</i>		<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>150,000</i>	<i>750,000</i>
Pickelball Courts - Northwest Park	PRK-19-001	175,000					175,000
<i>G.O. Bond (Council Vote)</i>		<i>175,000</i>					<i>175,000</i>
Lighting at Youth Sports Complex	PRK-20-001	375,000					375,000
<i>G.O. Bond (Council Vote)</i>		<i>375,000</i>					<i>375,000</i>
Graham Park Revitalization Project	PRK-20-002		250,000	250,000			500,000
<i>Undetermined</i>			<i>250,000</i>	<i>250,000</i>			<i>500,000</i>
<b>Parks Total</b>		<b>1,225,000</b>	<b>250,000</b>	<b>850,000</b>		<b>600,000</b>	<b>2,925,000</b>
<b>Recreation Center</b>							
Theater Improvements	REC-21-001	100,000	150,000				250,000
<i>Hotel / Motel Tax</i>		<i>100,000</i>	<i>150,000</i>				<i>250,000</i>
Rec Center Indoor Pool Remodel	REC-23-001					6,300,000	6,300,000

Department	Project #	FY 19	FY 20	FY 21	FY 22	FY 23	Total
G.O. Bond (Citizen Vote)						6,300,000	6,300,000
Rec Center - East Side Addition	REC-23-002					1,800,000	1,800,000
G.O. Bond (Citizen Vote)						1,800,000	1,800,000
Recreation Center Locker Rooms	REC-23-003					1,200,000	1,200,000
G.O. Bond (Citizen Vote)						1,200,000	1,200,000
<b>Recreation Center Total</b>		<b>100,000</b>	<b>150,000</b>			<b>9,300,000</b>	<b>9,550,000</b>
<b>Storm Water</b>							
Streambed Stabilization	STW-13-001	350,000					350,000
<b>Storm Water Total</b>		<b>350,000</b>					<b>350,000</b>
<b>Streets</b>							
Street Maintenance Building	STR-14-003	455,000	4,500,000				4,955,000
G.O. Bond (Council Vote)			700,000				700,000
General Fund Levy		375,000					375,000
Interest Income		10,000					10,000
LOST		350,000	500,000				850,000
Road Use Tax			590,000				590,000
Undetermined			417,500				417,500
US 30-Grant Intersection	STR-14-004	1,200,000					1,200,000
Interest Income		10,000					10,000
State Grant		500,000					500,000
Downtown Streetscape Phase 9	STR-16-002	1,255,000					1,255,000
Tax Increment Financing		355,000					355,000
Corridor Entry Features	STR-17-005	105,000					105,000
General Fund Levy		125,000					125,000
Downtown Streetscape Phase 10	STR-18-002	76,000	800,000				876,000
Tax Increment Financing		876,000					876,000
Street Rehab - 2018	STR-19-001	625,000					625,000
LOST		425,000					425,000
Road Use Tax		100,000					100,000
Storm Water Utility		100,000					100,000
Downtown Streetscape Phase 11	STR-19-002		165,000	1,490,000			1,655,000
Tax Increment Financing			165,000	1,490,000			1,655,000
Sidewalks	STR-19-003	50,000	50,000	50,000	50,000	50,000	250,000
General Fund Levy		50,000	50,000	50,000	50,000	50,000	250,000
Street Rehab - 2019	STR-20-001	75,000	625,000				700,000
LOST		75,000	425,000				500,000
Road Use Tax			100,000				100,000
Storm Water Utility			100,000				100,000
Street Rehab - 2020	STR-21-001		75,000	625,000			700,000
LOST			75,000	425,000			500,000
Road Use Tax				100,000			100,000
Storm Water Utility				100,000			100,000
Street Rehab - 2021	STR-22-001			75,000	625,000		700,000
LOST				75,000	425,000		500,000
Road Use Tax					100,000		100,000
Storm Water Utility					100,000		100,000
Medium Duty Truck Purchase	STR-22-002				175,000		175,000
Road Use Tax					175,000		175,000
Street Rehab - 2022	STR-23-001				75,000	625,000	700,000
LOST					75,000	425,000	500,000
Road Use Tax						100,000	100,000
Storm Water Utility						100,000	100,000



Department	Project #	FY 19	FY 20	FY 21	FY 22	FY 23	Total
<b>Streets Total</b>		<b>3,841,000</b>	<b>6,215,000</b>	<b>2,240,000</b>	<b>925,000</b>	<b>675,000</b>	<b>13,896,000</b>
<b>Wastewater</b>							
Jet/Vac Equipment Purchase <i>Sewer Utility</i>	WWTP-14-001	400,000 <i>400,000</i>					400,000 <i>400,000</i>
WWTP Improvements-2018 <i>Sewer Utility</i> <i>State Loan</i>	WWTP-15-001	1,160,000 <i>730,000</i>	2,170,000				3,330,000 <i>730,000</i> <i>2,170,000</i>
WWTP Improvements-2019 <i>Wastewater Utility</i>	WWTP-17-001					500,000 <i>500,000</i>	500,000 <i>500,000</i>
<b>Wastewater Total</b>		<b>1,560,000</b>	<b>2,170,000</b>			<b>500,000</b>	<b>4,230,000</b>
<b>Water</b>							
Watermain Replacement <i>Water Utility</i>	WTR-16-001	50,000	450,000 <i>450,000</i>				500,000 <i>450,000</i>
Watermain Replacement <i>Water Utility</i>	WTR-17-001		50,000 <i>50,000</i>	450,000 <i>450,000</i>			500,000 <i>500,000</i>
Water Meter Replacement <i>Water Utility</i>	WTR-17-002	250,000 <i>250,000</i>					250,000 <i>250,000</i>
Watermain Replacement <i>Water Utility</i>	WTR-18-001			50,000 <i>50,000</i>	450,000 <i>450,000</i>		500,000 <i>500,000</i>
<b>Water Total</b>		<b>300,000</b>	<b>500,000</b>	<b>500,000</b>	<b>450,000</b>		<b>1,750,000</b>
<b>GRAND TOTAL</b>		<b>12,567,779</b>	<b>10,598,634</b>	<b>4,165,000</b>	<b>1,375,000</b>	<b>11,075,000</b>	<b>39,781,413</b>

City of Carroll, Iowa  
*Capital Improvement Plan - Budget FY 19*  
 FY 19 thru FY 23

**PROJECTS BY FUNDING SOURCE**

Source	Project #	FY 19	FY 20	FY 21	FY 22	FY 23	Total
<b>Anticipated Grants</b>							
Trails Expansion	PRK-14-001		100,000		100,000		200,000
<b>Anticipated Grants Total</b>			<b>100,000</b>		<b>100,000</b>		<b>200,000</b>
<b>G.O. Bond (Citizen Vote)</b>							
Library/City Hall Remodels	CIT-18-001	3,765,000					3,765,000
Rec Center Indoor Pool Remodel	REC-23-001				6,300,000		6,300,000
Rec Center - East Side Addition	REC-23-002				1,800,000		1,800,000
Recreation Center Locker Rooms	REC-23-003				1,200,000		1,200,000
<b>G.O. Bond (Citizen Vote) Total</b>		<b>3,765,000</b>			<b>9,300,000</b>		<b>13,065,000</b>
<b>G.O. Bond (Council Vote)</b>							
Fire Engine Replacement	FIRE-20-001		375,000				375,000
Trails Expansion	PRK-14-001	120,000					120,000
Pickelball Courts - Northwest Park	PRK-19-001	175,000					175,000
Lighting at Youth Sports Complex	PRK-20-001	375,000					375,000
Street Maintenance Building	STR-14-003		700,000				700,000
<b>G.O. Bond (Council Vote) Total</b>		<b>670,000</b>	<b>1,075,000</b>				<b>1,745,000</b>
<b>General Fund Levy</b>							
Street Maintenance Building	STR-14-003	375,000					375,000
Corridor Entry Features	STR-17-005	125,000					125,000
Sidewalks	STR-19-003	50,000	50,000	50,000	50,000	50,000	250,000
<b>General Fund Levy Total</b>		<b>550,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>750,000</b>
<b>Hotel / Motel Tax</b>							
Trails Expansion	PRK-14-001	100,000	100,000	100,000	100,000	100,000	500,000
Theater Improvements	REC-21-001	100,000	150,000				250,000
<b>Hotel / Motel Tax Total</b>		<b>200,000</b>	<b>250,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>750,000</b>
<b>Interest Income</b>							
Street Maintenance Building	STR-14-003	10,000					10,000
US 30-Grant Intersection	STR-14-004	10,000					10,000
<b>Interest Income Total</b>		<b>20,000</b>					<b>20,000</b>
<b>LOST</b>							

Source	Project #	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Aquatic Center Slide	AQC-21-001			375,000			375,000
Library/City Hall Remodels	CIT-18-001	150,000					150,000
Trails Expansion	PRK-14-001	150,000	150,000	150,000	150,000	150,000	750,000
Street Maintenance Building	STR-14-003	350,000	500,000				850,000
Street Rehab - 2018	STR-19-001	425,000					425,000
Street Rehab - 2019	STR-20-001	75,000	425,000				500,000
Street Rehab - 2020	STR-21-001		75,000	425,000			500,000
Street Rehab - 2021	STR-22-001			75,000	425,000		500,000
Street Rehab - 2022	STR-23-001				75,000	425,000	500,000
<b>LOST Total</b>		<b>1,150,000</b>	<b>1,150,000</b>	<b>1,025,000</b>	<b>650,000</b>	<b>575,000</b>	<b>4,550,000</b>

### Non City Sources

Library/City Hall Remodels	CIT-18-001	1,092,806	81,750	64,000	10,500		1,249,056
<b>Non City Sources Total</b>		<b>1,092,806</b>	<b>81,750</b>	<b>64,000</b>	<b>10,500</b>		<b>1,249,056</b>

### Road Use Tax

Street Maintenance Building	STR-14-003		590,000				590,000
Street Rehab - 2018	STR-19-001	100,000					100,000
Street Rehab - 2019	STR-20-001		100,000				100,000
Street Rehab - 2020	STR-21-001			100,000			100,000
Street Rehab - 2021	STR-22-001				100,000		100,000
Medium Duty Truck Purchase	STR-22-002				175,000		175,000
Street Rehab - 2022	STR-23-001					100,000	100,000
<b>Road Use Tax Total</b>		<b>100,000</b>	<b>690,000</b>	<b>100,000</b>	<b>275,000</b>	<b>100,000</b>	<b>1,265,000</b>

### Sewer Utility

Jet/Vac Equipment Purchase	WWTP-14-001	400,000					400,000
WWTP Improvements-2018	WWTP-15-001	730,000					730,000
<b>Sewer Utility Total</b>		<b>1,130,000</b>					<b>1,130,000</b>

### State Grant

US 30-Grant Intersection	STR-14-004	500,000					500,000
<b>State Grant Total</b>		<b>500,000</b>					<b>500,000</b>

### State Loan

WWTP Improvements-2018	WWTP-15-001		2,170,000				2,170,000
<b>State Loan Total</b>			<b>2,170,000</b>				<b>2,170,000</b>

### Storm Water Utility

Street Rehab - 2018	STR-19-001	100,000					100,000
Street Rehab - 2019	STR-20-001		100,000				100,000
Street Rehab - 2020	STR-21-001			100,000			100,000
Street Rehab - 2021	STR-22-001				100,000		100,000
Street Rehab - 2022	STR-23-001					100,000	100,000
<b>Storm Water Utility Total</b>		<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>	<b>500,000</b>

Source	Project #	FY 19	FY 20	FY 21	FY 22	FY 23	Total
<b>Tax Increment Financing</b>							
Downtown Streetscape Phase 9	STR-16-002	355,000					355,000
Downtown Streetscape Phase 10	STR-18-002	876,000					876,000
Downtown Streetscape Phase 11	STR-19-002		165,000	1,490,000			1,655,000
<b>Tax Increment Financing Total</b>		<b>1,231,000</b>	<b>165,000</b>	<b>1,490,000</b>			<b>2,886,000</b>
<b>Undetermined</b>							
Library/City Hall Remodels	CIT-18-001		946,264				946,264
Golf Cart Shed	GLF-19-001			200,000			200,000
Graham Park Revitalization Project	PRK-20-002		250,000	250,000			500,000
Street Maintenance Building	STR-14-003		417,500				417,500
<b>Undetermined Total</b>			<b>1,613,764</b>	<b>450,000</b>			<b>2,063,764</b>
<b>Wastewater Utility</b>							
WWTP Improvements-2019	WWTP-17-001					500,000	500,000
<b>Wastewater Utility Total</b>						<b>500,000</b>	<b>500,000</b>
<b>Water Utility</b>							
Watermain Replacement	WTR-16-001		450,000				450,000
Watermain Replacement	WTR-17-001		50,000	450,000			500,000
Water Meter Replacement	WTR-17-002	250,000					250,000
Watermain Replacement	WTR-18-001			50,000	450,000		500,000
<b>Water Utility Total</b>		<b>250,000</b>	<b>500,000</b>	<b>500,000</b>	<b>450,000</b>		<b>1,700,000</b>
<b>GRAND TOTAL</b>		<b>10,758,806</b>	<b>7,945,514</b>	<b>3,879,000</b>	<b>1,735,500</b>	<b>10,725,000</b>	<b>35,043,820</b>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

City of Carroll, Iowa

Department Aquatic Center  
 Contact Park & Rec Director  
 Type Construction-New  
 Useful Life 25 Years  
 Category Park Improvements

Project #	AQC-21-001
Project Name	Aquatic Center Slide

<b>Description</b>	Total Project Cost: \$375,000
Replace one of the speed slides at the Aquatic Center	

<b>Justification</b>
Need a new piece of equipment at the Aquatic Center. Nothing new since opening in 2009.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Equip/Vehicles/Furnishings			375,000			375,000
<b>Total</b>			<b>375,000</b>			<b>375,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
LOST			375,000			375,000
<b>Total</b>			<b>375,000</b>			<b>375,000</b>

<b>Budget Impact/Other</b>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department City Hall

City of Carroll, Iowa

Contact City Manager

Project # CIT-18-001  
 Project Name Library/City Hall Remodels

Type Renovation  
 Useful Life 40 years  
 Category Buildings

<b>Description</b>	Total Project Cost: \$6,790,227
Renovation of 112 E. 5th Street for an expanded Library and renovation of 627 N. Adams Street for City Hall.	

<b>Justification</b>
"Implementation of Library/City Hall concept/financing plan, design and construction" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
659,814	Library Remodel	3,481,744	938,634				4,420,378
	City Hall Remodel	1,710,035					1,710,035
<b>Total</b>	<b>Total</b>	<b>5,191,779</b>	<b>938,634</b>				<b>6,130,413</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
679,907	G.O. Bond (Citizen Vote)	3,765,000					3,765,000
	LOST	150,000					150,000
<b>Total</b>	Non City Sources	1,092,806	81,750	64,000	10,500		1,249,056
	Undetermined		946,264				946,264
	<b>Total</b>	<b>5,007,806</b>	<b>1,028,014</b>	<b>64,000</b>	<b>10,500</b>		<b>6,110,320</b>

<b>Budget Impact/Other</b>
Prior Expenditures - F.Y. 17/18, \$659,814 Est.
Prior Revenue - F.Y. 17/18, LOST, \$350,000 F.Y. 17/18, Non City Sources, \$329,907 Est.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Fire

City of Carroll, Iowa

Contact Fire Chief

Project # FIRE-20-001  
 Project Name Fire Engine Replacement

Type Equipment-Replace  
 Useful Life 35 years  
 Category Vehicles

<b>Description</b>	Total Project Cost: \$375,000
Fire Engine: 1,500 G.P.M pump, enclosed cab with five seating positions	

<b>Justification</b>
The new engine will remove from service a 1983 GMC Toyne Fire Engine.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Equip/Vehicles/Furnishings		375,000				375,000
<b>Total</b>		<b>375,000</b>				<b>375,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
G.O. Bond (Council Vote)		375,000				375,000
<b>Total</b>		<b>375,000</b>				<b>375,000</b>

<b>Budget Impact/Other</b>
Reduced maintenance and repair costs.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Golf Course  
 Contact Park & Rec Director  
 Type Construction-New  
 Useful Life 30 years  
 Category Buildings

City of Carroll, Iowa

Project #	GLF-19-001
Project Name	Golf Cart Shed

<b>Description</b>	Total Project Cost: \$200,000
Build a 30' x 50' golf cart shed.	

<b>Justification</b>
This has been a request of the golfers.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Total Estimate, for setup			200,000			200,000
<b>Total</b>			<b>200,000</b>			<b>200,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Undetermined			200,000			200,000
<b>Total</b>			<b>200,000</b>			<b>200,000</b>

<b>Budget Impact/Other</b>



# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Parks  
 Contact Park & Rec Director  
 Type Improvement  
 Useful Life 40 years  
 Category Park Improvements

City of Carroll, Iowa

Project #	PRK-14-001
Project Name	Trails Expansion

<b>Description</b>	Total Project Cost: \$2,654,748
Construct 8 ft. or 10 ft. wide concrete Citywide trail system approved by the City Council Trails Master Plan. The first segment of the trails is complete. The next phase will go north from Veterans Park, then cross N. Grant Road over to the Carroll Municipal Golf Course, then proceed north past Carroll Community High School and end at 30th Street.	

<b>Justification</b>
"Trails expansion" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
779,748	Total Estimate, for setup	675,000		600,000		600,000	1,875,000
<b>Total</b>	<b>Total</b>	<b>675,000</b>		<b>600,000</b>		<b>600,000</b>	<b>1,875,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
1,084,748	Anticipated Grants		100,000		100,000		200,000
	G.O. Bond (Council Vote)	120,000					120,000
<b>Total</b>	Hotel / Motel Tax	100,000	100,000	100,000	100,000	100,000	500,000
	LOST	150,000	150,000	150,000	150,000	150,000	750,000
	<b>Total</b>	<b>370,000</b>	<b>350,000</b>	<b>250,000</b>	<b>350,000</b>	<b>250,000</b>	<b>1,570,000</b>

<b>Budget Impact/Other</b>
Prior Expenditures: F.Y. 16/17, \$78,878 F.Y. 17/18, \$700,870 est.  Prior Funding: Hotel/Motel, FY 15/16, \$80,000 LOST, FY 16/17, \$240,000 Interest Income, FY 16/17, \$174 REAP Grant, FY 17/18, \$122,218 GO Bonds, FY 17/18, \$200,000 LOST, FY 17/18, \$291,982 Hotel/Motel, FY 17/18, \$150,000 Interest Income, FY 17/18, \$374

Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Parks  
 Contact Park & Rec Director  
 Type Construction-New  
 Useful Life 30 years  
 Category Park Improvements

City of Carroll, Iowa

Project #	PRK-19-001
Project Name	Pickelball Courts - Northwest Park

<b>Description</b>	Total Project Cost: \$175,000
Tear out the current asphalt and concrete on the existing tennis courts. Regrade, improve drainage and install 5" of PCC and 2.5" of ACC. Leave existing fencing and remove old light poles.	

<b>Justification</b>
"A more permanent set of pickleball courts - at Northwest Park" is a New Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Total Estimate, for setup	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
G.O. Bond (Council Vote)	175,000					175,000
<b>Total</b>	<b>175,000</b>					<b>175,000</b>

<b>Budget Impact/Other</b>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Parks  
 Contact Park & Rec Director  
 Type Improvement  
 Useful Life 25 Years  
 Category Park Improvements

City of Carroll, Iowa

Project # PRK-20-001  
 Project Name Lighting at Youth Sports Complex

**Description** Total Project Cost: \$375,000  
 Install new poles and lights to fields 4, 6, and 7.

**Justification**  
 Current light poles were installed mid 1990's and are at their life expectancy.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Total Estimate, for setup	375,000					375,000
<b>Total</b>	<b>375,000</b>					<b>375,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
G.O. Bond (Council Vote)	375,000					375,000
<b>Total</b>	<b>375,000</b>					<b>375,000</b>

**Budget Impact/Other**

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Parks  
 Contact Park & Rec Director  
 Type Improvement  
 Useful Life 40 years  
 Category Park Improvements

City of Carroll, Iowa

Project #	PRK-20-002
Project Name	Graham Park Revitalization Project

<b>Description</b>	Total Project Cost: \$575,000
This is the plan that has come from the Iowa State University Study that incorporates the Graham Park District (Graham Park, Carroll Athletic Field, Merchants Park, Carroll Recreation Center, Girls Softball Complex and the Carroll Family Aquatic Center) into a common theme.	

<b>Justification</b>
"Develop plans regarding Graham Park Athletic District, including parking" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
75,000	Park Development		250,000	250,000			500,000
<b>Total</b>	<b>Total</b>		<b>250,000</b>	<b>250,000</b>			<b>500,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
75,000	Undetermined		250,000	250,000			500,000
<b>Total</b>	<b>Total</b>		<b>250,000</b>	<b>250,000</b>			<b>500,000</b>

<b>Budget Impact/Other</b>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Recreation Center

City of Carroll, Iowa

Contact Park & Rec Director

Project #	REC-21-001
Project Name	Theater Improvements

Type Improvement  
 Useful Life 30 years  
 Category Buildings

<b>Description</b>	Total Project Cost: \$250,000
FY 19 - New lighting  FY 20 - New sound system, replace carpeting, update dressing rooms and add WiFi	

<b>Justification</b>
Outdated theater  "Start Rec Center improvement projects" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Total Estimate, for setup	100,000	150,000				250,000
<b>Total</b>	<b>100,000</b>	<b>150,000</b>				<b>250,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Hotel / Motel Tax	100,000	150,000				250,000
<b>Total</b>	<b>100,000</b>	<b>150,000</b>				<b>250,000</b>

<b>Budget Impact/Other</b>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Recreation Center

City of Carroll, Iowa

Contact Park & Rec Director

Project #	REC-23-001
Project Name	Rec Center Indoor Pool Remodel

Type Improvement  
 Useful Life 40 years  
 Category Buildings

<b>Description</b>	Total Project Cost: \$6,300,000
Remodel indoor pool area with zero depth entry, slides and more activities for families with young children. Build new whirlpool, sauna and steam room to area where those areas are more accessible during times when the main pool is closed.	

<b>Justification</b>
Current pool area is approximately 40 years old, outdated and in need of new amenities.
"Start Rec Center improvement projects" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Total Estimate, for setup					6,300,000	6,300,000
<b>Total</b>					<b>6,300,000</b>	<b>6,300,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
G.O. Bond (Citizen Vote)					6,300,000	6,300,000
<b>Total</b>					<b>6,300,000</b>	<b>6,300,000</b>

<b>Budget Impact/Other</b>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

City of Carroll, Iowa

Department Recreation Center

Contact Park & Rec Director

Type Construction-New

Useful Life 40 years

Category Buildings

Project # REC-23-002

Project Name Rec Center - East Side Addition

Total Project Cost: \$1,800,000

## Description

Addition to the east side of the Recreation Center, approximately 50 ft x 100 ft.

## Justification

More open space is needed at the Carroll Recreation Center for indoor recreation activities. This is part of the 2007 Recreation Center Master Plan.

"Start Rec Center improvement projects" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Total Estimate, for setup					1,800,000	1,800,000
<b>Total</b>					<b>1,800,000</b>	<b>1,800,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
G.O. Bond (Citizen Vote)					1,800,000	1,800,000
<b>Total</b>					<b>1,800,000</b>	<b>1,800,000</b>

## Budget Impact/Other

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

City of Carroll, Iowa

Department Recreation Center

Contact Park & Rec Director

Type Improvement

Useful Life 40 years

Category Buildings

Project # REC-23-003  
 Project Name Recreation Center Locker Rooms

Total Project Cost: \$1,200,000

## Description

Remodel of all locker rooms to be ADA compliant and more energy efficient.

## Justification

Many of the fixtures and building area needs replacing.

"Start Rec Center improvement projects" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Total Estimate, for setup					1,200,000	1,200,000
<b>Total</b>					<b>1,200,000</b>	<b>1,200,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
G.O. Bond (Citizen Vote)					1,200,000	1,200,000
<b>Total</b>					<b>1,200,000</b>	<b>1,200,000</b>

## Budget Impact/Other



# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Storm Water

City of Carroll, Iowa

Contact Public Works Director

Project #	STW-13-001
Project Name	Streambed Stabilization

Type Construction-New

Useful Life 50 years

Category Storm Sewer Construction

<b>Description</b>	Total Project Cost: \$385,000
Construction of Middle Raccoon River streambed stabilization structure.	

<b>Justification</b>
Sanitary sewer gravity outfall river crossing is exposed through the river channel as a result of streambed degradation. Sewer lowering is not possible due to head restrictions.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
35,000	Construction	350,000					350,000
<b>Total</b>	<b>Total</b>	<b>350,000</b>					<b>350,000</b>

Prior  
385,000  
Total

<b>Budget Impact/Other</b>
Streambed stabilization is anticipated to reduce the probability and cost of future sanitary sewer damage at this location.
Prior Expenditure: Planning/Design, F.Y. 17-18, \$35,000
Prior Funding: Storm Water Utility, F.Y. 13-14, \$385,000

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets  
 Contact Public Works Director  
 Type Construction-New  
 Useful Life 40 years  
 Category Buildings

City of Carroll, Iowa

Project #	STR-14-003
Project Name	Street Maintenance Building

<b>Description</b>	Total Project Cost: \$4,977,500
Construction of shop addition, maintenance area and unheated storage. Renovation of existing Street Maintenance Garage.	
Proposed Schedule:	
Preliminary Design	July, 2018
Final Design	December, 2018
Bidding	March, 2019
Begin Construction	July, 2019

<b>Justification</b>
Needs identified in Maximus, Inc. Facilities Space Needs Assessment, January 2001.
"Implement Street Maintenance Building project" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
22,500	Planning/Design	455,000					455,000
	Construction		4,500,000				4,500,000
<b>Total</b>	<b>Total</b>	<b>455,000</b>	<b>4,500,000</b>				<b>4,955,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
2,035,000	G.O. Bond (Council Vote)		700,000				700,000
	General Fund Levy	375,000					375,000
	Interest Income	10,000					10,000
	LOST	350,000	500,000				850,000
	Road Use Tax		590,000				590,000
	Undetermined		417,500				417,500
	<b>Total</b>	<b>735,000</b>	<b>2,207,500</b>				<b>2,942,500</b>

<b>Budget Impact/Other</b>
Budget impact of proposed Street Maintenance Building will include utility and future maintenance and repair costs. Current building is anticipated to be utilized for storage. Utility costs are anticipated to be reduced.
Prior Expenditure: Planning/Design, F.Y. 15-16, \$22,500
Prior Funding: General Fund, F.Y. 13-14, \$75,000
General Fund, F.Y. 16-17, \$350,000
LOST, F.Y. 16-17, \$1,600,000
(C.P. Streets, F.Y. 16-17, \$52,500. Part of General Fund F.Y. 13-14, \$75,000)
Interest, F.Y. 17-18, \$10,000

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets  
 Contact Public Works Director  
 Type Construction-New  
 Useful Life 40 years  
 Category Street Construction

City of Carroll, Iowa

Project #	STR-14-004
Project Name	US 30-Grant Intersection

Description	Total Project Cost: \$1,700,200																				
<p><b>Proposed Improvement Plan</b>                      Based on intersection safety performance and identified concerns, the City of Carroll proposes roadway widening and replacement of the traffic signal at the intersection. This widened intersection and new signal would operate more efficiently and improve safety by providing turn lanes, improving visibility of signal heads by installing mast arms, and reducing fixed object crash potential.</p> <p>Based on capacity analysis and the 2013 Iowa DOT TEAP report, 150 ft left turn lanes are proposed for the east and west approaches on US 30. In addition to safety benefits, the proposed left turn lanes will provide additional capacity for US 30 traffic. Due to R.O.W. constraints and lower traffic volumes, northbound and southbound traffic on Grant Road will maintain single lane approaches.</p> <p><b>Cost Breakdown</b></p> <table> <tr> <td>Administration, Engineering and Construction Services</td> <td>\$483,200</td> </tr> <tr> <td>ROW Acquisition</td> <td>\$102,000</td> </tr> <tr> <td>Construction</td> <td>\$1,115,000</td> </tr> <tr> <td><b>Total Estimate</b></td> <td><b>\$1,700,200</b></td> </tr> </table> <p>Notes:                      1. Assume existing longitudinal storm sewer remains in place.                      2. Assume existing bridge is extended.                      3. Subway purchase by DOT: \$462,833</p> <p><b>Project Schedule</b></p> <table> <tr> <td>August 2013</td> <td>TSIP Application</td> </tr> <tr> <td>December 2013</td> <td>Iowa DOT Approval</td> </tr> <tr> <td>April 2014</td> <td>TSIP Agreement</td> </tr> <tr> <td>April 2014 - December 2017</td> <td>Project Engineering &amp; Project Right-of-way Acquisition</td> </tr> <tr> <td>January 2018</td> <td>Project Letting</td> </tr> <tr> <td>April 2018 - November 2018</td> <td>Project Construction</td> </tr> </table>		Administration, Engineering and Construction Services	\$483,200	ROW Acquisition	\$102,000	Construction	\$1,115,000	<b>Total Estimate</b>	<b>\$1,700,200</b>	August 2013	TSIP Application	December 2013	Iowa DOT Approval	April 2014	TSIP Agreement	April 2014 - December 2017	Project Engineering & Project Right-of-way Acquisition	January 2018	Project Letting	April 2018 - November 2018	Project Construction
Administration, Engineering and Construction Services	\$483,200																				
ROW Acquisition	\$102,000																				
Construction	\$1,115,000																				
<b>Total Estimate</b>	<b>\$1,700,200</b>																				
August 2013	TSIP Application																				
December 2013	Iowa DOT Approval																				
April 2014	TSIP Agreement																				
April 2014 - December 2017	Project Engineering & Project Right-of-way Acquisition																				
January 2018	Project Letting																				
April 2018 - November 2018	Project Construction																				

Justification
<p>Traffic Engineering Assistance Program (TEAP) Study recommendations, 2013.</p> <p>As the TEAP Study and preliminary design are completed identifying improvements and costs, funding sources to be reviewed include, but are not necessarily limited to the following:</p> <ul style="list-style-type: none"> <li>Tax Increment Financing (TIF)</li> <li>Local Option Sales Tax (LOST)</li> <li>Traffic Safety Improvement Program (TSIP)</li> <li>Urban-State Traffic Engineering Program (U-STEP)</li> </ul> <p>"Grant Rd/Hwy 30 Improvements" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.</p>

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
	Planning/Design	85,000					85,000
	Construction	1,115,000					1,115,000
<b>Total</b>	<b>Total</b>	<b>1,200,000</b>					<b>1,200,000</b>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
1,540,000	Interest Income	10,000					10,000
	State Grant	500,000					500,000
<b>Total</b>	<b>Total</b>	<b>510,000</b>					<b>510,000</b>

## Budget Impact/Other

Operation costs of proposed signals are anticipated to be similar to existing signals. Future pavement maintenance costs will be the responsibility of DOT.

Prior Expenditure: F.Y. 11-12, \$5,861  
 F.Y. 12-13, \$160,432  
 F.Y. 13-14, \$10,702  
 F.Y. 14-15, \$35,728  
 F.Y. 15-16, \$43,427  
 F.Y. 16-17, \$85,375  
 F.Y. 17-18, \$158,675 Est.

Prior Funding: Interest \$16,449 Est.  
 WUF F.Y. 12-13 \$165,901  
 F.Y. 15-16 \$650,000  
 Misc. F.Y. 11-12 \$1,105  
 Other F.Y. 12-13 \$6,545  
 LOST F.Y. 13-14 \$300,000  
 USTEP F.Y. 17-18 \$400,000 Est.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets  
 Contact Public Works Director  
 Type Improvement  
 Useful Life 40 years  
 Category Street Construction

## City of Carroll, Iowa

Project #	STR-16-002
Project Name	Downtown Streetscape Phase 9

Description	Total Project Cost: \$1,340,500
<p>The Downtown Streetscape Phase 9 project is a continuation of the Corridor of Commerce Downtown improvements to create a finely detailed civic streetscape and space. The project limits for Phase 9 include the following:</p> <p>Clark Street: 4th Street to 7th Street                      4th Street: Adams Street to Clark Street                      5th Street: Court Street to Clark Street                      Alley to West Street                      West Street: 5th Street to 6th Street                      Pedestrian Curb Ramps</p> <p>The design palette includes sidewalks, lighting, and street corners (pavers).</p>	

Justification
<p>The Corridor of Commerce Masterplan, April 2003, prepared by Brian Clark and Associates, included a design vision to transform Highway 30 into a grand, civic statement of quality and to awaken the potential of downtown. Phase 9 is a ninth project in the Heart of Downtown Zone reflecting the City's history, culture and pride through pedestrian-scaled spaces that are welcoming, unique and support the strong traditions of the City.</p> <p>"Continue Corridor of Commerce Streetscapes on a planned basis" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.</p>

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
85,500	Construction	1,255,000					1,255,000
<b>Total</b>	<b>Total</b>	<b>1,255,000</b>					<b>1,255,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
985,500	Tax Increment Financing	355,000					355,000
<b>Total</b>	<b>Total</b>	<b>355,000</b>					<b>355,000</b>

Budget Impact/Other
<p>Future operation includes metered electrical costs for street lighting. Lighting will also require maintenance and repair.</p> <p>Prior Expenditure: Planning/Design, F.Y. 17-18, \$85,500</p> <p>Prior Funding: TIF/WUF, F.Y. 17-18, \$985,500</p>

Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Project # STR-17-005  
 Project Name Corridor Entry Features

Type Construction-New  
 Useful Life 40 years  
 Category Street Construction

**Description** Total Project Cost: \$125,000  
 Construction of city signs at entryways to the City.

**Justification**  
 "Make a decision regarding design of city gateway signs at entry ways to city" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
20,000	Construction	105,000					105,000
<b>Total</b>	<b>Total</b>	<b>105,000</b>					<b>105,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
General Fund Levy	125,000					125,000
<b>Total</b>	<b>125,000</b>					<b>125,000</b>

**Budget Impact/Other**  
 Prior Expenditure: Planning/Design, F.Y. 17-18, \$20,000

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Project # STR-18-002  
 Project Name Downtown Streetscape Phase 10

Type Improvement  
 Useful Life 40 years  
 Category Street Construction

<b>Description</b>	Total Project Cost: \$876,000
<p>The Downtown Streetscape Phase 10 project is a continuation of the Corridor of Commerce Downtown improvements to create a finely detailed civic streetscape and space. The project limits for Phase 10 include the following:</p> <p>7th Street: West Street to Carroll Street                  7th Street: Main Street to Clark Street</p> <p>The design palette includes sidewalks, lighting and signage (limited).</p>	

<b>Justification</b>
<p>The Corridor of Commerce Masterplan, April 2003, prepared by Brian Clark and Associates, included a design vision to transform Highway 30 into a grand, civic statement of quality and to awaken the potential of downtown. Phase 10 is a tenth project located in the Heart of Downtown Zone reflecting the City's history, culture and pride through spaces that are welcoming, unique and support the strong traditions of the City.</p> <p>"Continue Corridor of Commerce Streetscapes on a planned basis" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.</p>

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design	76,000					76,000
Construction		800,000				800,000
<b>Total</b>	<b>76,000</b>	<b>800,000</b>				<b>876,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Tax Increment Financing	876,000					876,000
<b>Total</b>	<b>876,000</b>					<b>876,000</b>

<b>Budget Impact/Other</b>
<p>Future operation includes metered electrical costs for street lighting. Lighting will also require maintenance and repair.</p>

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

City of Carroll, Iowa

Department Streets  
 Contact Public Works Director  
 Type Maintenance  
 Useful Life 20 years  
 Category Street Construction

Project #	STR-19-001
Project Name	Street Rehab - 2018

Description	Total Project Cost: \$700,000
Removal and replacement of curb and gutter, storm sewer and appurtenances, pavement scarification, full-depth PCC patching, driveways and sidewalks, subdrains, HMA resurfacing and other associated work on the following tentatively proposed street segments:	
Bluff Street:	Main Street to Walnut Street
Crawford Street:	Bluff Street to 3rd Street
East Street:	1st Street to 2nd Street 7th Street to 10th Street
West Street:	1st Street to 3rd Street

**Justification**

The City participates in the Iowa Pavement Management Program administered by the Center for Transportation Research and Education at Iowa State University. BIANNUALLY, roadway condition assessment is performed on all paved streets utilizing automated data collection procedures. The condition data is analyzed with a pavement management program. One of the results of the pavement management program is a priority ranking of street work. The priorities are field reviewed, adjusted if needed and recommended for the CIP.

The system goal is to maintain an average pavement condition index (pci) of 50 with a minimum pci of 30.

"Continue street improvements" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
75,000	Construction	625,000					625,000
<b>Total</b>	<b>Total</b>	<b>625,000</b>					<b>625,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
75,000	LOST	425,000					425,000
	Road Use Tax	100,000					100,000
	Storm Water Utility	100,000					100,000
<b>Total</b>	<b>Total</b>	<b>625,000</b>					<b>625,000</b>

**Budget Impact/Other**

Reduced maintenance and repair by Street Division is anticipated.

Prior Expenditure: Planning/Design, F.Y. 17-18, \$75,000

Prior Funding: LOST, F.Y. 17-18, \$75,000



# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets  
 Contact Public Works Director  
 Type Improvement  
 Useful Life 40 years  
 Category Street Construction

City of Carroll, Iowa

Project # STR-19-002  
 Project Name Downtown Streetscape Phase 11

**Description** Total Project Cost: \$1,655,000

The Downtown Streetscape Phase 11 project is a continuation of the Corridor of Commerce Downtown improvements to create a finely detailed civic streetscape and space. The project limits for Phase 11 include the following:

U.S. 30: U.S. 71 to West Street  
 U.S. 30: Clark Street to Grant Road

The design palette includes sidewalks, lighting and signage (limited).

**Justification**

The Corridor of Commerce Masterplan, April 2003, prepared by Brian Clark and Associates, included a design vision to transform Highway 30 into a grand, civic statement of quality and to awaken the potential of downtown. Phase 11 is an eleventh project located in the Heart of Downtown Zone reflecting the City's history, culture and pride through spaces that are welcoming, unique and support the strong traditions of the City.

"Continue Corridor of Commerce Streetscapes on a planned basis" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design		165,000				165,000
Construction			1,490,000			1,490,000
<b>Total</b>		<b>165,000</b>	<b>1,490,000</b>			<b>1,655,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Tax Increment Financing		165,000	1,490,000			1,655,000
<b>Total</b>		<b>165,000</b>	<b>1,490,000</b>			<b>1,655,000</b>

**Budget Impact/Other**

Future operation includes metered electrical costs for street lighting. Lighting will also require maintenance and repair.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

City of Carroll, Iowa

Department Streets  
 Contact Public Works Director  
 Type Improvement  
 Useful Life 50 years  
 Category Sidewalk Construction

Project #	STR-19-003
Project Name	Sidewalks

Description	Total Project Cost: \$1,071,000
Improvement of pedestrian related facilities to create accessible paths of travel for the following Implementation Plan:	
Priority 1	
Number of locations: Unknown, Request/Complaint-based	
Estimated number of locations constructed per year: Unknown, Request/Complaint-based	
Construction season targeted for completion: Unknown, Request/Complaint-based	
Priority 2	
Number of locations: 1	
Estimated number of locations constructed per year: 1	
Construction season targeted for completion: 2017	
Priority 3	
Number of locations: 70	
Estimated number of locations constructed per year: 14	
Construction season targeted for completion: 2021	
Priority 4	
Number of locations: 1,000	
Estimated number of locations constructed per year: 50	
Construction season targeted for completion: 2037	

Justification
The Pedestrian Access Route Transition Plan, June 13, 2016, establishes funding in the amount of \$50,000, annually for implementation.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total	Future
50,000	Planning/Design	5,000	5,000	5,000	5,000	5,000	25,000	771,000
	Construction	45,000	45,000	45,000	45,000	45,000	225,000	
<b>Total</b>	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>	<b>Total</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total	Future
50,000	General Fund Levy	50,000	50,000	50,000	50,000	50,000	250,000	771,000
<b>Total</b>	<b>Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>250,000</b>	<b>Total</b>

Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Budget Impact/Other

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# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Project #	STR-20-001
Project Name	Street Rehab - 2019

Type Maintenance  
 Useful Life 20 years  
 Category Street Construction

<b>Description</b>	Total Project Cost: \$700,000
Removal and replacement of curb and gutter, storm sewer and appurtenances, pavement scarification, full-depth PCC patching, driveways and sidewalks, subdrains, HMA resurfacing and other associated work on the following tentatively proposed street segments:  Kevin Avenue: 21st Street to Main Street Le Clark Road: Burgess Avenue to U.S. 30 Radiant Road: Burgess Avenue to U.S. 30	

<b>Justification</b>
The City participates in the Iowa Pavement Management Program administered by the Center for Transportation Research and Education at Iowa State University. Biannually, roadway condition assessment is performed on all paved streets utilizing automated data collection procedures. The condition data is analyzed with a pavement management program. One of the results of the pavement management program is a priority ranking of street work. The priorities are field reviewed, adjusted if needed and recommended for the CIP.  The system goal is to maintain an average pavement condition index (pci) of 50 with a minimum pci of 30.  "Continue street improvements" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design	75,000					75,000
Construction		625,000				625,000
<b>Total</b>	<b>75,000</b>	<b>625,000</b>				<b>700,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
LOST	75,000	425,000				500,000
Road Use Tax		100,000				100,000
Storm Water Utility		100,000				100,000
<b>Total</b>	<b>75,000</b>	<b>625,000</b>				<b>700,000</b>

<b>Budget Impact/Other</b>
Reduced maintenance and repair by Street Division is anticipated.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Project # STR-21-001  
 Project Name Street Rehab - 2020

Type Maintenance  
 Useful Life 20 years  
 Category Street Construction

Description	Total Project Cost: \$700,000
Removal and replacement of curb and gutter, storm sewer and appurtenances, pavement scarification, full-depth PCC patching, driveways and sidewalks, subdrains, HMA resurfacing and other associated work on the following tentatively proposed street segments:	
Quint Avenue: U.S. 30 to 10th Street	
Sixth Street: Quint Avenue (Ext.) to U.S. 30	
Twentieth Street: 21st Street to Calvin Street	

**Justification**

The City participates in the Iowa Pavement Management Program administered by the Center for Transportation Research and Education at Iowa State University. BIANNUALLY, roadway condition assessment is performed on all paved streets utilizing automated data collection procedures. The condition data is analyzed with a pavement management program. One of the results of the pavement management program is a priority ranking of street work. The priorities are field reviewed, adjusted if needed and recommended for the CIP.

The system goal is to maintain an average pavement condition index (pci) of 50 with a minimum pci of 30.

"Continue street improvements" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design		75,000				75,000
Construction			625,000			625,000
<b>Total</b>		<b>75,000</b>	<b>625,000</b>			<b>700,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
LOST		75,000	425,000			500,000
Road Use Tax			100,000			100,000
Storm Water Utility			100,000			100,000
<b>Total</b>		<b>75,000</b>	<b>625,000</b>			<b>700,000</b>

**Budget Impact/Other**

Reduce maintenance and repair by Street Division is anticipated.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Project # STR-22-001  
 Project Name Street Rehab - 2021

Type Maintenance  
 Useful Life 20 years  
 Category Street Construction

<b>Description</b>	Total Project Cost: \$700,000
Removal and replacement of curb and gutter, storm sewer and appurtenances, pavement scarification, full-depth patching, driveways and sidewalks, subdrains, resurfacing and other associated work.	

<b>Justification</b>
The City participates in the Iowa Pavement Management Program administered by the Center for Transportation Research and Education at Iowa State University. BIANNUALLY, roadway condition assessment is performed on all paved streets utilizing automated data collection procedures. The condition data is analyzed with a pavement management program. One of the results of the pavement management program is a priority ranking of street work. The priorities are field reviewed, adjusted if needed and recommended for the CIP.
The system goal is to maintain an average pavement condition index (pci) of 50 with a minimum pci of 30.
"Continue street improvements" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design			75,000			75,000
Construction				625,000		625,000
<b>Total</b>			<b>75,000</b>	<b>625,000</b>		<b>700,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
LOST			75,000	425,000		500,000
Road Use Tax				100,000		100,000
Storm Water Utility				100,000		100,000
<b>Total</b>			<b>75,000</b>	<b>625,000</b>		<b>700,000</b>

<b>Budget Impact/Other</b>
Reduce maintenance and repair by Street Division is anticipated.

Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Project # STR-22-002  
 Project Name Medium Duty Truck Purchase

Type Equipment-Replace  
 Useful Life 15 years  
 Category Equipment

**Description** Total Project Cost: \$175,000  
 Purchase of a Medium Duty Truck with dump box, front mount snow plow and underbody blade. Estimated cost is \$190,000; trade-in value estimated at \$15,000

**Justification**  
 Replacement of existing Medium Duty Truck #29; 2005 model year, approx. 50,000 miles and 5000 hours.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Equip/Vehicles/Furnishings				175,000		175,000
<b>Total</b>				<b>175,000</b>		<b>175,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Road Use Tax				175,000		175,000
<b>Total</b>				<b>175,000</b>		<b>175,000</b>

**Budget Impact/Other**  
 Reduced maintenance and repair on truck.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Streets

City of Carroll, Iowa

Contact Public Works Director

Project # STR-23-001  
Project Name Street Rehab - 2022

Type Maintenance  
Useful Life 20 years  
Category Street Construction

Description	Total Project Cost: \$700,000
Removal and replacement of curb and gutter, storm sewer and appurtenances, pavement scarification, full-depth patching, driveways and sidewalks, subdrains, resurfacing and other associated work.	

Justification
The City participates in the Iowa Pavement Management Program administered by the Center for Transportation Research and Education at Iowa State University. BIANNUALLY, roadway condition assessment is performed on all paved streets utilizing automated data collection procedures. The condition data is analyzed with a pavement management program. One of the results of the pavement management program is a priority ranking of street work. The priorities are field reviewed, adjusted if needed and recommended for the CIP.
The system goal is to maintain an average pavement condition index (pci) of 50 with a minimum pci of 30.
"Continue street improvements" is an On-Going Commitment/Obligation of the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design				75,000		75,000
Construction					625,000	625,000
<b>Total</b>				<b>75,000</b>	<b>625,000</b>	<b>700,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
LOST				75,000	425,000	500,000
Road Use Tax					100,000	100,000
Storm Water Utility					100,000	100,000
<b>Total</b>				<b>75,000</b>	<b>625,000</b>	<b>700,000</b>

Budget Impact/Other
Reduce maintenance and repair by Street Division is anticipated.



# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Wastewater  
 Contact Public Works Director  
 Type Equipment-Replace  
 Useful Life 20 years  
 Category Equipment

City of Carroll, Iowa

Project # WWTP-14-001  
 Project Name Jet/Vac Equipment Purchase

**Description** Total Project Cost: \$400,000  
 Purchase of a combination Jet/Vac sewer cleaner.

**Justification**  
 Replacement of current 1994 Jet/Vac.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Equip/Vehicles/Furnishings	400,000					400,000
<b>Total</b>	<b>400,000</b>					<b>400,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Sewer Utility	400,000					400,000
<b>Total</b>	<b>400,000</b>					<b>400,000</b>

**Budget Impact/Other**  
 Reduced maintenance and repair on Jet/Vac

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Wastewater

City of Carroll, Iowa

Contact Public Works Director

Project # WWTP-15-001

Type Construction-New

Project Name WWTP Improvements-2018

Useful Life 50 years

Category Wastewater Construction

Description	Total Project Cost: \$3,500,000
Construct disinfection and sludge handling facilities.	

Justification
The Iowa DNR has reissued the NPDES Operation Permit effective November 1, 2016. Permit compliance schedule for Dissolved Oxygen and E. coli is as follows:
January 1, 2017 Complete a Self-Assessment Matrix and submit a Work Record Request form to the DNR Wastewater Engineering Section
October 1, 2017 Submit a facility plan
April 1, 2018 Submit a progress report
September 1, 2018 Submit final plans and specifications
November 1, 2018 Award contract for construction of wastewater treatment improvements
July 1, 2019 Submit a progress report
March 1, 2020 Complete construction of wastewater treatment improvements
April 1, 2020 Achieve compliance with all final DO and E. coli effluent limits
"Wastewater Treatment Plant improvements - comply with disinfection and nutrient reduction requirements - implementation of a multi-year plan" is an On-Going Commitment/Obligation from the Goal Setting Report, December 14, 2017.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
170,000	Planning/Design	330,000					330,000
	Construction	830,000	2,170,000				3,000,000
<b>Total</b>	<b>Total</b>	<b>1,160,000</b>	<b>2,170,000</b>				<b>3,330,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
600,000	Sewer Utility	730,000					730,000
	State Loan		2,170,000				2,170,000
<b>Total</b>	<b>Total</b>	<b>730,000</b>	<b>2,170,000</b>				<b>2,900,000</b>

Budget Impact/Other
Disinfection and sludge handling facilities will both result in increased operation and maintenance and repair costs.
Prior Expenditure: Planning/Design, F.Y. 17-18, \$170,000
Prior Revenue: SU Capital Improvement Fund Balance, \$600,000

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Wastewater

City of Carroll, Iowa

Contact Public Works Director

Project #	WWTP-17-001
Project Name	WWTP Improvements-2019

Type Other  
Useful Life 50 years  
Category Wastewater Construction

<b>Description</b>	Total Project Cost: \$3,500,000
Construction of Biological Nutrient Removal facilities at the Wastewater Treatment Plant.	

<b>Justification</b>
The Iowa DNR has reissued the NPDES Operation Permit effective November 1, 2016. Permit compliance schedule for Nutrient Reduction is as follows:  November 1, 2018 Submit report that evaluates feasibility and reasonableness of reducing the amounts of nitrogen and phosphorus discharged into surface water.  "Wastewater Treatment Plant improvements - comply with disinfection and nutrient reduction requirements - implementation of a multi-year plan" is an On-Going Commitment/Obligation from the Goal Setting Report, December 14, 2017.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total	Future
Planning/Design					500,000	500,000	3,000,000
<b>Total</b>					<b>500,000</b>	<b>500,000</b>	<b>Total</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total	Future
Wastewater Utility					500,000	500,000	3,000,000
<b>Total</b>					<b>500,000</b>	<b>500,000</b>	<b>Total</b>

<b>Budget Impact/Other</b>
Biological Nutrient Removal will result in increased operation and maintenance and repair costs.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Water  
 Contact Public Works Director  
 Type Construction-New  
 Useful Life 40 years  
 Category Water Construction

City of Carroll, Iowa

Project #	WTR-16-001
Project Name	Watermain Replacement

<b>Description</b>	Total Project Cost: \$500,000
Replacement of existing 2-inch watermain throughout the distribution system with larger diameter watermain.	

<b>Justification</b>
Reduce failure probabilities and provide for increased flow.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design	50,000					50,000
Construction		450,000				450,000
<b>Total</b>	<b>50,000</b>	<b>450,000</b>				<b>500,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
50,000	Water Utility		450,000				450,000
<b>Total</b>	<b>Total</b>		<b>450,000</b>				<b>450,000</b>

<b>Budget Impact/Other</b>
Watermain replacement is anticipated to reduce future maintenance and repair costs resulting from leaks or failures.
Prior Funding: WUF, F.Y. 14-15, \$50,000

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Water

City of Carroll, Iowa

Contact Public Works Director

Project # WTR-17-001  
 Project Name Watermain Replacement

Type Construction-New  
 Useful Life 40 years  
 Category Water Construction

<b>Description</b>	Total Project Cost: \$500,000
Replacement of existing watermain and construction of new watermain to eliminate dead ends.	

<b>Justification</b>
Provide increased flow and circulate water for better quality.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design		50,000				50,000
Construction			450,000			450,000
<b>Total</b>		<b>50,000</b>	<b>450,000</b>			<b>500,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Water Utility		50,000	450,000			500,000
<b>Total</b>		<b>50,000</b>	<b>450,000</b>			<b>500,000</b>

<b>Budget Impact/Other</b>
Watermain replacement is anticipated to reduce future maintenance and repair costs resulting from leaks or failures.

# Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Water  
 Contact Public Works Director  
 Type Equipment-Replace  
 Useful Life 20 years  
 Category Equipment

City of Carroll, Iowa

Project #	WTR-17-002
Project Name	Water Meter Replacement

<b>Description</b>	Total Project Cost: \$1,196,340
Replacement of all water meters with radio read meters.	

<b>Justification</b>
Improve usage accuracy; reduce reading cost.

Prior	Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
946,340	Equip/Vehicles/Furnishings	250,000					250,000
<b>Total</b>	<b>Total</b>	<b>250,000</b>					<b>250,000</b>

Prior	Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
946,340	Water Utility	250,000					250,000
<b>Total</b>	<b>Total</b>	<b>250,000</b>					<b>250,000</b>

<b>Budget Impact/Other</b>
Prior Funding: WUF, F.Y. 14-15, \$210,989 WUF, F.Y. 15-16, \$232,577 WUF, F.Y. 16-17, \$252,774 WUF, F.Y. 17-18, \$250,000 Est.

Capital Improvement Plan - Budget FY 19

FY 19 *thru* FY 23

Department Water

City of Carroll, Iowa

Contact Public Works Director

Project #	WTR-18-001
Project Name	Watermain Replacement

Type Construction-New

Useful Life 40 years

Category Water Construction

<b>Description</b>	Total Project Cost: \$500,000
Replacement of existing watermain and construction of new watermain to eliminate dead ends.	

<b>Justification</b>
Provide increased flow and circulate water for better quality.

Expenditures	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Planning/Design			50,000			50,000
Construction				450,000		450,000
<b>Total</b>			<b>50,000</b>	<b>450,000</b>		<b>500,000</b>

Funding Sources	FY 19	FY 20	FY 21	FY 22	FY 23	Total
Water Utility			50,000	450,000		500,000
<b>Total</b>			<b>50,000</b>	<b>450,000</b>		<b>500,000</b>

<b>Budget Impact/Other</b>
Watermain replacement is anticipated to reduce future maintenance and repair costs resulting from leaks or failures.

**LOCAL OPTION SALES TAX COLLECTIONS**  
**January 2018 - FY 2018/2019 BUDGET PROPOSAL**

	<u>Actual</u> <u>FY 15/16</u>	<u>Actual</u> <u>FY 16/17</u>	<u>Re-est</u> <u>FY 17/18</u>	<u>BUDGET</u> <u>FY 18/19</u>	<u>Projected</u> <u>FY 19/20</u>	<u>Projected</u> <u>FY 20/21</u>	<u>Projected</u> <u>FY 21/22</u>	<u>Projected</u> <u>FY 22/23</u>
July 1 Balance	\$ 1,014,978	\$ 1,531,851	\$ 193,032	\$ 322,034	\$ 267,547	\$ 238,953	\$ 336,858	\$ 809,764
One time set aside (\$50,000)	-	-	-	-	-	-	-	-
Estimated Revenue:								
Local option sales tax	1,400,002 **	1,592,583 **	1,471,239 **	1,492,207 **	1,492,207 **	1,492,207 **	1,492,207 **	1,492,207 **
Interest income	6,885	16,333	4,000	4,000	3,000	5,000	5,000	5,000
Aquatic donation-repmt	9,717	-	-	-	-	-	-	-
Expenses:								
Tax relief	(399,730)	(352,736)	(379,255)	(400,694)	(373,802)	(374,302)	(374,302)	(374,302)
Rec Center Bldg Imprvmnts	-	-	(60,000)	-	-	-	-	-
Southside Shelterhouse Imp	-	-	(40,000)	-	-	-	-	-
Transfers (Projects):								
Streets Rehab Projects	(500,000)	(675,000)	(150,000)	(500,000)	(500,000)	(500,000)	(500,000)	(500,000)
Trails	-	(240,000)	(291,982)	(150,000)	(150,000)	(150,000)	(150,000)	(150,000)
Streets Maintenance Building	-	(1,600,000)	-	(350,000)	(500,000)	-	-	-
Merchants Park Imp	-	(80,000)	-	-	-	-	-	-
Graham Park District-Phase I	-	-	(75,000)	-	-	-	-	-
City Hall/Library Construction	-	-	(350,000)	(150,000)	-	-	-	-
Aquatic Center Slide	-	-	-	-	-	(375,000)	-	-
Carryover Balance	<u>\$ 1,531,851</u>	<u>\$ 193,032</u>	<u>\$ 322,034</u>	<u>\$ 267,547</u>	<u>\$ 238,953</u>	<u>\$ 336,858</u>	<u>\$ 809,764</u>	<u>\$ 1,282,669</u>

\*\* - LOST vote passed August 7, 2012 to continue collections January 1, 2014 - December 31, 2023. Estimate based on information received from the IA Depart. of Revenue.



**HOTEL/MOTEL TAX COLLECTIONS**  
**January 2018 - FY 2018/2019 BUDGET PROPOSAL**

	<u>Actual</u> <u>FY 15/16</u>	<u>Actual</u> <u>FY 16/17</u>	<u>Re-est</u> <u>FY 17/18</u>	<u>BUDGET</u> <u>FY 18/19</u>	<u>Projected</u> <u>FY 19/20</u>	<u>Projected</u> <u>FY 20/21</u>	<u>Projected</u> <u>FY 21/22</u>	<u>Projected</u> <u>FY 22/23</u>
July 1 Balance	\$ 100,115	\$ 249,155	\$ 294,050	\$ 225,054	\$ 196,428	\$ 125,428	\$ 204,428	\$ 283,428
One time set aside (\$40,000)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Estimated Revenue:								
Hotel/Motel tax	\$ 259,272 (1)	\$ 248,857 (1)	\$ 220,000 (1)	\$ 220,000 (1)	\$ 220,000 (1)	\$ 220,000 (1)	\$ 220,000 (1)	\$ 220,000 (1)
Interest income	\$ 1,114	\$ 2,582	\$ 2,400	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000
Misc. Donations	\$ -	\$ -		\$ -	\$ -	\$ -	\$ -	\$ -
Expenses:								
Cultural support	\$ (1,421)	\$ (21,433)	\$ (10,012)	\$ (6,126)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Theater Improvements	\$ -	\$ -	\$ -	\$ (100,000)	\$ (150,000)	\$ -	\$ -	\$ -
Park & rec capital:								
Rec Center Improvements	\$ -	\$ (5,003)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Tourism promotion (Chamber)	\$ (19,925)	\$ (20,107)	\$ (22,000)	\$ (34,500)	\$ (22,000)	\$ (22,000)	\$ (22,000)	\$ (22,000)
Comm Dvlp - Public Relations	\$ (10,000)	\$ -	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)	\$ (10,000)
Transfers (Projects):								
Merchants Park Improvements	\$ -	\$ (160,000)	\$ (49,384)	\$ -	\$ -	\$ -	\$ -	\$ -
Trails	\$ (80,000)	\$ -	\$ (150,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)	\$ (100,000)
Accessible Playground Equip.	\$ -	\$ -	\$ (50,000)	\$ -	\$ -	\$ -	\$ -	\$ -
Carryover Balance	<u>\$ 249,155</u>	<u>\$ 294,050</u>	<u>\$ 225,054</u>	<u>\$ 196,428</u>	<u>\$ 125,428</u>	<u>\$ 204,428</u>	<u>\$ 283,428</u>	<u>\$ 362,428</u>

(1) - Subject to IA Code 423A.7(4)(a) - at least fifty percent of the revenues shall be expended for the acquisition of sites for, or constructing, improving, enlarging, equipping, repairing, operating, or maintaining of recreation, convention, cultural, or entertainment facilities including but not limited to memorial buildings, halls and monuments, civic center convention buildings, auditoriums, coliseums, and parking areas or facilities located at those recreation, convention, cultural, or entertainment facilities or the payment of principal and interest, when due, on bonds or other evidence of indebtedness issued by the county or city for those recreation, convention, cultural, or entertainment facilities; or for the promotion and encouragement of tourist and convention business in the city or county and surrounding areas.

# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Mike Pogge-Weaver, City Manager *MPW*  
**FROM:** Laura A. Schaefer, Finance Director/City Clerk *Las*  
**DATE:** January 18, 2018  
**SUBJECT:** F.Y. 2016-2017 Annual Financial Statement Audit

Enclosed is a copy of the City audit for the fiscal year ending June 30, 2017. This audit was performed by Feldmann & Company CPAs, P.C. A printed copy of the audit report will be available at the Council meeting Monday night.

The City received an unqualified opinion with no required reportable conditions. An unqualified opinion is an independent auditor's judgment that a city's financial records and statements are fairly and appropriately presented, and in accordance with Generally Accepted Accounting Principles (GAAP) as set by the Governmental Accounting Standards Board (GASB). An unqualified opinion is the most common type of auditor's report.

Management's Discussion and Analysis, pages 9-17, is prepared by the City to discuss the major activities/changes that have occurred during FY 2017 and a little bit of insight into the next budget year.

Exhibit A, pages 20 and 21, summarizes all revenues and expenses by the major governmental activities (public safety, public works, etc.), business type activities and general receipts. Exhibit B (pages 22-23) and Exhibit D (pages 26-27) summarize the same revenues and expenses as Exhibit A by the major funds resulting in the ending balances as of June 30, 2017. Also, the Schedule of Findings and Questioned Costs are presented on pages 77 through 79.

This year, Jennifer Walkup, CPA Manager, Feldmann & Company, is will not be able to present the audit report to council due to scheduling conflicts. If you have any questions about the audit report, please feel free to contact Jennifer Walkup or myself at City Hall.

**RECOMMENDATION:** Council consideration and acceptance of the F.Y. 2016-2017 Annual Financial Statement Audit.

**CITY OF CARROLL**

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

**JUNE 30, 2017**

*Feldmann & Company CPAs P.C.*

523 North Main Street  
Carroll, Iowa 51401



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## City of Carroll

### Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Eric Jensen	Mayor	December 31, 2017
Michael Kots	Council Member - Ward 1	December 31, 2017
Misty Boes	Council Member - Ward 2	December 31, 2019
Clay Haley	Council Member - Ward 3	December 31, 2017
Carolyn Siemann	Council Member - Ward 4	December 31, 2019
	Mayor Pro Tempore	
Jerry Fleshner	Council Member - At-Large	December 31, 2017
LaVern Dirkx	Council Member - At-Large	December 31, 2019
Gerald Clausen	City Manager	
	Retired effective July 29, 2016	
Michel Pogge-Weaver	City Manager	June 30, 2017 (1)
Laura Schaefer	City Clerk, Treas. & Finance Dir.	June 30, 2017 (2)
Debra K. Goetzinger	Deputy City Clerk	June 30, 2017 (2)
Randall M. Krauel	Public Works Director	June 30, 2017 (2)
Jack Wardell	Parks and Recreation Director	June 30, 2017 (2)
David S. Bruner	City Attorney	Indefinite (1)
Brad Burke	Chief of Police	June 30, 2017
Greg Schreck	Building/Fire Safety Official	June 30, 2017 (2)
Brandie Ledford	Library Director	Resigned Dec 16, 2016
Rachel Van Erdewyk	Library Director	Start May 2017
Sondra Rierson	Library Trustee	December 31, 2019
Tom Louis	Library Trustee	December 31, 2018
Jacob Fiscus	Library Trustee President	December 31, 2019
M. Carol Shields	Library Trustee	December 31, 2018
Kyle Ulveling	Library Trustee	December 31, 2022
Ralph Von Qualen (Co. Representative)	Library Trustee	December 31, 2022
Paul Reicks	Library Trustee	December 31, 2022
William Polking	Library Trustee	Resigned
Janet Auge, replaced Polking	Library Trustee	December 31, 2018
Summer Parrott	Library Trustee	December 31, 2020
Greg Siemann	Airport Commissioner	December 31, 2020
Norman Hutcheson	Airport Commissioner/Chairman	December 31, 2022
Gene Vincent	Airport Commissioner	December 31, 2017
Richard Fulton	Airport Commissioner	December 31, 2018
Kevin Wittrock	Airport Commissioner	December 31, 2018

(1) Not Elected - No specific term - Employment Agreement expires on the date shown.

(2) No specific term - Salary approved to the date shown.

# *Feldmann & Company C.P.A. P.C.*

523 North Main Street  
Carroll, Iowa 51401  
(712) 792-2464

## Independent Auditor's Report

To the Honorable Mayor and Members of the City Council:

### Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Carroll, Iowa, as of and for the year ended June 30, 2017, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

### Management's Responsibility for the Financial Statements

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

### Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall financial statement presentation.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, 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 Carroll at June 30, 2017, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

### Basis of Accounting

As described in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles. Our opinions are not modified with respect to this matter.

### Other Matters

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Carroll's financial statements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the twenty years ended June 30, 2017, (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the basis of cash receipts and disbursements. The supplementary information included in Schedules 1 through 6, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in our 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 statement or to the financial statements themselves, and other additional procedures in accordance with US general accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The other information, 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's Contributions on pages 8 through 18 and pages 48 through 60 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 1, 2017, on our consideration of the City of Carroll's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants 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 Carroll's internal control over financial reporting and compliance.



Feldmann & Company CPAs, P.C.

September 1, 2017

## **Management's Discussion and Analysis**

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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The City of Carroll 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, 2017. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

### FINANCIAL HIGHLIGHTS

- The City's governmental funds' receipts increased slightly (1.3%) or approximately \$171,000 from fiscal year 2016 (FY 16). While program receipts were up about \$325,000 mainly due to an increase in capital grants for capital projects, bond proceeds were down \$262,000. While property tax receipts were \$41,000 less than FY 16, other taxes receipts (property tax replacement, hotel motel tax, and local option sales tax) were \$118,000 more than FY 16.
- Disbursements decreased \$829,000, or about 6.1%, from FY 16. Debt service expenditures were the primary reason for the decrease. The Outdoor Aquatic Center General Obligation Bond, Series 2008A was refunded in FY 16 with no debt refundings occurring in FY 17.
- The City's total cash basis net position increased about 10.5%, or approximately \$1,851,000, from June 30, 2016 to June 30, 2017. Of this amount, the cash basis net position of the governmental activities increased approximately \$807,000 and the cash basis net position of the business type activities increased approximately \$1,044,000.

### 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 in the short term as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-wide financial statement by providing information about the most significant funds.

Notes to the 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 and related contributions.

Other Supplementary Information provides detailed information about the nonmajor governmental funds and the City's indebtedness.

## **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 taxes, user fees and state and federal grants finance most of these activities.
- Business-type activities of the City include water utility, sanitary sewer utility and the storm water utility system. 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. 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 Funds. The governmental fund financial statements provide a detailed, short-term 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 and the Internal Service Fund. Enterprise Funds are used to report business-type activities. The City maintains Enterprise Funds to provide separate information for the water, sewer and storm water funds, considered to be major funds of the City. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the City's various functions.

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

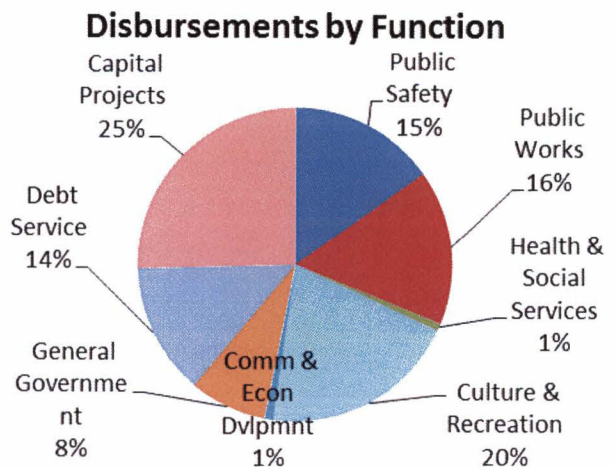
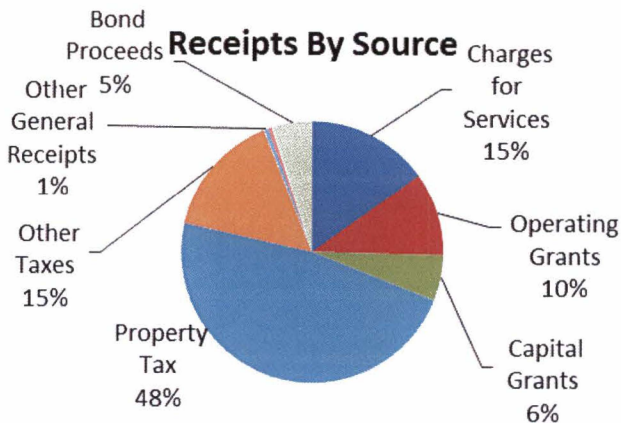
Reconciliations between the government-wide financial statement and the fund financial statements follow the fund financial statements.

## **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 \$10.421 million to \$11.228 million. Our analysis below focuses on the changes in cash basis net position of governmental activities.

Changes in Cash Basis Net Position of Governmental Activities  
(Expressed in Thousand)

	2017	2016
<b>Receipts &amp; Transfers:</b>		
<b>Program Receipts:</b>		
Charges for Services & Sales	\$ 1,999	\$ 2,036
Operating Grants, Contributions and Restricted Interest	1,375	1,442
Capital Grants, Contributions and Restricted interest	748	319
<b>General Receipts</b>		
Property Tax	6,316	6,357
Other Taxes	2,058	1,940
Franchise Tax & Fees	72	69
Unrestricted Investment Earnings	71	42
Bond Proceeds	648	910
Other General Receipts	7	8
<b>Total Receipts</b>	<b>13,294</b>	<b>13,123</b>
<b>Disbursements:</b>		
Public Safety	1,941	1,886
Public Works	2,061	2,036
Health & Social Services	101	100
Culture & Recreation	2,611	2,478
Community & Economic Development	115	145
General Government	1,019	964
Debt Service	1,744	3,526
Capital Projects	3,266	2,552
<b>Total Disbursements</b>	<b>12,858</b>	<b>13,687</b>
Change in cash basis net position before transfers	436	(564)
Transfers, net	371	1,042
Change in cash basis net position	807	478
Cash basis net position beginning of the year	10,421	9,943
Cash basis net position end of year	<b>\$ 11,228</b>	<b>\$ 10,421</b>



The City's total receipts for governmental activities increased by 1.3% (\$171,000). The total cost of all programs and services decreased by approximately \$829,000, or about 6.1%. The increase in receipts is mainly due to an increase in capital grants received for the rehab of Merchants Park Baseball Stadium Renovation and High Ridge Road Resurfacing projects. The increase in capital grants receipts was offset by a decrease in bond proceeds. Less debt was issued for capital projects in FY 17 than FY 16. The decrease in disbursements is mainly due to debt service payments. The Outdoor Aquatic Center General Obligation Bond, Series 2008A was refunded in FY 16 with no refundings occurring in FY 17. That decrease was offset by an increase of approximately \$714,000 in capital projects expenditures.

The City decreased the property tax rate for FY 17 by approximately 0.05%, which generated approximately \$41,000 less property tax revenue (including TIF collections). The City's total assessed valuation increased about 2.39% from FY 16.

The cost of all governmental activities this year was approximately \$12.858 million compared to approximately \$13.687 million last year. However, as shown in the Statement of Activities and Net Position on pages 20-21, the amount taxpayers ultimately financed for these activities was only \$8.735 million because some of the cost was paid by those directly benefited from the programs (\$1.999 million) or by other governments and organizations which funded certain programs with grants, contributions and restricted interest (\$2.123 million).

The City paid the remaining "public benefit" portion of governmental activities with property tax (some of which could only be used for certain programs) and with other receipts including hotel/motel tax, local option sales tax, cable franchise fees, interest and other miscellaneous receipts. Overall, the City's governmental activities program receipts, including governmental aid and fees for service, increased in FY 17 from approximately \$3.797 million to \$4.122 million, principally due to more capital grants and contributions received for the Merchants Park Baseball Stadium Renovation and High Ridge Road Resurfacing projects.

## Business–Type Activities

Changes in Cash Basis Net Position of Business-Type Activities (Expressed in Thousand)		
	2017	2016
Receipts & Transfers:		
Program Receipts:		
Charges for Services & Sales		
Water	\$ 1,459	\$ 1,399
Sewer	2,152	2,047
Storm Water	261	260
General Receipts		
Unrestricted Investment Earnings	98	72
Bond Proceeds	1,634	-
Other General Receipts	93	84
Total Receipts	5,697	3,862
Disbursements:		
Water	1,148	1,089
Water - Capital Outlay	218	1,988
Sewer	669	620
Storm Water	19	147
Storm Water – Capital Outlay	2,228	-
Total Disbursements	4,282	3,844
Change in cash basis net position before transfers	1,415	18
Transfers, net	(371)	(1,042)
Change in cash basis net position	1,044	(1,024)
Cash basis net position beginning of the year	7,227	8,251
Cash basis net position end of year	\$ 8,271	\$ 7,227

The cash balance at June 30, 2017 was \$8,271,000, an increase of approximately \$1,044,000. Revenues increased \$1,835,000 from FY 16 mainly due to bond proceeds received in FY 17.

Total disbursements increased by \$438,000 or 11.4% from FY 16 due mainly to capital project expenditures that were funded by water and storm water receipts.

### **INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS**

As the City completed the year, its governmental funds reported a combined fund balance of \$11,228,000, an increase of approximately \$806,600 from last year's total of \$10,421,400. The following are the major reasons for the changes in cash balances from the prior year for the City's major funds.



- The General Fund cash balance decreased \$359,664 from the prior year to \$3,703,435, which is approximately 50% of General Fund receipts. The General Fund balances are projected to be spent down to 25% of receipts over the next few years. This additional cash reserves is intended to be used for various projects and one-time expenditures.
- The Road Use Tax Fund cash balance increased by \$181,296 to \$1,357,431. The City intends to use this money to upgrade the condition of City roads.
- The Local Option Sales Tax cash balance decreased by \$1,338,819 to \$243,032. The City intends to use this money for future City projects.
- The Debt Service cash balance decreased by \$2,169 to \$93,243. This balance will be used for future principal and interest payments.
- The Capital Projects Fund balance on June 30, 2017 was \$5,010,392, an increase of \$2,198,805 from FY16. The increase is mainly due to the transfer of funds, federal grants and miscellaneous donations received to be spent on construction projects in FY17.

### **INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS**

- The cash balance of the Water Utility Fund increased by \$602,352 to \$2,370,917. The increase is mainly due to an increase in water collections in FY 17.
- The cash balance of the Sewer Utility Fund increased by approximately \$767,336 to \$3,119,290. The accumulation of cash reserves is for increased operating costs and future capital expenditures.
- The cash balance of the Storm Water Utility Fund decreased approximately \$328,303 to \$303,560. The decrease is mainly due to a transfer of storm water revenue to the Storm Water Capital Improvement Fund for the Third Street Storm Water project.

### **BUDGETARY HIGHLIGHTS**

In accordance with the Code of Iowa, the City Council annually adopts a budget following required public notice and hearings for all funds. Although the budget document presents functional disbursements by fund, the legal level of control is at the aggregated function level, not at the fund or fund type level. The budget may be amended during the year utilizing similar statutorily prescribed procedures. Over the course of the year, the City amended

its budget two times. The first amendment was approved on November 14, 2016, and resulted in an increase in disbursements (including transfers) of approximately \$2,905,474 and an increase in revenues and other financing sources of approximately \$550,984. The amendment was primarily to account for various capital projects including Rec Center building improvements, street rehab projects, cemetery maintenance building, Marchant Park renovations, well transmission main and well construction and Third Street storm sewer improvements. The second amendment was approved on May 22, 2017, and resulted in an increase in disbursements (including transfers) of approximately \$1,736,022 and an increase in revenues and other financing sources of approximately \$2,668,651. The amendment was primarily to account for Library/City Hall architect services and transfers to fund multiple capital projects.

After the budget amendments, The City's receipts were \$17,689 more than budgeted. Total disbursements were \$5.6 million less than the amended budget. This was primarily due to the delay of some capital purchases, unfinished construction projects and less than anticipated operating expenses.

**DEBT ADMINISTRATION**

At year-end, the City had approximately \$9,080,000 in bonds and other long-term debt compared to approximately \$8,371,000 last year as shown below.

Outstanding Debt at Year-End (Expressed in Thousands)		
	2017	2016
General Obligation Bonds	\$ -	\$ 310
General Obligation Capital Loan Notes	3,880	2,295
Sewer Revenue Bonds	5,200	5,766
Total	<u>\$9,080</u>	<u>\$8,371</u>

Debt increased as a result of issuing capital loan notes for a weight room expansion at the Rec Center, street improvements and acquisition of a street sweeper.

The Constitution of the State of Iowa limits the amount of general obligation debt that cities can issue to 5 percent of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt of \$3,880,000 is well below the City's \$38.8 million legal debt limit. There is a pay down schedule on this debt with full retirement within 7 years for all the issuances except for the sewer revenue bonds, which have a retirement within 8 years (2025).

More detailed information about the City's long term liabilities is presented in Note 3 of the financial statements.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGETS AND RATES**

The City's citizens and elected and appointment officials considered many factors when setting the 2018 fiscal year budget and the associated tax rates and fees for services. One of those factors is the local economy. The regional economy is stable. Unemployment was at a rate of about 2.7% (January 2017 Local Area Unemployment Statistics for Carroll County obtained from Iowa Workforce Development) which is down slightly from the January 2016 unemployment rate of 3.0%. This is compared to the State's unemployment rate of 3.3% (January 2017) and the national rate of 4.8% (January 2017).

The Fiscal Year 2018 (FY 18) budget includes a slightly higher property tax levy at \$11.59800 per \$1,000 taxable value (FY 17 levy \$11.57672). With taxable valuations increasing slightly (about 1.71%), property tax receipts (excluding TIF collections) to finance programs we currently offer are expected to increase approximately \$103,500.

Budgeted revenues are expected to be approximately \$799,600 more than final FY17 budget mainly due to an increase of intergovernmental receipts and charges for services. Budgeted disbursements are expected to be about \$465,600 less than FY 17 original budgeted disbursements due mainly to less business type expenses.

If budget estimates are realized, the City's budgeted cash balance is expected to increase approximately \$937,000 by the close of FY 18.

## **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 Laura Schaefer, City Clerk, 112 E. 5<sup>th</sup> Street, Carroll, IA 51401.

**City of Carroll**

## **Basic Financial Statements**

**City of Carroll**  
**Statement of Activities and**  
**Net Position - Cash Basis**  
**Year ended June 30, 2017**

Functions/Programs	Expenses
<b>Governmental Activities</b>	
Public Safety Program	\$ 1,940,617.65
Public Works Program	2,060,531.13
Health and Social Services Program	101,375.00
Culture and Recreation Program	2,611,191.79
Community & Economic Development Prc	114,582.22
General Government	1,018,582.49
Debt Service	1,743,657.18
Capital Projects	3,266,965.70
Total governmental activities	12,857,503.16
<b>Business Type Activities</b>	
Water	1,365,959.12
Sewer	669,283.63
Storm Water	2,247,265.64
Total business type activities	4,282,508.39
Total	\$ 17,140,011.55
General Receipts:	
Property Taxes levied for:	
General purpose	
Debt Service	
Tax Increment Financing	
Property Tax Replacement	
Hotel Motel Tax	
Local Option Sales Tax	
Franchise taxes and fees	
Unrestricted investment earnings	
Bond Proceeds	
Miscellaneous	
Transfers	
Total general receipts and transfers	
Changes in Cash Balance	
Cash Balance beginning of year	
Cash Balance end of year	
<b>Cash Basis Net Position</b>	
Restricted:	
Nonexpendable - Cemetery Perpetual Care	
- Rec Center Trust	
Expendable - Debt Service	
- Streets	
- Other purposes	
Unrestricted	
<b>Total Cash Basis Net Position</b>	

Program Revenues			Net (Disbursements) Receipts		
Charges for Services	Operating Grants Contributions and Restricted Interest	Capital Grants Contributions and Restricted Interest	Governmental Activities	Business Type Activities	Total
\$ 149,325.77	\$ 39,515.48	\$ -	\$ (1,751,776.40)	\$ -	\$ (1,751,776.40)
591,516.01	1,256,427.59	-	(212,587.53)	-	(212,587.53)
43,320.00	-	-	(58,055.00)	-	(58,055.00)
1,179,632.00	76,384.47	-	(1,355,175.32)	-	(1,355,175.32)
1,450.00	-	-	(113,132.22)	-	(113,132.22)
33,930.97	2,805.55	-	(981,845.97)	-	(981,845.97)
-	-	-	(1,743,657.18)	-	(1,743,657.18)
-	-	747,772.90	(2,519,192.80)	-	(2,519,192.80)
<u>1,999,174.75</u>	<u>1,375,133.09</u>	<u>747,772.90</u>	<u>(8,735,422.42)</u>	<u>-</u>	<u>(8,735,422.42)</u>
1,459,619.82	-	-	-	93,660.70	93,660.70
2,151,859.62	-	-	-	1,482,575.99	1,482,575.99
261,039.06	-	-	-	(1,986,226.58)	(1,986,226.58)
<u>3,872,518.50</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(409,989.89)</u>	<u>(409,989.89)</u>
<u>\$ 5,871,693.25</u>	<u>\$ 1,375,133.09</u>	<u>\$ 747,772.90</u>	<u>(8,735,422.42)</u>	<u>(409,989.89)</u>	<u>(9,145,412.31)</u>
			4,855,979.13	-	4,855,979.13
			651,498.14	-	651,498.14
			808,096.87	-	808,096.87
			216,000.24	-	216,000.24
			248,857.00	-	248,857.00
			1,592,583.40	-	1,592,583.40
			72,198.78	-	72,198.78
			70,684.75	98,521.38	169,206.13
			648,155.80	1,633,829.20	2,281,985.00
			6,687.38	92,944.86	99,632.24
			371,323.75	(371,323.75)	-
			<u>9,542,065.24</u>	<u>1,453,971.69</u>	<u>10,996,036.93</u>
			806,642.82	1,043,981.80	1,850,624.62
			10,421,368.41	7,227,354.12	17,648,722.53
			<u>\$ 11,228,011.23</u>	<u>\$ 8,271,335.92</u>	<u>\$ 19,499,347.15</u>
			\$ 471,173.48	\$ -	\$ 471,173.48
			33,365.77	-	33,365.77
			93,242.82	-	93,242.82
			1,357,430.64	-	1,357,430.64
			555,164.87	-	555,164.87
			8,717,633.65	8,271,335.92	16,988,969.57
			<u>\$ 11,228,011.23</u>	<u>\$ 8,271,335.92</u>	<u>\$ 19,499,347.15</u>

**City of Carroll**  
**Statement of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Governmental Funds**  
**Year ended June 30, 2017**

	<u>General</u>	<u>Special Revenue Road Use Tax</u>	<u>Special Revenue Local Option Sales Tax</u>
<b>Receipts:</b>			
Property tax	\$ 4,022,653.93	\$ -	\$ -
Other Taxes	321,055.78		1,592,583.40
Use of money and property	72,069.95		16,333.28
Licenses and permits	80,503.84		-
Intergovernmental	226,796.04	1,254,223.57	
Charges for service	1,670,672.37		-
Special assessments	-		-
Fines and fees	64,996.72		-
Miscellaneous	137,931.24	713.01	-
<b>Total receipts</b>	<u>6,596,679.87</u>	<u>1,254,936.58</u>	<u>1,608,916.68</u>
<b>Disbursements:</b>			
Public Safety	1,992,904.22		-
Public Works	1,239,085.98	850,678.89	
Health and Social Services	101,375.00		-
Culture and Recreation	2,655,217.21		-
Community and Economic Development	114,582.22		-
General Government	1,037,872.98		-
Debt Service	-		-
Capital Projects	-		-
<b>Total disbursements</b>	<u>7,141,037.61</u>	<u>850,678.89</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(544,357.74)</u>	<u>404,257.69</u>	<u>1,608,916.68</u>
<b>Other financing sources (uses):</b>			
Bond/note proceeds	-		-
Payment to refunding bond agent			
Sale of property			
Operating transfers in	775,237.91	158,039.11	-
Operating transfers(out)	(590,544.65)	(381,000.00)	(2,947,736.00)
<b>Total other financing sources (uses)</b>	<u>184,693.26</u>	<u>(222,960.89)</u>	<u>(2,947,736.00)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(359,664.48)</u>	<u>181,296.80</u>	<u>(1,338,819.32)</u>
<b>Cash balance beginning of year</b>	<u>4,063,099.58</u>	<u>1,176,133.84</u>	<u>1,581,851.55</u>
<b>Cash balance end of year</b>	<u>\$ 3,703,435.10</u>	<u>\$ 1,357,430.64</u>	<u>\$ 243,032.23</u>
<b>Cash Basis Fund Balances</b>			
<b>Unspendable-</b>			
Permanent fund-Cemetary Perpetual Care	\$ -	\$ -	\$ -
-Rec Center Trust	-	-	-
Restricted for Debt Service	-	-	-
Streets	-	1,357,430.64	-
Other purposes	334,049.67		243,032.23
Committed	742,759.00	-	
Assigned	99,525.00		
Unassigned	2,527,101.43	-	-
<b>Total cash basis fund balances</b>	<u>\$ 3,703,435.10</u>	<u>\$ 1,357,430.64</u>	<u>\$ 243,032.23</u>



Debt Service	Capital Projects	Other Nonmajor Governmental Funds	Total
\$ 651,498.14	\$ -	\$ 1,641,422.07	\$ 6,315,574.14
-	-	-	1,913,639.18
-	13,765.76	6,248.26	108,417.25
-	-	-	80,503.84
23,726.44	580,997.90	41,202.63	2,126,946.58
-	-	6,520.00	1,677,192.37
-	-	-	-
-	-	-	64,996.72
-	169,306.30	49,445.80	357,396.35
<u>675,224.58</u>	<u>764,069.96</u>	<u>1,744,838.76</u>	<u>12,644,666.43</u>
-	-	5,896.08	1,998,800.30
-	-	-	2,089,764.87
-	-	-	101,375.00
-	-	9,814.69	2,665,031.90
-	-	-	114,582.22
-	-	-	1,037,872.98
1,743,657.18	-	-	1,743,657.18
-	3,266,965.70	-	3,266,965.70
<u>1,743,657.18</u>	<u>3,266,965.70</u>	<u>15,710.77</u>	<u>13,018,050.15</u>
<u>(1,068,432.60)</u>	<u>(2,502,895.74)</u>	<u>1,729,127.99</u>	<u>(373,383.72)</u>
-	648,155.80	-	648,155.80
-	-	-	-
-	-	-	-
1,066,263.19	4,106,044.65	-	6,105,584.86
-	(52,500.00)	(1,762,480.46)	(5,734,261.11)
<u>1,066,263.19</u>	<u>4,701,700.45</u>	<u>(1,762,480.46)</u>	<u>1,019,479.55</u>
(2,169.41)	2,198,804.71	(33,352.47)	646,095.83
95,412.23	2,811,587.78	693,283.43	10,421,368.41
<u>\$ 93,242.82</u>	<u>\$ 5,010,392.49</u>	<u>\$ 659,930.96</u>	<u>\$ 11,067,464.24</u>
\$ -	\$ -	\$ 471,173.48	\$ 471,173.48
-	-	33,365.77	33,365.77
93,242.82	-	-	93,242.82
-	-	-	1,357,430.64
-	-	(21,917.03)	555,164.87
-	5,010,392.49	-	5,753,151.49
-	-	177,308.74	276,833.74
-	-	-	2,527,101.43
<u>\$ 93,242.82</u>	<u>\$ 5,010,392.49</u>	<u>\$ 659,930.96</u>	<u>\$ 11,067,464.24</u>

**City of Carroll**

City of Carroll

**Reconciliation of the Statement of Cash Receipts, Disbursements  
and Changes in Cash Balances  
to the Cash Basis Statement of Activities and Net Position  
Governmental Funds**

**As of and for the year ended June 30, 2017**

Total governmental funds cash balances (page 23)	\$ 11,067,464.24
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*Amounts reported for governmental activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the cash balance of the Internal Service Fund is included in the governmental activities in the Cash Basis Statement of Activities and Net Position.

	<u>160,546.99</u>
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Cash Basis net position of Governmental activities (page 21)	<u>\$11,228,011.23</u>
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Change in cash balances (page 23)	\$ 646,095.83
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*Amounts reported for business type activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the change in the cash balance of the Internal Service Fund is reported with the governmental activities in the Cash Basis Statement of Activities and Net Position.

	<u>160,546.99</u>
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Change in cash basis net position of governmental activities (page 21)	<u>\$ 806,642.82</u>
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**City of Carroll**  
**Statement of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Proprietary Funds**  
**Year ended June 30, 2017**

	<u>Major Fund</u> <u>Water</u>	<u>Major Fund</u> <u>Storm Water</u> <u>Capital Impr</u>
<b>Operating receipts:</b>		
Charges for service	\$ 1,459,619.82	\$ -
<b>Total operating receipts</b>	<u>1,459,619.82</u>	<u>-</u>
<b>Operating disbursements:</b>		
Governmental activities:		
Public Safety	-	-
Public works	-	-
Cultural and recreational	-	-
General government	-	-
Business-type activities:	1,145,631.25	-
<b>Total operating disbursements</b>	<u>1,145,631.25</u>	<u>-</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	<u>313,988.57</u>	<u>0.00</u>
<b>Non-operating receipts (disbursements)</b>		
Use of money and property	56,777.97	376.51
Miscellaneous	46,305.57	-
Capital Outlay	-	(2,227,682.09)
<b>Net non-operating receipts (disbursements)</b>	<u>103,083.54</u>	<u>(2,227,305.58)</u>
Other financing sources (uses):		
Bond/note proceeds	-	1,633,829.20
Operating transfers in	864,756.25	576,290.38
Operating transfers (out)	(679,476.75)	-
Total other financing sources (uses)	<u>185,279.50</u>	<u>2,210,119.58</u>
Excess of receipts and other financing sources over disbursements and other financing uses	<u>602,351.61</u>	<u>(17,186.00)</u>
<b>Cash balance beginning of year</b>	<u>1,768,565.11</u>	<u>402,186.00</u>
<b>Cash balance end of year</b>	<u>\$ 2,370,916.72</u>	<u>\$ 385,000.00</u>
<b>Cash Basis Fund Balances</b>		
Restricted	\$ -	\$ -
Committed	60,100.00	87,816.94
Assigned	34,782.00	
Unrestricted	2,276,034.72	297,183.06
<b>Total cash basis fund balances</b>	<u>\$ 2,370,916.72</u>	<u>\$ 385,000.00</u>

See accompanying notes to financial statements.

Exhibit D

Enterprise Funds				Internal Service
Major Fund Sewer	Major Fund Storm Water	Other Non-Major Proprietary	Total	Employee Health
\$ 2,151,859.62	\$ 261,039.06	\$ -	\$ 3,872,518.50	\$ 699,831.12
2,151,859.62	261,039.06	-	3,872,518.50	699,831.12
-	-	-	-	129,525.34
-	-	-	-	107,354.54
-	-	-	-	139,759.09
-	-	-	-	38,686.71
685,541.18	19,583.55	10,175.00	1,860,930.98	102,308.68
685,541.18	19,583.55	10,175.00	1,860,930.98	517,634.36
1,466,318.44	241,455.51	(10,175.00)	2,011,587.52	182,196.76
22,408.98	5,247.89	13,710.03	98,521.38	3,756.97
27,906.78	1,284.11	17,448.40	92,944.86	-
-	-	(219,302.06)	(2,446,984.15)	-
50,315.76	6,532.00	(188,143.63)	(2,255,517.91)	3,756.97
-	-	-	1,633,829.20	-
-	-	192,694.75	1,633,741.38	-
(749,298.00)	(576,290.38)	-	(2,005,065.13)	-
(749,298.00)	(576,290.38)	192,694.75	1,262,505.45	-
767,336.20	(328,302.87)	(5,623.88)	1,018,575.06	185,953.73
2,351,954.04	631,862.56	2,072,786.41	7,227,354.12	439,919.28
\$ 3,119,290.24	\$ 303,559.69	\$ 2,067,162.53	\$ 8,245,929.18	\$ 625,873.01
\$ -	\$ -	\$ -	\$ -	\$ 625,873.01
704,158.00	-	78,637.65	930,712.59	-
32,978.00	-	-	67,760.00	-
2,382,154.24	303,559.69	1,988,524.88	7,247,456.59	-
\$ 3,119,290.24	\$ 303,559.69	\$ 2,067,162.53	\$ 8,245,929.18	\$ 625,873.01

See notes to financial statements.

Exhibit E

City of Carroll

**Reconciliation of the Statement of Cash Receipts, Disbursements  
And Changes in Cash Balances  
to the Cash Basis Statement of Activities and Net Position  
Proprietary Funds  
As of and for the year ended June 30, 2017**

Total enterprise funds cash balances (page 27) \$ 8,245,929.18

*Amounts reported for business type activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the cash balance of the Internal Service Fund is included in the business type activities in the Cash Basis Statement of Activities and Net Position. 25,406.74

Cash Basis net position of Business type activities (page 21) \$ 8,271,335.92

Change in cash balances (page 27) \$ 1,018,575.06

*Amounts reported for business type activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the change in the cash balance of the Internal Service Fund is reported with the business type activities in the Cash Basis Statement of Activities and Net Position. 25,406.74

Change in cash basis net position of business type activities (page 21) \$ 1,043,981.80

See accompanying notes to financial statements.

## City of Carroll

### Notes to Financial Statements

June 30, 2017

#### Note 1 - Summary of Significant Accounting Policies

The City of Carroll is a political subdivision of the State of Iowa located in Carroll County. It was first incorporated in 1869 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 human services, culture and recreation, community and economic developments, and general government services. The City also provides water, sewer and storm water utilities for its citizens.

##### A. Reporting Entity

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

##### Jointly Governed Organizations

The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Carroll County Assessor's Conference Board, Carroll County Solid Waste Commission, City/County Communications Committee, Carroll County Regional Planning Commission, County Emergency Management Commission and County Joint E911 Service Board, and Carroll Area Access Television 6 (CAAT6) Board, and Carroll Foundation.

##### B. Basis of Presentation

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

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

*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 Fund.

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

*Unrestricted net position* consists of cash balances not meeting the definition of the preceding categories. Unrestricted net position is often subject to the 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 that are 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 that are not paid through other funds.

#### Special Revenue

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

Local Option Sales Tax is used to account for a voter approved optional sales tax imposed on all sales within the electing jurisdiction. Revenue from this tax must be spent on the specific purposes set forth in the election ballot if other than property tax relief.



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 Funds are utilized to account for all resources used in the acquisition and construction of capital facilities, with the exception of those that are financed through enterprise funds.

The City reports the following major proprietary funds:

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

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

The Storm Water Fund accounts for the operation and maintenance of the City's storm water collection system.

The City also reports the following additional proprietary fund:

An Internal Service Fund is utilized to account for the financing of health insurance services provided to other departments on a cost reimbursement basis.

C. Measurement Focus and Basis of Accounting

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

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

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

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

meeting this definition are reported as non-operating receipts and disbursements.

D. Governmental Cash Basis Fund Balances:

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 imposed by law through constitutional provisions or enabling legislation.

Assigned - Amounts the Council intends to use for specific purposes.

Unassigned – All amounts not included in other spendable classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2017, there were no disbursements that exceeded the amounts budgeted in the general government and business type activities functions.

**Note 2 - Cash and Pooled Investments**

The City's deposits in banks at June 30, 2017, 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.

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) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in investments with maturities longer than 397 days but the maturities shall be consistent with the needs and use of the City.

**Note 3 - Bonds and Notes Payable**

Annual debt service requirements to maturity for general obligation bonds, sewer revenue bonds and capital loan notes are as follows:

Year Ending June 30,	General Obligation Bonds and Sewer Revenue Bonds		General Obligation Capital Loan Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
	2018	584,000	91,000	835,000	51,095	1,419,000
2019	601,000	80,780	530,000	43,450	1,131,000	124,230
2020	619,000	70,263	540,000	37,500	1,159,000	107,763
2021	639,000	59,430	545,000	30,898	1,184,000	90,328
2022	659,000	48,248	565,000	23,140	1,224,000	71,388
2023	678,000	36,715	570,000	14,250	1,248,000	50,965
2024	699,000	24,850	295,000	4,720	994,000	29,570
2025	721,000	12,618	-	-	721,000	12,618
2023-25	2,098,000	74,183	865,000	18,970	2,963,000	93,153
	<u>\$ 5,200,000</u>	<u>\$ 423,903</u>	<u>\$ 3,880,000</u>	<u>\$ 205,053</u>	<u>\$ 9,080,000</u>	<u>\$ 628,955</u>

The Code of Iowa requires that principal and interest on general obligation bonds be paid from the Debt Service fund.

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

The funds to pay principal and interest will be provided from the levied direct annual tax, except for the sewer revenue bonds that are paid with revenue generated by the sewer enterprise fund.

### General Obligation, Revenue and Capital Loan Notes

The City issued \$11,000,000, Revenue Capital Loan Notes, Series 2003, during the year ended June 30, 2007. Capital Loan Notes totaling \$8,000,000 were issued December 23, 2003, and an additional issue on June 9, 2004, of \$3,000,000. These notes will be used to defray the costs of wastewater treatment plant improvements. Interest rate is 3.00%. Interest payments are due semiannually beginning June 1, 2004. Principal and interest payments are paid semiannually starting June 1, 2006. In July 2015 the Iowa Finance Authority negotiated a reduced interest to 1.75% for payments starting in fiscal year 2015.

On August 12, 2014, the City issued \$1,120,000 in General Obligation Bonds with an interest rate ranging 0.40% to 0.70%. The net proceeds were used to pay for construction and reconstruction costs associated with the Street Resurfacing – 2014 Project. Additionally a portion of the proceeds were used to current refund the \$310,000 of the City's outstanding General Obligation Capital Loan Notes Series 2006, maturing June 1, 2015 through 2021. The City's designated Paying Agent, Bankers Trust Company, N.A. Des Moines, Iowa, will pay principal and interest on the Bonds, interest payable initially on December 1, 2014 and thereafter each December 1 and June 1. Principal initially payable June 1, 2015 and thereafter on each June 1, through 2017.

On April 23, 2015, the City issued \$1,770,000 in General Obligation Capital Loan Notes, Series 2015A, with an interest rate range of .750% to 1.850%. The net proceeds were used to defease/advance refund the GO Bond Series 2008A, in the amount of \$1,715,000.00. The City's designated Paying Agent, Bankers Trust Company, N.A., Des Moines, Iowa, will pay principal and interest on the Notes; interest payable initially on

December 1, 2015, and thereafter interest on each June 1 and December 1, through 2023, principal paid annually starting June 1, 2017.

On March 23, 2016, the City issued \$910,000 in General Obligation Capital Loan Notes, Series 2016A, with an interest rate range of .450% to .850%. The net proceeds were used to pay costs of Cemetery maintenance building, and Third Street storm sewer improvements. The City's designated Paying Agent, Bankers Trust Company, N.A., Des Moines, Iowa, will pay principal and interest on the Notes; interest on each June 1 and December 1, through 2018, principal paid annually starting June 1, 2016.

On November 30, 2016, the City issued \$2,290,000 in General Obligation Capital Loan Notes, Series 2016B, with an interest rate range of .80% to 1.60%. The net proceeds were used to pay costs of a weight room expansion at the Rec Center, street improvements and acquisition of a street sweeper. The City's designated Paying Agent, Bankers Trust Company, N.A., Des Moines, Iowa, will pay principal and interest on the Notes; interest payable each June 1 and December 1, through 2024, principal paid annually starting June 1, 2017.

### **Sewer Revenue Notes**

The City has pledged future sewer customer receipts, net of specific operating disbursements, to repay \$11,000,000 of sewer revenue notes issued in FY 2004 with \$8,000,000 issued December 2003 and \$3,000,000 issued June 2004. Proceeds from the notes provided financing for the construction of the wastewater treatment plant improvements and sanitary relief sewer improvements. The notes are payable solely from customer net receipts and are payable through 2025. Annual principal and interest payments on the notes are expected to require about 46% of net receipts. The total principal and interest remaining to be paid on the notes is \$5,623,902. For the current year, principal and interest paid and total customer net receipts were \$666,905 and \$1,433,341, respectively.

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

- (a) The notes will only be redeemed from the future earnings of the sewer system activity and the note holders hold a lien on the future earnings of the fund.
- (b) Sufficient monthly transfers shall be made to a separate sewer revenue note sinking account within the Sewer Fund for the purpose of making the note principal and interest payments when due.
- (c) All funds remaining in the sewer account at the close of the month may be deposited in any of the funds created by the resolutions, to pay for extraordinary repairs or replacements to the sewer system, or for any lawful purpose.

### **Note 4 - Pension Plan**

Plan Description - IPERS membership is mandatory for employees of the City, except for those covered by another retirement system. Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan

administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at 7401 Register Drive, P.O. Box 9117, Des Moines, Iowa 50306-9117 or at [www.ipers.org](http://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 for 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.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early retirement reduction. The early retirement reduction is calculated differently for service before and after July 1, 2012. For service earned before July 1, 2012, the reduction is .25 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is .50 percent for each month that the member receives benefits before age 65.

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

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

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that

the actuarial contribution rate be determined by 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 base 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 2017, pursuant to the required rate, Regular members contributed 5.95 percent of covered payroll and the City contributed 8.93 percent for a total of 14.88 percent.

The city’s contributions to IPERS for the year ended June 30, 2017, were \$242,816.97.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2017, the City’s liability for its proportionate share of the collective net pension liability totaled \$ 2,145,930. The net pension liability was measured as of June 30, 2016, 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, 2016, the City’s proportion was 0.034411 percent, which was an increase of 0.002190 percent from its proportion measured as of June 30, 2015.

For the year ended June 30, 2017, the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled of \$254,517, \$622,987 and \$291,165 respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The Total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, as follows:

Rate of inflation (effective June 30, 2014)	3.00 percent per annum.
Rate of Salary increase (effective June 30, 2010)	4.00 to 17.00 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 1996)	7.50 percent, compounded annually, net of investment expense, including inflation,
Wage Growth (effective June 30, 1990)	4.00% per annum, based on 3.00% inflation and 1.00% real wage inflation.

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of the actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the RP-2000 Mortality Table for Males or Females, as appropriate, with adjustment for mortality improvements on Scale AA.

The long term expected rate of return on IPERS investments was determined using a building block method in which best estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long term expected rate of return by weighing 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 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>
Core Plus Fixed Income	28%	1.90%
Domestic Equity	24	5.85
International Equity	16	6.32
Private Equity/Debt	11	10.31
Real Estate	8	3.87
Credit Opportunities	5	4.48
U.S.TIPS	5	1.36
Other Real Assets	2	6.42
Cash	1	(0.26)
Total	100%	

Discount Rate – The discount rate used to measure the total pension liability was 7.5 percent. 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 benefits payments to determine the total pension liability.

Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage-point lower (6.5 percent) or 1- percentage point higher (8.5 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
City’s proportionate share of the net pension liability	\$3,471,825	\$2,145,930	\$1,026,858

IPERS' 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](http://www.ipers.org).

## **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 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](http://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 providing 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 services, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to the years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66 percent of the member's average final compensation. Members who perform more than 22 years of service receive 2 percent of the member's average final compensation for each additional year of service, up to a maximum of 8 years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50 percent 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 3, 4, or 5 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.



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 percent 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 percent of the member's average final compensation for those with 5 or more years of service or the member's services retirement benefit calculation amount and 25 percent of average final compensation for those with less than 5 years of service.

Death benefits are similar to disability benefits. Benefits for accidental death are 50 percent 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 percent 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 percent 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 – Members contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2017.

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 percent of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa, the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 25.92% for the year ended June 30, 2017.

The City's contributions to MFPRSI for the year ended June 30, 2017 was \$222,948.

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 nonemployer contributing entity in accordance with the provisions of the Governmental Accounting Standards Board Statement No. 67 – Financial Reporting for Pension Plans, (GASB 67).

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2017.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2017, the City reported a liability of \$ 1,872,006 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2016, 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 MFPSI participating employers. At June 30, 2016, the City’s proportion was .299396% which was a increase of .0011422% from its proportions measured as of June 30, 2015.

For the year ended June 30, 2017, the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled \$ 256,180, \$ 713,451 and \$ 282,463 respectfully.

Actuarial Assumptions - The total pension liability in the June 30, 2016, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00 percent
Rate of Salary increase	4.50 to 15.00 percent, including inflation
Investment rate of return	7.50 percent, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2016, valuation were based on the results of an actuarial experience study for the period from July 1, 2002 to June 30, 2012.

Postretirement mortality rates were based on 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 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 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 are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap	6.0%
Small cap	5.8
International large cap	7.0
Emerging markets	8.8
Emerging markets debt	6.5

Private non-core real estate	9.3
Master limited partnerships	8.5
Private equity	9.8
Core plus fixed income	3.8
Private core real estate	6.8
Treasury inflation protected security	2.8
Tactical asset allocation	6.0

Discount Rate – The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed contributions will be made at 9.40% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the 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.

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 percent, 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-percent lower (6.50 percent) or 1-percent higher (8.50 percent) than the current rate.

	1% Decrease (6.5%)	Discount Rate (7.5%)	1% Increase (8.5%)
City’s proportionate share of the net pension liability	\$2,938,023	\$1,872,006	\$984,247

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](http://www.mfprsi.org).

**Note 5 - Other Postemployment Benefits (OPEB)**

Plan Description - The City partially self-funds a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. There are 51 active and two (2) retired members in the plan. Participants must be age 55 or older at retirement.

The medical/prescription drug coverage is provided through a fully-insured plan with Wellmark. The City self-funds the co-payments, deductibles and out-of-pocket maximums to a lower amount. Retirees under age 65 pay the same premium for the medical/prescription drug benefit as active employees, which results in an implicit subsidy and an OPEB liability.

Funding Policy - The contribution requirements of plan members are established by union contracts for union employees and by Council for non-union employees. The City currently finances the benefit plan on a pay-as-you-go basis. Currently, employees are required to pay, on a pre-tax basis, 20% of the cost of the premium equal to the cost of electing continuing coverage under COBRA. For FY 2017, employees contributed \$1,152.18 for single coverage and \$2,605.02 for family coverage. For the year ended June 30, 2017, the City contributed \$571,701.86 and plan members eligible for benefits contributed \$131,886.23 to the plan.

If an employee certifies that he/she is otherwise covered by health insurance and opts to waive coverage through the City, the City shall pay the employee an amount equal to thirty-percent (30%) of the single health insurance coverage.

**Note 6 - Compensated Absences**

City employees accumulate a limited amount of earned but unused vacation and compensatory time 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. Sick leave for employees other than in the Police Department is payable when used for a maximum of 180 days. Unused sick leave is not paid upon termination, retirement or death. However, in accordance with the Union agreement, upon retirement from the Police Department, the City pays a police union employee for one-fourth of all accrued sick leave over 720 hours at their current pay rate. The City's approximate liability for earned vacation, compensatory time and sick leave termination benefits payable to employees at June 30, 2017, primarily relating to the General Fund, is as follows:

<u>Type of Benefits</u>	<u>Liability June 30, 2017</u>
Vacation	\$ 160,155.28
Compensatory Time	21,332.88
Sick Leave	4,181.81
	<u>\$ 185,669.97</u>

\* Computed based on rates of pay as of June 30, 2017.

**Note 7 - Hospital Revenue Bonds**

On November 1, 2006, the City issued a total of \$5,425,000 of Hospital Revenue Bonds under the provisions of Chapter 419 of the Code of Iowa. The bonds and related interest are payable solely from the revenue of St. Anthony Regional Hospital, and the bond principal and interest do not constitute liabilities of the City.

On November 26, 2012, the City issued a total of \$4,820,000 of Hospital Revenue Refunding Bonds under the provisions of Chapter 419 of the Code of Iowa. The bonds and related interest are payable solely from the revenue of St. Anthony Regional Hospital, and the bond principal and interest do not constitute liabilities of the City.

**Note 8 - Land Fill Contract**

The City of Carroll has an agreement with the Carroll County Solid Waste Commission for

solid waste disposal, for all households and businesses within the City. For the year ended June 30, 2017, \$122,979 was paid pursuant to the agreement.

The City entered the agreement on February 25, 1971. There is no specified termination date. The City and other municipalities in the county have representation on the commission, which sets the rates paid based upon its annual budget. The charge is assessed to each municipality and the rural areas based upon population and adjusted arbitrarily based upon the distance the municipality is from the landfill to equalize hauling costs. The City of Carroll's share of the fees at June 30, 2017, was 47% of the total.

### Note 9 - Interfund Transfers

The detail of interfund transfers for the year ended June 30, 2017, is as follows:

Transfer to	Transfer from		Amount
General	Special Revenue Enterprise	Employee Benefits	\$707,477.91
		Water	34,782.00
		Sewer	32,978.00
Special Revenue Debt Service	Road Use Tax Special Revenue Enterprise	Employee Benefit Special Revenue	158,039.11
		Ashwood	32,207.19
		Local Option Sales Tax	352,736.00
		Sewer	681,320.00
Capital Projects	General Fund Special Revenue	CP – Airport	44,879.90
		Streets	381,000.00
		Streets Maint. Bldg.	350,000.00
		CP- Parks & Rec	35,664.75
		Hotel to CP-Parks & Rec	160,000.00
		LOST to Streets Maint.	1,600,000.00
		LOST to Parks and Rec	320,000.00
		LOST to Streets	675,000.00
		CP Str to Str Maint. Bldg.	52,500.00
		CP Corridor	487,000.00
		Enterprise	Water Enterprise
Water to Water Depr.	50,000.00		
Water to Water Cap. Imp.	107,694.75		
Sewer to Sewer Depr	35,000.00		
Storm Water-Storm Cap Imp	<u>576,290.38</u>		
	<u>\$7,739,326.24</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 - Risk Management

The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The City assumes

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

### **Iowa Municipalities Worker's Compensation Association**

In July 1987, the City joined together with other cities and counties in the State to participate in the Iowa Municipalities Workers' Compensation Association (IMWCA), a public entity risk pool currently operating as a workers' compensation risk management and insurance program for 521 member cities, counties and Chapter 28E entities. Under the Workers' Compensation Coverage Agreement of the IMWCA, each participant of the IMWCA authorized the IMWCA to issue and sell bonds on behalf of the participants for the purpose of providing funds to pay claims and the costs of issuing such bonds. The City pays an annual premium to IMWCA to pay the City's pro rata share of the principal and interest on the bonds and administrative expenses of the IMWCA. The Workers' Compensation Coverage agreement provides that IMWCA will be self-sustaining through member premiums and will annually evaluate the need to reinsure through commercial companies to protect the fund from catastrophic claims. The City's pro rata share of the IMWCA's bonds outstanding for fiscal year ending June 30, 2017, is zero as the debt has been paid in its entirety. The City's annual contributions to IMWCA for the year ended June 30, 2017, were \$64,989.00.

### **Iowa Communities Assurance Pool**

The City of Carroll 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 753 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, public official's liability, police professional liability, property, inland marine, and boiler/machinery. 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 percent of basis rates.

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 and 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 risk pool are recorded as disbursements from its operating funds at the time of payment to the risk pool. The City's annual contributions to the Pool for the year ended June 30, 2017, were \$215,126.14.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, 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 \$250,000 each occurrence, each location. Property risks exceeding \$250,000 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 member's risk-sharing certificate, or in the event 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 loss was incurred.

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 days' 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 airport liability in the amount of \$3,774. 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.

#### **Note 11 – Related Party Transactions**

The City had business transactions between the City and City Officials totaling \$523.95 during the year ended June 30, 2017.

#### **Note 12 – Litigation**

The Airport Commission has brought a petition for abatement of nuisance against a county resident who constructed a grain leg that violates county zoning regulation regarding protected air space contiguous to the regional airport. A judgement in favor of the Airport Commission was issued August 28, 2017. The case was appealed to the Iowa Court of Appeals who accepted the case.

In a separate but related case, the county resident who constructed a grain leg that violates county zoning regulation brought litigation against the Carroll County Board of Adjustment and the Airport Commission in April of 2017 for the Board of Adjustment's

denial of a variance to allow the grain leg to remain. The Airport Commission was dismissed from the case in May of 2017. This case is scheduled for trial on February 15, 2018.

### **Note 13 – Subsequent Events**

In fiscal year 2018, the City plans to issue \$415,000.00 general obligation capital loan notes to finance trail improvements and monument signage.

On August 1, 2017, the City's special election ballot contained a referendum requesting permission to issue general obligation capital loan notes not to exceed the amount of \$3,800,000 for the purpose of reconstructing, renovating, remodeling, equipping and furnishing a building for use as City administrative offices and a City Hall, and thereafter for the reconstruction, renovation, remodeling, equipping and furnishing of existing City administrative offices, City Hall, and Library for use as an expanded Carroll Public Library facility. The referendum passed.



**City of Carroll**

**Other Information**

**City of Carroll**  
**Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances -**  
**Actual and Budget (Cash Basis) - All Governmental Funds and Proprietary Funds**  
**Year ended June 30, 2017**

	Governmental Fund Type Actual	Proprietary Fund Actual	Less Funds not Required to be Budgeted and Adjustments
<b>Receipts:</b>			
Property tax	\$ 6,315,574.14	\$ -	\$ -
Other taxes	1,913,639.18	-	-
Use of money and property	108,417.25	98,521.38	-
Licenses and permits	80,503.84	-	-
Intergovernmental	2,126,946.58	-	-
Charges for service	1,677,192.37	3,872,518.50	-
Fines and fees	64,996.72	-	-
Miscellaneous	357,396.35	92,944.86	-
<b>Total receipts</b>	<u>12,644,666.43</u>	<u>4,063,984.74</u>	<u>-</u>
<b>Disbursements:</b>			
Public Safety	1,998,800.30	-	-
Public Works	2,089,764.87	-	-
Health and Social Services	101,375.00	-	-
Culture and Recreation	2,665,031.90	-	-
Community & Economic Development	114,582.22	-	-
General Government	1,037,872.98	-	-
Debt Service	1,743,657.18	-	681,320.00
Capital Projects	3,266,965.70	-	-
<b>Total Government Activities</b>	<u>13,018,050.15</u>	<u>-</u>	<u>681,320.00</u>
Business Type Activities	-	4,307,915.13	-
<b>Total disbursements</b>	<u>13,018,050.15</u>	<u>4,307,915.13</u>	<u>681,320.00</u>
Excess (deficiency) of receipts over disbursements	(373,383.72)	(243,930.39)	(681,320.00)
Other financing sources (uses), net	1,019,479.55	1,262,505.45	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	646,095.83	1,018,575.06	(681,320.00)
<b>Balance beginning of year</b>	<u>10,421,368.41</u>	<u>7,227,354.12</u>	<u>-</u>
<b>Balance end of year</b>	<u>\$ 11,067,464.24</u>	<u>\$ 8,245,929.18</u>	<u>\$ (681,320.00)</u>

Net	Budgeted Amounts		Final to Actual	Net as % of Budget
	Original	Final	Variance Favorable (Unfavorable)	
\$ 6,315,574.14	\$ 6,201,315.00	\$ 6,206,515.00	\$ 109,059.14	102%
1,913,639.18	1,865,571.00	1,865,571.00	48,068.18	103%
206,938.63	116,695.00	116,695.00	90,243.63	177%
80,503.84	65,375.00	65,375.00	15,128.84	123%
2,126,946.58	2,365,218.00	2,621,202.00	(494,255.42)	81%
5,549,710.87	5,407,529.00	5,407,529.00	142,181.87	103%
64,996.72	-	-	64,996.72	-
450,341.21	268,075.00	408,075.00	42,266.21	110%
<u>16,708,651.17</u>	<u>16,289,778.00</u>	<u>16,690,962.00</u>	<u>17,689.17</u>	100%
1,998,800.30	2,130,320.00	2,130,320.00	131,519.70	94%
2,089,764.87	2,403,832.00	2,414,832.00	325,067.13	87%
101,375.00	111,945.00	111,945.00	10,570.00	91%
2,665,031.90	3,046,293.00	3,387,307.00	722,275.10	79%
114,582.22	129,925.00	129,925.00	15,342.78	88%
1,037,872.98	1,013,154.00	1,141,354.00	103,481.02	91%
1,062,337.18	1,065,382.00	1,065,382.00	3,044.82	100%
3,266,965.70	4,697,125.00	5,939,885.00	2,672,919.30	55%
<u>12,336,730.15</u>	<u>14,597,976.00</u>	<u>16,320,950.00</u>	<u>3,984,219.85</u>	76%
<u>4,307,915.13</u>	<u>4,754,546.00</u>	<u>5,973,046.00</u>	<u>1,665,130.87</u>	72%
<u>16,644,645.28</u>	<u>19,352,522.00</u>	<u>22,293,996.00</u>	<u>5,649,350.72</u>	75%
64,005.89	(3,062,744.00)	(5,603,034.00)	5,667,039.89	
<u>2,281,985.00</u>	<u>1,156,565.00</u>	<u>2,274,994.00</u>	<u>(6,991.00)</u>	
2,345,990.89	(1,906,179.00)	(3,328,040.00)	5,674,030.89	
<u>17,648,722.53</u>	<u>14,726,396.00</u>	<u>21,651,780.00</u>		
<u>\$ 19,994,713.42</u>	<u>\$ 12,820,217.00</u>	<u>\$ 18,323,740.00</u>		

## **City of Carroll**

### **Notes to Required Supplementary Information – Budgetary Reporting**

**June 30, 2017**

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

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

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, the Permanent Fund and 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, two budget amendments increased budgeted disbursements by \$2,941,474 and budgeted revenues by \$1,519,613. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2017, disbursements did not exceed the amounts budgeted in the general government and business-type activities functions.

**City of Carroll**

**Schedule of the City's Proportionate Share of the Net Pension Liability**

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

**Other Information**

	2017	2016	2015
City's proportionate of the net pension liability	0.034411%	0.0324224%	0.0350475%
City's proportionate share of the net pension liability	\$ 2,146	\$ 1,602	\$ 1,390
City's covered-employee payroll	\$ 2,720	\$ 2,221	\$ 2,218
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	79.56%	72.13%	62.67%
IPERS' net position as a percentage of the total pension liability	81.82%	85.19%	87.61%

\* In accordance with GASB Statement No. 68, the amounts presented for each fiscal year determined as of June 30 of the preceding fiscal year. GASB 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the City will present information for those years for which information is available.

**City of Carroll  
Scheduled of City Contributions**

**Iowa Public Employees' Retirement System  
Last 10 Fiscal Years**

**Other Information**

	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily required contribution	\$242,817	\$198,356	\$ 198,054	\$ 204,797
Contributions in relation to the statutorily required contribution	<u>(242,817)</u>	<u>(198,356)</u>	<u>(198,054)</u>	<u>(204,797)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City's covered-employee payroll	\$2,719,847	\$2,221,231	\$2,217,864	\$2,293,361
Contributions as a percentage of covered-employee payroll	8.93%	8.93%	8.93%	8.93%

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>
\$ 210,487	\$ 200,546	\$ 174,960	\$ 158,872	\$ 144,939	\$ 130,710
<u>(210,487)</u>	<u>(200,546)</u>	<u>(174,960)</u>	<u>(158,872)</u>	<u>(144,939)</u>	<u>(130,710)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$2,428,474	\$2,484,915	\$2,517,417	\$2,389,040	\$2,282,501	\$2,160,501
8.67%	8.07%	6.95%	6.65%	6.35%	6.05%

## City of Carroll

### Notes to Other Information – Pension Liability

#### Iowa Public Employees' Retirement System

Year ended June 30, 2017

#### Changes of benefit terms:

Legislation passed in 2010 modified benefit terms for Regular members. The definition of final average salary changed from the highest three to the highest five years of covered wages. The vesting requirement changed from four years of service to seven years. The early retirement reduction increased from 3 percent per year measured from the member's first unreduced retirement age to a 6 percent reduction for each year of retirement before age 65.

In 2008, legislative action transferred four groups – emergency medical service providers, county jailers, county attorney investigators, and National Guard installation security officers – from Regular membership to the protection occupation group for future service only.

#### Changes of assumptions:

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25 percent to 3.00 percent
- Decreased the assumed rate of interest on member accounts from 4.00 percent to 3.75 percent per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Reduced retirement rates for sheriffs and deputies between the ages of 55 and 64.
- Moved from an open 30 year amortization period to a closed 30 year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20 year period.

The 2010 valuation implemented the following refinements as a result of a quadrennial experience study:

- Adjusted retiree mortality assumptions.
- Modified retirement rates to reflect fewer retirements.
- Lowered disability rates at most ages.



- Lowered employment termination rates.
- Generally increased the probability of terminating members receiving a deferred retirement benefit.
- Modified salary increase assumptions based on various service duration.

**Other Information**

**Municipal Fire and Police Retirement System of Iowa**

**City of Carroll**

**Schedule of the City's Proportionate Share of the Net Pension Liability**

**Municipal Fire and Police Retirement System of Iowa  
For the Last Two Year\*  
(In Thousands)**

**Other Information**

	<u>2017</u>	<u>2016</u>	<u>2015</u>
City's proportionate of the net Pension liability	0.29939%	0.287974%	0.278188%
City's proportionate share of the net pension liability	\$ 1,872	\$ 1,043	\$ 1,008
City's covered-employee payroll	\$ 860	\$ 811	\$ 755
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	230.73%	128.61%	133.51%
MFPRSI net position as a percentage of the total pension liability	78.20%	83.04%	86.27%

\* The amounts presented for each fiscal year were determined as of June 30.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the City will present information for those years for which information is available.

**City of Carroll  
Scheduled of City Contributions**

**Municipal Fire and Police Retirement System of Iowa  
Last 10 Fiscal Years**

	<b>Other Information</b>			
	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
Statutorily required contribution	\$222,948	\$225,310	\$229,656	\$213,975
Contributions in relation to the statutorily required contribution	<u>(222,948)</u>	<u>(225,310)</u>	<u>(229,656)</u>	<u>(213,975)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
 City's covered-employee payroll	 \$860,141	 \$811,343	 \$755,200	 \$710,408
Contributions as a percentage of covered-employee payroll	25.92%	27.77%	30.41%	30.12%

See accompanying independent auditor's report.

<u>2013</u>	<u>2012</u>	<u>2011</u>	<u>2010</u>	<u>2009</u>	<u>2008</u>	<u>2007</u>
\$182,280	\$170,374	\$151,853	\$122,321	\$126,086	\$167,367	\$179,547
<u>(182,280)</u>	<u>(170,374)</u>	<u>(151,853)</u>	<u>(122,321)</u>	<u>(126,086)</u>	<u>(167,367)</u>	<u>(179,547)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$697,855	\$688,104	\$763,081	\$719,531	\$672,457	\$656,855	\$647,017
26.12%	24.76%	19.90%	17.00%	18.75%	25.48%	27.75%

**City of Carroll**

**Notes to Other Information – Pension Liability  
Municipal Fire and Police Retirement System of Iowa**

**Year ended June 30, 2017**

Changes of benefit terms:

There were no significant changes of benefit terms.

Changes of assumptions:

Postretirement mortality changed to the RP-2000 Blue Collar combined Healthy Mortality Table with males set-back two years, females set-forward one year and disabled's set-forward one year (male only rates), with no projection of future mortality improvement.

**City of Carroll**

**Supplementary Information**

**City of Carroll**  
**Schedule of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Nonmajor Governmental Funds**  
**Year Ended June 30, 2017**

	Employee Benefits	Urban Renewal	Ashwood UR	Police K-9 Fund	Recrea- tion Center Trust
<b>Receipts:</b>					
Property tax	\$ 833,325.20	\$ 778,852.58	\$ 29,244.29	\$ -	\$ -
Other taxes	-	-	-	-	-
Use of money and property:					
Interest on deposits	-	1,455.34	101.57	-	241.04
Intergovernmental:					
State funding	32,191.82	1,886.68	2,861.33	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	12,971.38	6,208.90
<b>Total receipts</b>	<b>865,517.02</b>	<b>782,194.60</b>	<b>32,207.19</b>	<b>12,971.38</b>	<b>6,449.94</b>
<b>Disbursements:</b>					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	5,644.13
Community and Economic Development:					
Capital	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>5,644.13</b>
Excess (deficiency) of receipts over (under) disbursements	865,517.02	782,194.60	32,207.19	12,971.38	805.81
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(865,517.02)	(864,756.25)	(32,207.19)	-	-
	(865,517.02)	(864,756.25)	(32,207.19)	-	-
Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements	-	(82,561.65)	-	12,971.38	805.81
<b>Cash balance beginning of year</b>	<b>(0.00)</b>	<b>60,644.62</b>	<b>-</b>	<b>-</b>	<b>33,968.07</b>
<b>Cash balance end of year</b>	<b>\$ (0.00)</b>	<b>\$ (21,917.03)</b>	<b>\$ -</b>	<b>\$ 12,971.38</b>	<b>\$ 34,773.88</b>



Schedule 1

			Permanent		
Police Forfeiture	Crime Prevention	Library Trust	Cemetery Perpetual Care	Rec Center Trust	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,641,422.07
-	-	-	-	-	-
82.11	350.07	456.06	3,322.28	239.79	6,248.26
-	1,325.00	2,937.80	-	-	41,202.63
-	6,520.00	-	-	-	6,520.00
-	3,500.00	1,103.02	24,662.50	1,000.00	49,445.80
<u>82.11</u>	<u>11,695.07</u>	<u>4,496.88</u>	<u>27,984.78</u>	<u>1,239.79</u>	<u>1,744,838.76</u>
676.65	5,219.43	-	-	-	5,896.08
-	-	-	-	-	-
-	-	4,170.56	-	-	9,814.69
-	-	-	-	-	-
-	-	-	-	-	-
<u>676.65</u>	<u>5,219.43</u>	<u>4,170.56</u>	<u>-</u>	<u>-</u>	<u>15,710.77</u>
(594.54)	6,475.64	326.32	27,984.78	1,239.79	1,729,127.99
-	-	-	-	-	-
-	-	-	-	-	(1,762,480.46)
-	-	-	-	-	(1,762,480.46)
(594.54)	6,475.64	326.32	27,984.78	1,239.79	(33,352.47)
<u>12,182.40</u>	<u>45,332.19</u>	<u>65,841.47</u>	<u>443,188.70</u>	<u>32,125.98</u>	<u>693,283.43</u>
<u>\$ 11,587.86</u>	<u>\$ 51,807.83</u>	<u>\$ 66,167.79</u>	<u>\$ 471,173.48</u>	<u>\$ 33,365.77</u>	<u>\$ 659,930.96</u>

See accompanying independent auditor's report.

**City of Carroll**  
**Statement of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Non-Major Proprietary Funds**  
**Year ended June 30, 2017**

	<u>Water Depreciation</u>	<u>Water Meter Deposit</u>
<b>Receipts:</b>		
Charges for service	\$ -	\$ -
Use of money and property	4,845.79	-
FEMA Grant Reimb	-	-
Miscellaneous	-	11,100.00
<b>Total Receipts</b>	<u>4,845.79</u>	<u>11,100.00</u>
<b>Disbursements:</b>		
Business-type activities:		
Operations	-	10,175.00
Capital Outlay	-	-
<b>Total Disbursements</b>	<u>-</u>	<u>10,175.00</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,845.79</u>	<u>925.00</u>
Other financing sources (uses):		
Bond/note proceeds	-	-
Operating transfers in	50,000.00	-
Operating transfers (out)	-	-
Total other financing sources (uses)	<u>50,000.00</u>	<u>-</u>
Excess of receipts and other financing sources over disbursements and other financing uses	54,845.79	925.00
<b>Cash balance beginning of year</b>	<u>666,078.87</u>	<u>43,720.90</u>
<b>Cash balance end of year</b>	<u>\$ 720,924.66</u>	<u>\$ 44,645.90</u>
<b>Cash Basis Fund Balances</b>		
<b>Committed</b>	\$ -	\$ -
Unrestricted	720,924.66	44,645.90
<b>Total cash basis fund balances</b>	<u>\$ 720,924.66</u>	<u>\$ 44,645.90</u>

Schedule 2

Non-Major Enterprise Funds			
Sewer Depreciation	Sewer Capital Improv.	Water Capital Improv.	Total
\$ -	\$ -	\$ -	\$ -
3,728.52	4,424.44	711.28	13,710.03
-	-	-	-
-	-	6,348.40	17,448.40
<u>3,728.52</u>	<u>4,424.44</u>	<u>7,059.68</u>	<u>31,158.43</u>
-	-	-	10,175.00
-	896.76	218,405.30	219,302.06
-	896.76	218,405.30	229,477.06
<u>3,728.52</u>	<u>3,527.68</u>	<u>(211,345.62)</u>	<u>(198,318.63)</u>
-	-	-	-
35,000.00	-	107,694.75	192,694.75
-	-	-	-
<u>35,000.00</u>	<u>-</u>	<u>107,694.75</u>	<u>192,694.75</u>
38,728.52	3,527.68	(103,650.87)	(5,623.88)
512,720.15	611,031.77	239,234.72	2,072,786.41
<u>\$ 551,448.67</u>	<u>\$ 614,559.45</u>	<u>\$ 135,583.85</u>	<u>\$ 2,067,162.53</u>
\$ -	\$ 31,603.21	\$ 47,034.44	\$ 78,637.65
551,448.67	582,956.24	88,549.41	1,988,524.88
<u>\$ 551,448.67</u>	<u>\$ 614,559.45</u>	<u>\$ 135,583.85</u>	<u>\$ 2,067,162.53</u>

**City of Carroll  
Schedule of Indebtedness  
Year ended June 30, 2017**

<b>Obligation</b>	<b>Date of Issue</b>	<b>Interest Rates</b>	<b>Amount Originally Issued</b>
<b>General Obligation Bonds:</b>			
G. O. Bonds 2014	8/12/2014	.4-.7%	1,120,000.00
<b>Revenue Bonds</b>			
Sewer Revenue Bonds	6/9/2004	1.75%	11,000,000.00
<b>General Obligation/Capital Loan Notes:</b>			
Capital Loan Note Series 2015A GO Refunding Loan	4/23/2015	.75-1.85%	1,770,000.00
Capital Loan Note Series 2016A GO Cap Loan	3/23/2016	.45-.85%	910,000.00
Capital Loan Note Series 2016B GO Cap Loan	11/30/2016	.8-1.60%	<u>2,290,000.00</u>
Grand Total			<u><u>\$ 17,090,000.00</u></u>

**Schedule 3**

<b>Balance Beginning of Year</b>	<b>Issued During Year</b>	<b>Redeemed During Year</b>	<b>Balance End of Year</b>	<b>Interest Paid</b>	<b>Interest Due and Unpaid</b>
310,000.00		310,000.00	-	2,170.00	-
5,766,000.00		566,000.00	5,200,000.00	100,905.00	-
1,770,000.00		155,000.00	1,615,000.00	24,990.00	-
525,000.00	-	265,000.00	260,000.00	3,932.50	-
-	<u>2,290,000.00</u>	<u>285,000.00</u>	<u>2,005,000.00</u>	<u>13,744.68</u>	-
<u>\$ 8,371,000.00</u>	<u>\$ 2,290,000.00</u>	<u>\$ 1,581,000.00</u>	<u>\$ 9,080,000.00</u>	<u>\$ 145,742.18</u>	<u>\$ -</u>

Schedule 4

City of Carroll  
Bond and Note Maturities  
June 30, 2017

<u>Revenue Bonds</u>				
Series 2003				
WWTP Improvements				
Revenue Bond				
Issued June 9, 2004				
Year Ending June 30,	Interest Rate	Amount	<u>Revenue Bonds</u>	
2018	1.75%	\$ 584,000	\$	584,000
2019	1.75%	601,000		601,000
2020	1.75%	619,000		619,000
2021	1.75%	639,000		639,000
2022	1.75%	659,000		659,000
2023	1.75%	678,000		678,000
2024	1.75%	699,000		699,000
2025	1.75%	721,000		721,000
		<u>\$ 5,200,000</u>	\$	<u>5,200,000</u>

**General Obligation Notes**

Year Ended June 30,	<u>Series 21015A</u>		<u>Series 2016A</u>		<u>Series 2016B</u>		Total General Obligation Notes
	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount	
	Aquatic Refunding April 23, 2015		Weight Room, Street Rehab 2015 & Sweeper March 23, 2016		Cemetery Bldg/3rd St Storm Sewer November 30, 2016		
2018	1.00%	\$ 260,000	0.85%	\$ 260,000	0.90%	\$ 315,000	\$ 835,000
2019	1.25%	260,000	-	-	1.00%	270,000	530,000
2020	1.35%	265,000	-	-	1.10%	275,000	540,000
2021	1.60%	270,000	-	-	1.25%	275,000	545,000
2022	1.75%	280,000	-	-	1.40%	285,000	565,000
2023	1.85%	280,000	-	-	1.50%	290,000	570,000
2024					1.60%	295,000	295,000
		<u>\$ 1,615,000</u>		<u>\$ 260,000</u>		<u>\$ 2,005,000</u>	<u>\$ 3,880,000</u>

**City of Carroll**

**City of Carroll**  
**Schedule of Cash Receipts, Disbursements**  
**and Change in Cash Balances**  
**Capital Projects Funds**  
**Year Ended June 30, 2017**

	<u>Street Rehabilitation</u>	<u>Streets Maintenance Building</u>
<b>Receipts:</b>		
Use of money and property:		
Interest on investments	\$ 46.63	\$ -
Intergovernmental:		
Federal Grant	456,000.00	-
Vision Iowa Grant	-	-
	<u>456,000.00</u>	<u>-</u>
Miscellaneous:		
Donations	-	-
Miscellaneous revenues	-	-
	<u>-</u>	<u>-</u>
<b>Total receipts</b>	<u><b>456,046.63</b></u>	<u><b>-</b></u>
<b>Disbursements:</b>		
Capital outlay	1,350,586.36	-
	<u>1,350,586.36</u>	<u>-</u>
<b>Total disbursements</b>	<u><b>1,350,586.36</b></u>	<u><b>-</b></u>
Deficiency of receipts under disbursements	<u>(894,539.73)</u>	<u>-</u>
Other financing sources (uses):		
General Obligation debt proceeds	-	-
Transfers In (Out):		
To General Fund & others	(52,500.00)	-
From General Fund & others	1,056,000.00	2,002,500.00
	<u>1,003,500.00</u>	<u>2,002,500.00</u>
Excess (deficiency) of receipts and other financing sources (uses) over disbursements	108,960.27	2,002,500.00
<b>Balance beginning of year</b>	<u><b>451,933.51</b></u>	<u><b>-</b></u>
<b>Balance end of year</b>	<u><u><b>\$ 560,893.78</b></u></u>	<u><u><b>\$ 2,002,500.00</b></u></u>



**Schedule 5**

<u>Corridor of Commerce</u>	<u>Airport</u>	<u>Parks &amp; Recreation</u>	<u>Total</u>
\$ 13,240.39	\$ -	\$ 478.74	\$ 13,765.76
-	-	-	456,000.00
-	-	124,997.90	124,997.90
-	-	124,997.90	580,997.90
-	-	166,775.00	166,775.00
-	-	2,531.30	2,531.30
-	-	169,306.30	169,306.30
<u>13,240.39</u>	<u>-</u>	<u>294,782.94</u>	<u>764,069.96</u>
280,572.68	44,879.90	1,590,926.76	3,266,965.70
<u>280,572.68</u>	<u>44,879.90</u>	<u>1,590,926.76</u>	<u>3,266,965.70</u>
280,572.68	44,879.90	1,590,926.76	3,266,965.70
<u>(267,332.29)</u>	<u>(44,879.90)</u>	<u>(1,296,143.82)</u>	<u>(2,502,895.74)</u>
-	-	648,155.80	648,155.80
-	-	-	(52,500.00)
487,000.00	44,879.90	515,664.75	4,106,044.65
<u>487,000.00</u>	<u>44,879.90</u>	<u>1,163,820.55</u>	<u>4,701,700.45</u>
219,667.71	-	(132,323.27)	2,198,804.71
<u>1,963,284.00</u>	<u>-</u>	<u>396,370.27</u>	<u>2,811,587.78</u>
<u>\$ 2,182,951.71</u>	<u>\$ -</u>	<u>\$ 264,047.00</u>	<u>\$ 5,010,392.49</u>

**City of Carroll**  
**Schedule of Receipts by Source and**  
**Disbursements by Function**  
**All Governmental Fund Types**  
**For the Last Ten Years**

For the Years ended June 30,

	2017	2016	2015	2014
<b>Receipts:</b>				
Property tax	\$ 6,315,574.14	\$ 6,356,527.42	\$ 6,592,626.16	\$ 6,067,014.23
Other Taxes	1,913,639.18	1,728,626.59	1,799,782.76	1,601,246.98
Non-property tax	-	-	-	-
Use of money and property	108,417.25	81,388.36	67,284.88	52,740.68
Licenses and permits	80,503.84	82,998.16	83,630.71	75,342.69
Intergovernmental	2,126,946.58	1,945,518.85	1,512,758.17	1,199,469.11
Charges for Services	1,677,192.37	1,720,850.72	1,687,492.25	1,776,696.48
Special assessments	-	-	-	-
Fines and fees	64,996.72	69,564.35	70,730.45	75,342.29
Miscellaneous	357,396.35	227,960.13	179,109.35	209,639.55
<b>Total receipts</b>	<u>12,644,666.43</u>	<u>12,213,434.58</u>	<u>11,993,414.73</u>	<u>11,057,492.01</u>
<b>Disbursements:</b>				
Public Safety Program	1,998,800.30	1,938,331.21	1,906,630.63	1,776,907.84
Public Works Program	2,089,764.87	2,065,191.97	2,067,094.76	2,185,955.93
Health and Social Services Program	101,375.00	100,325.00	102,525.00	107,575.00
Culture and Recreation Program	2,665,031.90	2,521,114.49	2,603,412.07	2,516,906.96
Community and Economic Development Program	114,582.22	145,531.69	157,123.42	239,825.48
General Government	1,037,872.98	974,943.53	935,009.41	922,779.99
Debt Service	1,743,657.18	3,526,090.38	2,196,365.03	2,352,246.01
Capital Projects	3,266,965.70	2,551,695.07	2,326,714.41	973,421.15
<b>Total disbursements</b>	<u>13,018,050.15</u>	<u>13,823,223.34</u>	<u>12,294,874.73</u>	<u>11,075,618.36</u>
Excess (deficiency) of receipts over (under) disbursements	(373,383.72)	(1,609,788.76)	(301,460.00)	(18,126.35)
Other financing sources, net	<u>1,019,479.55</u>	<u>1,952,357.00</u>	<u>4,008,242.75</u>	<u>1,040,982.25</u>
Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements	646,095.83	342,568.24	3,706,782.75	1,022,855.90
<b>Balance beginning of year</b>	<u>10,421,368.41</u>	<u>10,078,800.17</u>	<u>6,372,017.42</u>	<u>5,349,161.52</u>
<b>Balance end of year</b>	<u><u>\$ 11,067,464.24</u></u>	<u><u>\$ 10,421,368.41</u></u>	<u><u>\$ 10,078,800.17</u></u>	<u><u>\$ 6,372,017.42</u></u>

Schedule 6

2013	2012	2011	2010	2009	2008
\$ 6,056,661.80	\$ 5,760,635.65	\$ 5,555,482.90	\$ 5,293,004.55	\$ 4,789,641.54	\$ 4,822,212.50
1,657,031.49	1,504,595.60	1,575,604.70	1,460,964.73	1,500,539.63	1,238,329.91
-	-	-	63,071.68	61,044.26	58,918.36
54,773.45	57,126.89	61,269.11	78,553.97	187,414.01	270,447.23
65,097.37	63,764.45	81,580.33	66,677.87	80,867.06	89,455.95
1,902,694.79	2,113,613.13	3,443,056.73	1,402,405.54	1,418,284.53	1,438,565.99
1,670,721.37	1,706,685.62	1,653,576.74	1,640,511.31	1,555,741.65	1,471,970.72
-	-	-	1,278.00	5,129.00	5,132.00
66,969.17	54,534.19	51,736.28	40,988.72	37,124.00	46,081.65
<u>354,328.62</u>	<u>266,697.99</u>	<u>276,884.47</u>	<u>219,133.42</u>	<u>477,564.98</u>	<u>759,857.53</u>
<u>11,828,278.06</u>	<u>11,527,653.52</u>	<u>12,699,191.26</u>	<u>10,203,518.11</u>	<u>10,052,306.40</u>	<u>10,142,053.48</u>
1,813,369.47	1,820,199.02	1,782,233.01	1,713,451.86	1,627,380.03	1,655,781.72
2,167,353.30	1,930,014.05	1,875,419.28	2,051,546.16	1,925,174.12	1,788,510.61
103,900.00	103,196.00	102,765.00	97,795.00	97,620.00	90,525.00
2,238,842.89	2,417,219.85	2,542,526.01	2,208,268.55	2,130,037.88	2,311,280.21
383,043.37	423,006.75	158,550.41	66,023.04	67,313.35	67,649.18
851,595.01	885,071.90	1,161,529.37	1,026,174.09	822,634.94	852,122.85
3,035,244.62	2,511,493.00	2,527,978.00	2,875,253.88	3,957,572.22	2,979,153.95
<u>3,191,507.88</u>	<u>1,780,110.35</u>	<u>4,102,417.94</u>	<u>2,622,199.26</u>	<u>4,622,153.21</u>	<u>1,904,653.13</u>
<u>13,784,856.54</u>	<u>11,870,310.92</u>	<u>14,253,419.02</u>	<u>12,660,711.84</u>	<u>15,249,885.75</u>	<u>11,649,676.65</u>
(1,956,578.48)	(342,657.40)	(1,554,227.76)	(2,457,193.73)	(5,197,579.35)	(1,507,623.17)
<u>2,140,803.28</u>	<u>1,366,648.55</u>	<u>1,646,622.00</u>	<u>1,657,858.00</u>	<u>1,119,777.50</u>	<u>4,972,683.50</u>
184,224.80	1,023,991.15	92,394.24	(799,335.73)	(4,077,801.85)	3,465,060.33
<u>5,164,936.72</u>	<u>4,140,945.57</u>	<u>4,048,551.33</u>	<u>4,847,887.06</u>	<u>8,925,688.91</u>	<u>5,460,653.95</u>
<u>\$ 5,349,161.52</u>	<u>\$ 5,164,936.72</u>	<u>\$ 4,140,945.57</u>	<u>\$ 4,048,551.33</u>	<u>\$ 4,847,887.06</u>	<u>\$ 8,925,714.28</u>

## City of Carroll

*Feldmann & Company CPAs P.C.*

523 North Main Street  
Carroll, Iowa 51401  
(712) 792-2464

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 U.S. generally accepted auditing standards 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 Carroll, Iowa, as of and for the year ended June 30, 2017, and the related notes to financial statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 1, 2017. Our report expressed unmodified opinions on the financial statements which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Carroll's internal control over financial reporting to determine auditing procedures 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 City of Carroll's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Carroll's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be significant deficiencies, or material weaknesses, and therefore, significant deficiencies or material weaknesses may exist that were not identified. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses.

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 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 combination of deficiencies, in internal control which are less severe than a material weakness, yet important enough to merit attention by those charged with governance.

## Compliance and Other Matters

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

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2017, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

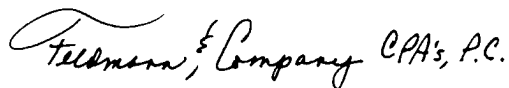
## City of Carroll's Responses to Findings

The City of Carroll's responses to findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. City of Carroll's responses were not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

## Purpose of the 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 of 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 Carroll 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.



Feldmann & Company CPAs, P.C.  
September 1, 2017

**City of Carroll**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2017**

**I. Summary of Independent Auditor's Results**

- (a) Unmodified opinions were issued on the financial statements, which were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.
- (b) Reportable conditions in internal control over financial reporting were not disclosed by the audit of the financial statements.
- (c) The audit did not disclose non-compliance, which is material to the financial statements.

**II. Findings Related to the Financial Statements:**

**Instances of Non-Compliance:**

No matters were noted.

**Internal Control Deficiencies:**

No matters were noted.

**City of Carroll**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2017**

**III. Other Findings Related to Statutory Reporting:**

III-A-17 Official Depositories - A resolution naming official depositories has been approved by the Council. The maximum deposit amounts stated in the resolution was not exceeded during the year ended June 30, 2017.

III-B-17 Certified Budget - Disbursements during the year ended June 30, 2017, did not exceed the amounts budgeted per Chapter 384.20 of the Code of Iowa which states in part that public monies may not be expended or encumbered except under an annual or continuing appropriation.

III-C-17 Questionable Disbursements - No disbursements were noted that might not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

III-D-17 Travel Expense - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

III-E-17 Business Transactions – Business transactions between the City and City officials or employees are detailed as follows:

<u>Name, Title, and Business</u>	<u>Transaction</u>	<u>Amount</u>
Clay Haley, Council Owner, Haley Implement Co.	parts/repairs	\$ 523.95

In accordance with Chapter 362.5(10) of the Code of Iowa the transactions with Haley Implement Co. do not appear to represent a conflict of interest.

III-F-17 Excess Balance – The balances in the Special Revenue Funds: Road Use Tax, Police Forfeiture, Crime Prevention, Library Trust and Rec Center Trust at June 30, 2017, were in excess of the disbursements for those funds for the year, as was Capital Project-Corridor of Commerce, Capital Project – Streets Maintenance Building, Water Utility Depreciation, and Water Meter Deposit fund, Sewer Utility Depreciation, Sewer Capital Improvement, Storm Water Utility and the Storm Water Capital Improvement funds.

Recommendation – The City should consider the necessity of maintaining this substantial balance and, where financially feasible, consider reducing the balance in an orderly manner through revenue reductions.

Response — The Special Revenue Funds, Capital Project Funds, and Utility



funds have planned future programs and projects that will reduce the fund balances.

Conclusion – Response accepted.

- III-G-17 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-H-17 Minutes - No transactions were found that we believe should have been approved in the Council minutes but were not.
- III-I-17 Deposits and Investments - We noted no instances of noncompliance with the investment provisions of Chapter 12B & 12C of the Code of Iowa and the City's investment policy.
- III-J-17 Revenue Bonds and Notes – We noted no instances of non-compliance with the terms of the City's revenue bond/note provisions.
- III-K-17 Financial Condition – We observed one deficit ending balance for Special Revenue – Urban Renewal Downtown in the amount of \$21,917.03 at the June 30, 2017.

Recommendation – The City should investigate alternatives to eliminate this deficit in order to return this fund to a sound financial position.

Response — The deficit was due to tax increment finance revenues not collected as anticipated. The deficit will be eliminated next year.

Conclusion – Response accepted.

- III-L-17 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. We noted no corrections needed to TIF certification to comply with Chapter 403 of the Code of Iowa.
- III-M-17 Urban Renewal Annual Report - The urban renewal annual report was approved and certified to the Department of Management on or before December 1.



# City of Carroll

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-1000

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**MEMO TO:** Honorable Mayor and Members of the City Council

**FROM:** Mike Pogge-Weaver, City Manager *MJPW*

**DATE:** January 17, 2018

**SUBJECT:** Committee Reports

1. Library Board (meets 3<sup>rd</sup> or 4<sup>th</sup> Monday of month) – **January 15, 2018**
2. Board of Adjustment (meets 1<sup>st</sup> Monday of month) –
3. Planning and Zoning Commission (meets 2<sup>nd</sup> Wednesday of month) – **January 10, 2018**
4. Carroll Airport Commission (meets 2<sup>nd</sup> Monday of month) – **January 8, 2018**
5. Parks, Recreation & Cultural Advisory Board (meets 3<sup>rd</sup> Monday of January, March, May, July, September and November) – **January 15, 2018**
6. Carroll County Solid Waste Management Commission (meets 2<sup>nd</sup> Tuesday of month) –
7. Historical Preservation Commission (no regular meeting dates) –
8. Safety Committee (no regular meeting dates) –
9. Civil Service Commission (as needed) –

## Library Board Minutes

January 15, 2018

The Carroll Board of Trustees met in the Mayor's Conference Room of City Hall. Trustees present were: Jacob Fiscus, Tom Louis, Paul Reicks, Sondra Rierson, Kyle Ulveling, Ralph von Qualen, and Director Rachel Van Erdewyk. Trustees absent were: Janet Auge, Summer Parrott, and Carol Shields. Also present were City Manager Mike Pogge-Weaver and city councilman Lavern Dirckx.

Fiscus called the meeting to order at 5:15. It was moved by Rierson and seconded by von Qualen to approve the agenda. All voted aye. It was moved by Ulveling and seconded by Reicks to approve the minutes of the December meeting. All voted aye. It was moved by Louis and seconded by Rierson to approve the bills. All voted aye.

Director's Report: Children's librarian, Diane Tracy, had toddler story time, outreach programs, pet readers, and open library read aloud; it brings her numbers to 813 for the month. IPTV launched a new children's channel and Carroll Public Library was chosen for one of four spots in the state to host a pajama party. Along with Tracy and staff from IPTV, 155 kids and parents enjoyed activities, snacks, and visits with Dr. Whoot and Clifford the Big Red Dog. Tracy also participated in Kuemper's Preschool-Parent Literacy Day. The Reading Tree Project netted 100 preschool kids with a book donated by library patrons and community organizations. Van Erdewyk participated in a Winter STEM Festival at DMACC. About 40 children participated in Van Erdewyk's Ozobots and scavenger hunt. Regular meetings of the Crafty Library Ladies, Book Clubs, Poetry, and Teen Advisory groups netted around 72 for the month. Monthly door count was 5,322 and total resources utilized was 16,211.

Old Business: An update was given on the progress of the library/city hall project.

New Business: Discussion was held on the FY 2019 proposed budget. It was moved by Rierson and seconded by Ulveling to approve the FY 2019 proposed budget to be presented to the city council. All voted aye.

It was moved by von Qualen and seconded by Louis to adjourn. All voted aye. Meeting adjourned at 5:37.

Next regular meeting will be February 19, 2018.

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Jacob Fiscus—President

Judy Behm—Recording Secretary

PLANNING AND ZONING COMMISSION

MINUTES OF JANUARY 10, 2018

The Carroll Planning and Zoning Commission met in regular session on January 10, 2018, 5:15 PM, in the Farner Government Building, Mayor's Office. Present: John Horbach, Ron Juergens, Lisa Lampe, Thomas Loeck, Jean Ludwig, Pat Macke, Katie McQueen, Jayne Pietig and Pat Venteicher. Absent: None. Also present: Mike Pogge-Weaver, David Bruner, City Attorney and Randy Krauel, Public Works Director/City Engineer. Commissioner Thomas Loeck presided.

\*\*\*\*\*

MOTION by Juergens, second by Venteicher, to approve the minutes of the May 10, 2017 as mailed. All present voted aye. Absent: None. Motion carried.

\*\*\*\*\*

A request from Lee Plasier, President of Pla-Cor, to change the zoning from A-2, Agricultural District to I-2, General Industrial District for an area legally described as Lot 1 of the SW ¼ NE ¼ of Section 23, T84N, R35W, Carroll, Iowa as set forth on a plat of survey recorded May 10, 1996 at Book 10, Page 139. Owner, Pla-Cor, Inc. All adjacent property owners were notified of the hearing by mail and proof of public notice of a hearing was presented. The public hearing was opened at 5:17 PM. Eric Neu was present and spoke in favor of the request. No one appeared in opposition. The public hearing was closed at 5:20 P.M. MOTION by Lampe, second by Ludwig to recommend to the City Council approval of the zoning change request for the area described from A-2 Agricultural District to I-2 General Industrial District. All present voted aye. Absent: None. Motion carried.

\*\*\*\*\*

A preliminary and final plat for Placor Subdivision was submitted for review of the Commission. No one present supported or opposed the request. MOTION by Juergens, second by Venteicher to recommend to City Council approval of the preliminary and final plat as presented. All present voted aye. Absent: None. Motion carried.

\*\*\*\*\*

A preliminary and final plat for Korwes Family Subdivision was submitted for review of the Commission. No one present supported or opposed the request. MOTION by Juergens,

second by Venteicher to recommend to City Council approval of the preliminary and final plat as presented. All present voted aye. Absent: None. Motion carried.

\* \* \* \* \*

MOTION by Juergens, second by Lampe, to adjourn at 5:23 PM. All present voted Aye. Absent: None. Motion carried.

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Thomas Loeck, Chairperson

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Michel J. Pogge-Weaver, City Manager

## CARROLL AIRPORT COMMISSION

### Regular Meeting

The regular meeting of the Carroll Airport Commission was held on Monday, January 8, 2018, at the Arthur Neu Airport. Commission members in attendance were Greg Siemann, Gene Vincent, Kevin Wittrock and Dick Fulton. Also attending were Don Memsen, airport manager and Carol Schoeppner, recording secretary. Vice-Chairman Siemann conducted the 5:30 P.M. meeting.

#### MINUTES

The minutes of the previous meeting were reviewed by the Commission. A motion by Comm. Vincent and seconded by Comm. Fulton was made to approve the minutes. Motion carried by Commissioners Siemann, Vincent, Wittrock and Fulton.

#### FARM REPORT

Comm. Vincent reported the ground Larry Behrens was renting will be farmed by his son, Russell Behrens. Comm. Vincent had a rent check from Russell Behrens in the amount of \$2,847.50. Chad Steinkamp will be putting the bean ground in hay this year which will be share cropped. Comm. Vincent said the ground needs to put in hay for a couple of years.

#### TOPICS DISCUSSED:

Don had problems with the tractor and dump truck. He will have O'Halloran look at the truck which is out of warranty and the tractor will go to Rueter's.

Comm. Wittrock ask the Commission if he could install a wench in his hanger to pull his airplane in when there is ice in front of the hanger. There was no objection to this as Comm. Siemann has a wench and suggested installation procedures.

Kitt Plumbing has not got back to Don on the bathroom repair.

#### BILLS

The following bills were presented to the Carroll Airport Commission for approval:

January 8, 2018

Page 2

Carroll Aviation	contract	\$ 6,450.00
McClure Engineering	funding application	585.00
Unified	fuel delivery printer	408.85
Rueter's	misc'l equipment repair	40.67
Wittrock Motor	December car rental	375.00
Carroll Refuse	December garbage	57.00
Ecowater	cooler rent/water	78.00
Raccoon Valley Elec	Dec electric service	1,495.98
McClure Engineering	drive entrance pgt	889.00
Carol Schoeppner	secretary contract	350.00

A motion by Comm. Vincent and seconded by Comm. Wittrock was made to approve the bills as presented to the Carroll Airport Commission. Motion carried by Commissioners Siemann, Vincent, Wittrock and Fulton.

There being no further business, a motion by Comm. Fulton and seconded by Comm. Wittrock was made to adjourn at 6:01 P.M..

The next regular meeting of the Carroll Airport Commission will be February 12, 2018, at the Arthur Neu Airport.

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Chairman/Vice-Chairman

ATTEST:

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**CARROLL AIRPORT COMMISSION**

**Regular Meeting**

Monday, February 12, 2018

5:30 P.M.

Arthur Neu Airport

**Agenda**

Approve minutes from previous meeting

Tall Structure Issue

5 Year CIP Plan

New Business

Approve monthly bills

**PARKS, RECREATION AND CULTURAL BOARD MEETING MINUTES**  
**January 15, 2018 @ 5:15 P.M.**  
**Farner Government Building – Council Chambers**

The Parks, Recreation and Cultural Board met on this date at 5:25 p.m. at the Farner Government Building – Council Chambers. Members Present: Jeff Aden, Summer Boes, Cara Greteman, Matt Hodges and Clay Netusil. Absent: Ryan Milligan, Brook Mikkelsen, Jen Munson, and Lois Neu. Staff Present: Jack Wardell, Director of Parks and Recreation and McKenzie Kiger, Recreation Superintendent.

\* \* \* \* \*

The meeting was called to order at 5:25 P.M.

\* \* \* \* \*

It was moved by Aden and seconded by Hodges to approve the January 15, 2018 agenda as presented. All present voted Aye.

\* \* \* \* \*

It was moved by Greteman and seconded by Boes to approve the December 4, 2017 minutes. All present voted Aye.

\* \* \* \* \*

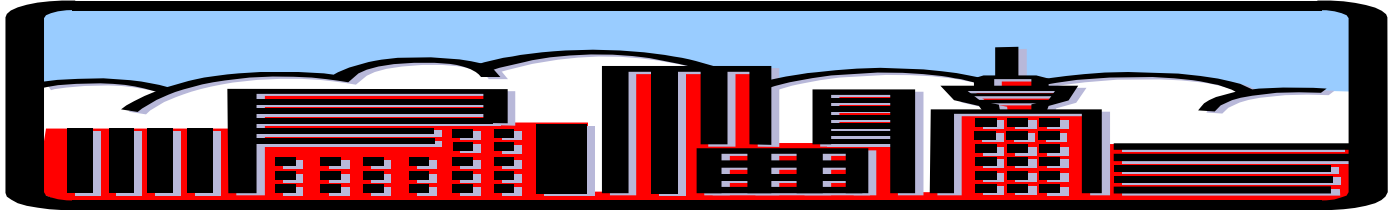
It was moved by Hodges and seconded by Aden to recommend to the City Council if the All Inclusive Playground and Miracle Field are to be in the same park the recommendation will be placed at North East Park. If the Miracle Field is not approved by City Council they would ask the All Inclusive Playground Committee come back to the board with request of where they want the playground system placed. All present voted Aye.

\* \* \* \* \*

It was moved by Aden and seconded by Greteman that the recommendation for the Pickleball Courts to be located in Northwest Park. All present voted Aye.

\* \* \* \* \*

It was moved by Greteman and seconded by Boes to adjourn at 6:14 pm. All present voted Aye.



# **City Manager's Monthly Activity Report Mike Pogge-Weaver, City Manager**

**December 2017**

**City of *Carroll***

This is a report of the various departments and divisions of the City of Carroll.

# Finance Department

**As reported by Laura Schaefer, City Clerk/Finance Director**

Routine Activities for the month:

- Dealt with water issues/collections
- Prepared management discussion and analysis (MD&A) FY 17 audit report
- Attended council annual planning session – December 14
- IPERS compliance review – December 5
- Prepared budget information for admin/finance departments
- Continued to promote wellness initiatives (Carroll County Wellness Coalition and City wellness program)
  - Wellness Coalition Meeting – December 21

Activities planned for next month and other comments:

- Continue to work on delinquent water accounts/water issues
- Draft financial policies
- Finalize FY 17 audit report
- Compile FY 2019 budget proposal/budget books
- Continue review of temporary office space for City Hall
- Continue to promote wellness program with employees
  - Wellness Coalition Meeting – January 18
  - Live Healthy Iowa 10 Week Challenge – January 22 – March 30, 2018

Accomplishments of particular note:

287 utility bills and statements were emailed in December 2017

# Fire Department

## As reported by Greg Schreck, Fire Chief

Routine Activities for the month:

The Department responded to five calls for service and held three training sessions in December.

Firefighters conducted a review of various street addresses and hydrant locations serving those addresses. Six separate crews were given a list of seven addresses to find and report back to the Department on the type of building and the nearest water supply for firefighting at that location. Truck operational procedures during cold weather were also reviewed.

Firefighters did a detailed cleanup of all apparatus and the truck bay area of the building.

### Run Report for December:

Alarm Date	Alarm Location	Incident Type
12/01/2017	502 N Court St	Grease fire on stovetop
12/15/2017	610 E 18 <sup>th</sup> St	False fire alarm
12/26/2017	603 N Adams St	Good intent call (smoke from emergency generator mistaken for building fire)
12/27/2017	903 W 3 <sup>rd</sup> St	Brush pile
12/31/2017	514 N Court St	Grease fire on stovetop

# Police Department

## **As reported by Brad Burke, Police Chief**

Routine Activities for the month:

Officer Jeff Nichols completed pre academy testing for the Iowa Law Enforcement Academy on December 12<sup>th</sup>. This required fitness testing allows him entrance in the academy which is set to begin on January 2, 2018.

The new police vehicle, a Ford Police Interceptor Utility, was put on patrol on December 13<sup>th</sup>. The vehicle is assigned to the K9 unit and is marked to show that. The new vehicle has a new sticker combination which will be implemented in the new vehicles over the next several years.

On December 20<sup>th</sup>, Carroll Middle School held its DARE graduation. About 160 students completed the course over the first semester. Congratulations to those 6<sup>th</sup> grade students on their completion of the course as well as the essay winners from each class.

Officer Justin Ferrin and K9 Eudoris completed a two day training session at Canine Tactical. These monthly trainings are a requirement for the certification of Eudoris and will take place for the next year.

# Offense Summary

## CARROLL POLICE DEPARTMENT OFFENSE SUMMARY

Offenses	Incidents		
	December 2017	December 2016	December 2015
Forcible Rape			2
Forcible Fondling		1	
Porno/Obscene Material			
Robbery			
Aggravated Assault			
Simple Assault	6	1	1
Domestic Abuse	1		4
Burglary/B&E	1	3	
Shoplifting	1	4	6
Theft from Vehicle	2	1	
Theft Vehicle Part			
Theft of Bike	1		
Theft from Building	8	1	6
Other Larceny			
Motor Vehicle Theft	1		1
Arson			
Counterfeit/Forgery	2	3	1
Credit/ATM Fraud	1	3	
Identify Theft			
Bad Checks	1	1	1
Stolen Property			
Vandalism			
Vandalism: Business	1		
Vandalism: Residence	2	1	1
Vandalism: Vehicle		3	1
Vandalism: School			
Vandalism: Other		1	
Weapon Law Violation		1	1
Drug/Narc Violations	5	2	4
Drug Equipment Viol			
Drive Under Influence	1	4	2
OWI 2 <sup>nd</sup>	1		
OWI 3 <sup>rd</sup>			
Liquor Law Violation			1
Drunkenness	1	5	2
Disorderly Conduct		2	1
Harassment	2		1
All Other Offenses	3	2	6
False Information		1	1
Trespassing	1		1
Runaway			

Missing Person			
Cruelty to Animal			
Found Person			
Found Property	1	5	1
Firearms Accident		1	
Unattended Death	1		1
Suicide			
Mental Case			
Animal Bite		2	
Dispose of Animal			
Warrant Outside	4	9	9
Restraining Order		1	
1050F Traffic Accident			
10-50 PI Personal Injury		1	1
10-50 PI MV Pedestrian			
10-50 PI Car & Bike			
10-50 PD Prop.	28	11	27
10-50 Car & Deer	1		
1050 PD: Hit and Run	2	5	
1050 PD: City Vehicle		1	
1050 PD: Police Vehicle		1	
10-50 PD Under 1500	2	4	4
Assist Other Agency	1		
Moving Violations	1		
Op After Revocation	1	1	1
Operate After Suspen	8	8	4
Miscellaneous Public	1	4	4
<b>Total</b>	<b>93</b>	<b>94</b>	<b>96</b>

**12/01/2017 thru 12/31/2017**

<b>Citations</b>	
Animal	
Tobacco	
Dark Windows	1
License Violation	19
Other	3
Violation (Parking)	5
Registration	12
Seatbelt	14
Traffic	67
Warning Notices	181
Loud Stereo	
<b>TOTAL</b>	<b>302</b>

**12/01/2017 thru 12/31/2017**

Salvage Vehicle Inspections: 8
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# Building Department

As reported by Perry Johnson, Building Official

Permits - By Class - By Type - December 2017						
Class	Permit Type	Date Issued	Valuation		Permit #	Fee
<i><b>Agricultural</b></i>						
	Building	NONE	\$0.00			\$0.00
<b>Agricultural Building Valuation Total:</b>			<b>\$0.00</b>	<b>Agricultural Building Fee Total:</b>		<b>\$0.00</b>
<b>Agricultural Valuation Total:</b>			<b>\$0.00</b>	<b>Agricultural Fee Total:</b>		<b>\$0.00</b>
<i><b>Commercial</b></i>						
	Building	12/06/2017	\$5,000.00		170351	\$47.00
		12/21/2017	\$103,035.00		170360	\$451.00
		12/29/2017	\$250,000.00		170361	\$816.00
<b>Commercial Building Valuation Total:</b>			<b>\$358,035.00</b>	<b>Commercial Building Fee Total:</b>		<b>\$1,314.00</b>
	Electrical	12/06/2017			170356	\$50.15
						<b>Commercial Electrical Fee Total: \$50.15</b>
	Mechanical	NONE				\$0.00
						<b>Commercial Mechanical Fee Total: \$0.00</b>
	Plumbing	12/29/2017			170363	\$36.50
						<b>Commercial Plumbing Fee Total: \$36.50</b>
	Right of Way	12/29/2017			170364	\$25.00
						<b>Commercial Right of Way Fee Total: \$25.00</b>
	Sign	12/06/2017			170352	\$15.00
		12/06/2017			170353	\$15.00
		12/06/2017			170355	\$15.00
						<b>Commercial Sign Fee Total: \$45.00</b>
<b>Commercial Valuation Total:</b>			<b>\$358,035.00</b>	<b>Commercial Fee Total:</b>		<b>\$1,470.65</b>

<i>Residential</i>					
Building					
	12/06/2017	\$0.00		170354	\$35.00
<b>Residential Building Valuation Total:</b>		<b>\$0.00</b>	<b>Residential Building Fee Total:</b>		<b>\$35.00</b>
Electrical					
	12/06/2017			170350	\$63.64
	12/18/2017			170358	\$35.88
	12/19/2017			170359	\$35.88
	12/29/2017			170362	\$33.20
	12/29/2017			170365	\$35.88
				<b>Residential Electrical Fee Total:</b>	<b>\$204.48</b>
Mechanical					
	NONE				\$0.00
				<b>Residential Mechanical Fee Total:</b>	<b>\$0.00</b>
Plumbing					
	NONE				\$0.00
				<b>Residential Plumbing Fee Total:</b>	<b>\$0.00</b>
Right of Way					
	12/18/2018			170357	\$25.00
				<b>Residential Right of Way Fee Total:</b>	<b>\$25.00</b>
Sign					
	NONE				\$0.00
				<b>Residential Sign Fee Total:</b>	<b>\$0.00</b>
<b>Residential Valuation Total:</b>		<b>\$0.00</b>	<b>Residential Fee Total:</b>		<b>\$264.48</b>
<b>Valuation Grand Total:</b>		<b>\$358,035.00</b>	<b>Fee Grand Total:</b>		<b>\$1,735.13</b>

## Permits - YTD - through December 2017

Class	Permit Type	Valuation		Fee
<i>Agricultural</i>				
	Building	\$0.00		\$0.00
	<b>Agricultural Valuation Total:</b>	<b>\$0.00</b>	<b>Agricultural Fee Total:</b>	<b>\$0.00</b>
<i>Commercial</i>				
	Building	\$21,138,655.00		\$40,806.33
	Electrical			\$2,875.47
	Mechanical			\$1,232.77
	Plumbing			\$1,309.50
	Right of Way			\$10,076.57
	Sign			\$350.00
	<b>Commercial Valuation Total:</b>	<b>\$21,138,655.00</b>	<b>Commercial Fee Total:</b>	<b>\$56,650.64</b>
<i>Residential</i>				
	Building	\$8,629,104.64		\$29,835.08
	Electrical			\$3,612.09
	Mechanical			\$1,293.97
	Plumbing			\$2,396.50
	Right of Way			\$7,139.99
	Sign			
	<b>Residential Valuation Total:</b>	<b>\$8,629,104.64</b>	<b>Residential Fee Total:</b>	<b>\$44,277.63</b>
<b>Valuation Grand Total:</b>		<b>\$29,767,759.64</b>	<b>Fee Grand Total: \$100,928.27</b>	

# Public Works

**As reported by Randy Krauel, Public Works Director/City Engineer**

Routine Activities for the month:

**Division:** Streets; Tom Weber, Street Superintendent

- Excavated five graves for Cemetery.
- Placed five cubic yards of concrete for storm drain repair and ROW permit.
- Plowed and sanded for five snow events.
- Maintained signs and signals.
- Trimmed trees.
- Pothole patched.
- Swept streets.
- Division Safety Meeting: Bloodborne Pathogens, December 7<sup>th</sup>.

**Division:** Water; Terry Kluver, Water Superintendent

- Water production:
  - Monthly Total: 32.770 million gallons
  - Daily Average: 1.057 million gallons
  - Daily Maximum: 1.238 million gallons
- Completed 57 Iowa One Call locate requests.
- Meter Department
  - 39 service orders.
  - 26 delinquents.
  - 0 rereads.
  - 2 stuck meters.
- Division Safety Meeting: Bloodborne Pathogens, December 7<sup>th</sup>.

**Division:** Sean Kleespies, Wastewater Superintendent

- Wastewater treatment:
  - Monthly Total: 36.041 million gallons
  - Daily Average: 1.163 million gallons
  - Daily Maximum: 1.274 million gallons
- Performed laboratory analysis.
- Completed DNR Monthly Operating Report.
- Daily plant sampling and operations.
- Division Safety Meeting: “Spills, Trips and Falls”, December 20<sup>th</sup>.

Special Activities/Accomplishments of particular note:

**Division:** Streets; Tom Weber, Street Superintendent

- Annual Boom Truck and Hoist inspections were completed on December 11<sup>th</sup>.
- Assisted the Water Division with installation of two fire hydrants.
- Prepared F.Y. 18 – 19 Budget requests.

**Division:** Water; Terry Kluver, Water Superintendent

- Installed replacement fire hydrant and valve at Adams Street and 1<sup>st</sup> Street.
- Prepared F.Y. 18-19 Budget requests.
- Installed replacement fire hydrant and valve at Clark Street and 5<sup>th</sup> Street.
- Compiled costs related to the Water Transmission Main project.

**Division:** Sean Kleespies, Wastewater Superintendent

- CCTV inspection of sanitary sewer.
- Replaced heaters in lift stations.
- Plowed snow at the WWTP.
- Cleaned out wet well for the City of Lidderdale.
- Hydro-excavated utility locations for the fire hydrant replacements.
- Exercised storm water pumps.
- Finished platform for Primary Clarifier #2.

Activities planned for next month and other comments:

**Division:** Streets; Tom Weber, Street Superintendent

- Plow and sand, as needed.
- Install a new floor on concrete trailer.
- Trim trees.
- Maintain signs and signals.
- Install street name signs.
- Take down Christmas lights in CBD

**Division:** Water; Terry Kluver, Water Superintendent

- Review meeting with JEO Consulting Group, Inc. for Water Distribution Modeling for pressure and chlorine levels.
- Obtain permit-required samples for Combined Radium and Gross Alpha.
- Complete and file end-of-year documents.

**Division:** Sean Kleespies, Wastewater Superintendent

- Laboratory Analysis.
- DNR Monthly Operating Report.
- Perform preventative maintenance on equipment.
- Continue CCTV inspections of the sanitary sewer.
- Work on Wastewater training manuals for grade testing.
- Excavation safety training.

**CAPITAL PROJECT STATUS SUMMARY – 01-09-18**

PROJECT				ANTICIPATED		CONTRACT DATA						
Project Name	Action Plan	CIP	Budget	Estimated Cost	Projected Completion	Contractor	Contract Cost	Start Date	Expenditure	% Complete	Completion Date	Notes
Trails	2015 On-going	FY 17	FY16									
Rec Center Locker Rooms	2015 On-going	FY 17										
Streambed Stabilization		FY 17	FY16	\$385,000	2018							
Street Resurfacing 2013	2015 On-going		FY16			JEO Consulting Group, Inc.	\$60,800.00 +	09-24-12	\$143,848.36		11-15-13	Plus Hourly Construction Services
						Godbersen-Smith Construction Co.	\$555,808.75		\$563,827.37	95%	11-15-13	
Street Maintenance Building	2016 On-going	FY 16	FY14	\$4,308,500	2019	FEH Design	\$22,500.00	01-25-16	\$22,500.00		05-01-16	Space Needs/ Prelim. Design
US 30 – Grant Road Intersection	2016 On-going	FY 14	FY14	\$1,466,150	2017	Snyder & Associates, Inc.	\$4,900.00	07-22-13	\$4,900.00	100%	08-15-13	TSIP Application
						Snyder & Associates, Inc.	\$199,600.00	04-14-14	\$198,680.30			Design
Downtown Streetscape Phase 8	2016 On-going	FY 15	FY15	\$998,500	2017	Confluence Confluence	\$101,940.00 \$25,196.000	11-10-14 06-12-17	\$146,321.91		05-15-17 11-15-17	Design Const. Services
						Badding Construction Company	\$1,294,844.41	06-12-17	\$1,231,457.11	95%	11-15-17	

PROJECT				ANTICIPATED		CONTACT DATA						
Project Name	Action Plan	CIP	Budget	Estimated Cost	Projected Completion	Contractor	Contract Cost	Start Date	Expenditure	% Complete	Completion Date	Notes
Corridor Entry Features	2016 On-going	FY 17	FY17	\$440,000	2018	Confluence	\$19,550.00	01-23-17	\$18,861.96			
Third Street HMA Resurfacing	2016 On-going	FY 17	FY17	\$1,036,000	2018	JEO Consulting Group, Inc.	\$71,193.00 \$80,078.00	09-26-16	\$130,504.95			Design Construction Services
						Tri-State Paving	\$777,872.17	Late Start Date 08-14-17	\$750,868.47	95%	40 Working Days	
Well and Transmission Main	2014	FY 16	FY16			JEO Consulting Group, Inc.	\$324,000.00	07-28-14	\$327,680.61			
Transmission Main – Group A	2014	FY 16	FY16			Drake Construction, L.C.	\$790,134.07	03-23-14	\$751,752.95	95%		Contract Completion 11-30-15
Watermain Replacement		FY 16	FY16	\$500,000	2018							
Leachate Forcemain & Gravity Sewer						King Construction	\$661,257.50 Total \$335,962.50 City	07-18-16	CCSWMC \$325,605.01		08-31-16	CCSWMC Contract
Water System Hydraulic Model						JEO Consulting Group, Inc.	\$49,600.00	08-14-17	\$23,175.00		12-29-17	
Downtown Streetscape Phase 9	2016 On-going	FY18	FY18	\$985,500	2018	Confluence	\$85,500.00	10-23-17	\$21,377.30		05-18	



# Parks and Recreation

## As reported by Jack Wardell, Parks and Recreation Director

Routine Activities for the month:

### **Parks:** Scott Parcher, Parks Superintendent

- Clean park areas
- Ice rink boards and lining installed
- Mulch leaves
- Nets put away
- Clean up leaves in perennial beds downtown
- Trim shrubs and trees on 4<sup>th</sup> Street
- Mulch plantings on 4<sup>th</sup> Street
- Trim and mulch shrubs and trees at Depot Plaza
- Snow equipment ready

### **Golf:** Scott Haakenson, Golf Superintendent

- Cleaned up mowers
- Took heads off of reel mowers
- Brought in flagpoles

### **Cemetery:** John Snyder, Cemetery Sexton

- Tended to seven burials, six of which were full burials and one was a cremation, two burials were held on Saturday and one was on a holiday.
- Did all cemetery office work, including burial records, grave sales, billing copies for funeral homes to city hall for final approval and delivery.
- Collected all monies due from out of town funeral homes, private cremation services, and all grave sales.
- Trimmed back numerous shrubs, trimmed lower branches and deadwood out of trees where needed.
- Worked with Carroll Hydraulics on snow plow repairs.
- Changed scraper and shoes on John Deere snow blower.
- Scrubbed and waxed office, break room, and restroom.
- Did some dirt work at the beginning of the month
- Plowed snow at Rec Center two times, cemetery three times, when and where needed for funeral access. Clark Street north and south side two times, the trail on Pleasant Ridge and across Raccoon River Bridge when needed and the sidewalk on 1<sup>st</sup> Street on north side of cemetery.
- Final figures for 2017 are: Interments 104, consisting of 83 full burials and 21 cremations.

### **Recreation Center:** McKenzie Kiger, Recreation Center Superintendent

- Continued teaching water aerobics Flex and Stretch 3x a week
- Learning to teach noon Fit in 30 class, subbing as needed, to teach when aquatic/fitness specialist on maternity leave
- Began weekly calls with city clerk for Perfect Mind troubleshooting and understanding, process improvement for future
- Budget work and planning next fiscal budget

- Working with Perfect Mind software to gather information for reporting statistics
- Continued work with administrative assistant on learning duties in prep for her maternity leave, PAMP/billing/overdue or declined EFT/troubleshooting
- Checking options for offering regular CPR/First Aid courses to the public
- Updated Babysitting Trainer Certification to add babysitting classes to programming to Rec Center
- Hired 3 new CRO staff and began training to see if any are right fit, covered several CRO shifts while without afternoon staff
- Working with other cities to create Lifeguard reviews
- Working with other cities to offer a Lifeguard Instructor course in the spring

**Recreation Center: Sarah Haberl, Aquatics & Fitness Specialist**

- Taught 18+ hours of fitness classes
- Lifeguarded Friday lunches with McKenzie
- Compiled Lifeguard Schedules
- Compiled Fitness Schedules
- Send out daily reminders for guards to work their shifts
- Attended Carroll County Leadership Institute Class

**Recreation Center: Mike Mertes, Program Specialist**

- Monitor Production Slideshow update
- Updating website & social media with help of Pam Hanlin
- Update digital sign at Rec Center
- Assist in Office day to day operations

**Recreation Center: Pam Hanlin, Secretary**

- Daily money and reports for Rec Center (CRO Desk & Rec office)
- Did CRO's money a couple days due to Mary being gone
- Shelter House reservations (Mainly enclosed shelters this time of year)
- Room/Theater reservations
- Send out December bills
- Work on PAMP memberships
- File November PAMP (New, Changes, & Deleted)
- Fitness punch cards and class attendance
- Enter monthly vending payments (Also showed Sarah how to enter these while I am gone)
- Dealt with questions from the control desk, during work day and after hours

**Building Maintenance: Andy Snyder, Building Maintenance Specialist**

- Changed light bulbs on city property
- Back washed filters for pools and spa at Rec Center
- General housekeeping
- Time sheets for staff
- Ordered supplies
- Vacuum Pool
- Night cleaning crew at Rec Center
- Power scrub gym and pool at Rec Center
- Bills

Special Activities/Accomplishments of particular note:

**Parks:** Scott Parcher, Parks Superintendent

- Ice rink boards and lining installed
- Flood ice rink
- Move snow from ice rink
- Spray surface of ice rink – open December 27<sup>th</sup>

**Golf:** Scott Haakenson, Golf Superintendent

- Sprayed greens for snow mold protection
- Hand watered greens because of dry conditions
- Worked on budget

**Cemetery:** John Snyder, Cemetery Sexton

- Discussed future expansion of cemetery with Mr. Pogge-Weaver into the 9 acres of land owned by the city directly south of existing cemetery, with possible addition of a columbarium.

**Recreation Center:** McKenzie Kiger, Recreation Center Superintendent

- Assisted with “Kids Night Out” and the 200+ kids at the REC playing laser tag, swimming, games and gym time
- Assisted with Breakfast with Santa taking registrations/welcome and clean-up
- CAST hosted 1 youth swim meet the Saturday after Christmas
- Carroll High hosted 3 swim meets in December

**Recreation Center:** Sarah Haberl, Aquatics & Fitness Specialist

- Confirmed start of a new class
- Confirmed mermaid party for February
- Looking ahead for summer mermaid party
- Set lifeguard training dates for February
- WSI class in January
- Covered CRO shifts

**Recreation Center:** Mike Mertes, Program Specialist

- Jingle Bell Run
- Breakfast with Santa
- Kids Night Out
- 1<sup>st</sup> – 6<sup>th</sup> Basketball Programming
- Spring / Summer program planning
- Soccer Registration Setup
- Baseball / Softball / T-ball Registration Setup
- Flag Football / Fall Soccer / Volleyball Registration Setup

<b>Activity:</b>	<b>Jingle Bell Run</b>
<b>Description:</b>	Partner program with New Opportunities to collect toys for their Giving Tree Program. Event had been run during the daytime hours but was moved this year to an evening event. Partnered with the Carroll County EMS and Carroll County Conservation Board on holding the event out at Swan Lake State Park. Participants enjoyed a run/walk through the Festival of Lights and post run refreshments.
<b># of participants:</b>	106
<b>Assisting with the Event:</b>	Pam Hanlin, Sarah Haberl and Mike Mertes
<b>Activity:</b>	<b>Breakfast With Santa</b>
<b>Description:</b>	2 <sup>nd</sup> Annual Breakfast with Santa held out at the Swan Lake Education Center. Children and parents received a treat bag along with breakfast and the opportunity to have their picture taken with Santa. Kiwanis helped with making the pancakes for the event.
<b># of participants:</b>	155
<b>Assisting with the Event:</b>	Pam Hanlin, Sarah Haberl, Mary Reicks, McKenzie Kiger and Mike Mertes
<b>Activity:</b>	<b>Kids Night Out</b>
<b>Description:</b>	Kids Night Out at the Rec Center allowed for boys and girls in grades 3 <sup>rd</sup> – 6 <sup>th</sup> to have the Rec Center all to themselves for a night. The building closed to the public at 7:00 pm that Friday night and kids were able to stay at the Rec Center till 9:30 pm. Laser Tag provided by Zap! Laser Tag was a great addition to the event this year. Kids also had the opportunity to play board games, swim and play in the gym.
<b># of participants:</b>	204
<b>Assisting with the Event:</b>	Pam Hanlin, Sarah Haberl, Matt Reicks, McKenzie Kiger, Jack Wardell, Mike Mertes and Lifeguards: Jacob Heitshusen, Tyler Lux, Jazmyn Muniz

**Recreation Center: Pam Hanlin, Secretary**

- Worked with Laura on EFT payments
- Worked with PerfectMind on not being able to be able corporate monthly memberships.
- Typed up instructions on how to do money while I am gone

**Building Maintenance:** Andy Snyder, Building Maintenance Specialist

- Fixed bathrooms at city buildings
- Worked on vacuums at City Hall and Rec Center
- Fixed exercise equipment
- Sinks and drains at Rec Center and City Hall
- Downtown lights
- Working on specs, bids, quotes
- Locker locks at Rec Center
- Budget items
- Theater rentals
- Floor drains at Rec Center
- Finishing budget items
- Next year's budget items
- Heating system at city buildings
- Downtown Xmas lights
- Softener repair at Rec Center
- Doorbell at PD
- Pool chemical pump repairs at Rec Center
- Quotes for Web Server for Rec and City Hall
- City Hall generator issues

Activities planned for next month and other comments:

**Parks:** Scott Parcher, Parks Superintendent

- Clean and put away seasonal equipment
- Move snow and ice from sidewalks and trails

**Golf:** Scott Haakenson, Golf Superintendent

- Go to Iowa Turfgrass Conference

**Cemetery:** John Snyder, Cemetery Sexton

- Order bare root trees for planting nursery style on south end of cemetery for future use on cemetery grounds. With the removal of numerous ash trees already and many more to follow, we stay on top of replacement with a variety of replacement trees available as needed.

**Recreation Center:** McKenzie Kiger, Recreation Center Superintendent

- Lifeguard Instructor/Trainer review course offered by Carroll, teaching it
- Water Safety Instructor class offered by Carroll, teaching it
- Babysitting clinic planning to offer on no-school day

**Recreation Center:** Sarah Haberl, Aquatics & Fitness Specialist

- Attend 24 hours of WSI class
- Take online portion of WSI class approx. 6-10 hours
- Teach early morning water aerobics, until I can find a new teacher
- Learning water aerobics routines
- Advertisements for instructors

**Recreation Center:** Mike Mertes, Program Specialist

- 1<sup>st</sup> – 6<sup>th</sup> Basketball Programs
- Soccer Registration
- Adult Coed Volleyball

**Recreation Center:** Pam Hanlin, Secretary

- Maternity leave

**Building Maintenance:** Andy Snyder, Building Maintenance Specialist

- '17-'18 Budget

**Safety Topic:**

- Wind chill





## Director's Report December 2017

**As reported by Rachel Van Erdewyk, Library Director**

Tech Help Friday	39	Total Print Circulation:	6,372
Children's Library Programs	135	BRIDGES Circulation:	660
Children's Program Outreach	600	Consumer Reports:	368
Pet Readers	9	Public Computer Use:	583
Diane's Read Aloud	69	Wi-Fi Use:	228
IPTV Pajama Party	155	Website Visits	2,899
Crafty Library Ladies	53	Gale Databases:	26
Poetry Group	5	Global Road Warrior Page Views:	2
Book Clubs	11	Learning Express Resources:	301
Winter STEM Festival	40	Freegal Music Downloads:	287
Teen Advisory Group	3	GVRL eBook Downloads:	0
Test Proctoring	4	Chilton Auto Manual	0
2017 Reading Tree Project	100	ABC Mouse Sessions:	90
		Zinio Digital Magazine Circulation:	25
		Daily Times Herald Page Views:	4,370
<b>Total Program Attendance</b>	<b>1,223</b>	<b>Total Resources Utilized</b>	<b>16,211</b>
<b>Monthly Door Count</b>	<b>5,322</b>		

### Special activities/accomplishments of particular note:

- 1) **Children's Programs:** Children's programming continued this month with the regular monthly schedule of Rookie Readers, Diane's Read-Aloud, Pet Readers, and outreach with book visits. IPTV launched a new PBS KIDS channel on December 1, 2017. To promote this event, IPTV selected 4 libraries in Iowa to host a pajama party and Carroll Public Library was grateful to be selected as one of them. 155 kids and parents participated in a variety of activities including taking pictures in a photo booth, coloring, watching a live stream of movies, having milk and cookies, and visiting with Clifford the Big Red Dog and Dr. Whoop. Miss Diane also participated in Kuemper's Preschool Christmas-Parent Literacy Day by reading aloud Christmas Books at one of the literacy stations. The library also had another successful year with the Reading Tree Project by giving 100 pre-school aged kids wrapped books for the holiday season.

2) **Adult & Teen Programs:** Adult programs continued this month with the regular monthly schedule of Tech Help Fridays, Crafty Library Ladies, Book Club, Teen Advisory Group (TAG), and the Poetry Group. TAG this month had an Ugly Sweater decorating program. Teens brought their own sweaters and the library provided the ugly to create them. There were also prizes for the ugliest, uglier, and ugly sweaters. The library was also invited by the NW IA STEM region to host a session at the one day Winter STEM Festival at DMACC. The library brought Ozobots, drawing color codes to tell a little robot what to do, to challenge kids to complete a winter scavenger hunt. The kids had fun naming their Ozobots and racing them.

3) **Upcoming Events:**

View upcoming events on the library's Google calendar at [www.carroll-library.org](http://www.carroll-library.org) by clicking on the Calendar of Events link on the home page.



# Annual Planning Session

## Carroll City Council Annual Planning Session 2016-2017 Priority Items Work Plan Update as of December 31, 2017

### Current and Ongoing Items

- Develop Library/City Hall concept/implementation/financing plan
  - Council Work Session with OPN held February 13, 2017
  - Council Work Session with PFM held February 27, 2017
  - Council Work Session held with OPN on April 10, 2017
  - Council took action on May 22, 2017 on the following: 1) approving elevations and floor plans; reviewed possible cost reductions with OPN; 2) approved an overall budget for the Library/City Hall project of \$6,800,000; 3) received a letter from William Noth of Ahlers & Cooney, P.C. Attorney at Law regarding the use of Local Option Sales Tax on the Library/City Hall project; 4) approved a Property Gift Agreement between the Commercial Saving Bank and the City of Carroll; and 5) called for a special city election for August 1, 2017 on the question of permitting the issuance of \$3,800,000 in debt for the Library/City Hall project.
  - On August 1, 2017 citizens approved a referendum allowing for the issuance of \$3,800,000 in debt for the Library/City Hall project
  - In October 2017 The Library/City Hall Steering Committee met and made recommendations for temporary lease spaces for Carroll City Hall and Carroll Public Library
- Continue Street Improvements
  - Third Street HMA Resurfacing
    - Bid Letting March 21, 2017 - Complete
    - Award of Contract: April 24, 2017 - Complete
    - Contract late start date: August 24, 2017 - Complete
    - Contract working days: 40
- Grant Rd/Hwy 30 Improvements
  - Project Development Schedule (Tentative)
    - ROW Offers to Property Owners: June 2, 2017 – Complete
    - Check Plans and Bid Documents: June 30, 2017 - Complete
    - Final Plans and Bid Documents: August 18, 2017 - Complete
    - ROW Acquisition: October 31, 2017
    - Bid Letting: January 17, 2018
    - Bid Award: February 12, 2018
- Trails Expansion
  - Bid Letting – April 11, 2017 – Completed
  - Award of Contract – April 24, 2017 – Completed
  - Construction – Late July – Under construction as of August 21, 2017
  - Completion Date – November 1, 2017
- Review Graham Park Athletic District/ISU Plan when developed
  - Plan reviewed with Committee at the February 10, 2017 meeting
  - Final Plan has been reviewed by City Council
  - \$75,000 in the FY 18 budget for further planning

- Continue Corridor of Commerce streetscapes on planning bases
  - Streetscape Phase 8 Project Development Schedule
    - Plan Hearing: May 22, 2017 - Complete
    - Bid Letting: June 6, 2017 - Complete
    - Bid Award: June 12, 2017 - Complete
    - Construction Substantial Completion: November 15, 2017
  - Streetscape Phase 9 Project Development Schedule
    - Begin Design Development – November, 2017
    - Complete Design Development – January, 2018
    - Complete Construction Documents – March, 2018
    - Bid Letting – April, 2018
    - Start Construction – May, 2018
- FY 2018 Budget
  - Conducted Council Work Sessions on January 26 and 30, 2017
  - Public Hearing and FY 2018 Budget approved: March 13, 2017
- City Entryway Signs
  - City Council Workshop: January 9, 2017 - Complete
  - Monument signage and Trail Improvement Capital Loan Note Public Hearing and Resolutions: February 27, 2017 - Complete
  - Downtown Business Sign Selection: April 10, 2017, November 27, 2017 delayed to 2017 Planning Session
  - US 30 East Entrance Sign Consideration: April 10, 2017, April 24, 2017, May 8, 2017, November 27, 2017 delayed to 2017 Planning Session
- Competitive Bidding Laws for Iowa
  - City Council Workshop: January 23, 2017 - Complete
  - No further scheduled action
- Implement Housing Study
  - Held City Council workshop on June 26, 2017
  - City Staff continues to work with partners to explore options to expand housing opportunities in Carroll
  - No further scheduled action at this time but future action is likely
- Rental Housing Inspection Program
  - Held City Council workshop on June 26, 2017
  - No further scheduled action at this time

### **Upcoming Actions (Tentative Dates)**

- Develop Library/City Hall concept/implementation/financing plan
  - Additional work is underway after approval of the August 1, 2017 referendum to move the project forward. It is likely an architectural services agreement with OPN will be presented to the City Council in September.
- Develop Sidewalk repair program
  - City Council Workshop: May 8, 2017 - Complete
- Trails Expansion
  - Applied for REAP Grant 2018 - \$125,000.00 – Continue trail north on the east side of the golf course and continue to E 30<sup>th</sup> Street – Did not receive grant funding
- Water Distribution/Street Conditions
  - City Council Workshop – Street Conditions – September 11, 2017 – Complete
  - Street Conditions – No further action scheduled at this time

### **Other items on the Horizon (Ongoing/no set timeline at this time)**

- Waste Water Treatment Plant Improvements
  - DO/Disinfection: Self-Assessment Matrix and Work Record Request: January 1, 2017 - Complete
  - Copper: Compliance Strategy: May 1, 2017 - Complete
  - DO/Disinfection: Facility Plan: October 1, 2017
  - DO/Disinfection: Progress Report: April 1, 2018
  - Copper: Progress Report: May 1, 2018
  - DO/Disinfection: Plans and Specifications: September 1, 2018
  - Nutrient Reduction: Feasibility Report: November 1, 2018
  - DO/Disinfection: Construction Contract: November 1, 2018
  - Copper: Progress Report: May 1, 2019
  - DO/Disinfection: Progress Report: July 1, 2019
  - DO/Disinfection: Complete Contraction: March 1, 2020
  - DO/Disinfection: Compliance: April 1, 2020
  - Copper: Progress Report: May 1, 2020
  - Copper: Progress Report: May 1, 2021
  - Copper: Compliance: October 1, 2021
- Street Maintenance Building – Develop Financing Plan
- Council Adoption of Financial Policies
- Learn more about and provide information on the Community Endowment Fund