

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: Tuesday, November 13, 2018

TIME OF MEETING: 5:15 P.M.

LOCATION OF MEETING: 1026 N Adams Street - Adams Elementary
School Board Conference Room

www.cityofcarroll.com

AGENDA

- I. Pledge of Allegiance
- II. Roll Call
- III. Introduction of Promoted Employees
- IV. Consent Agenda
 - A. Approval of Minutes of the October 22 Meeting
 - B. Approval of Bills and Claims
 - C. Licenses and Permits:
 - 1. New Class "C" Beer Permit with Class "B" Winer Permit (Carryout Wine – Includes Native Wine) and Sunday Sales - *Hy-Vee Fast & Fresh*
 - 2. Renewal of Class "C" Liquor License with Catering Privilege and Sunday Sales – *Hy-Vee Market Cafe*
 - 3. Renewal of Class "C" Beer Permit with Class "B" Native Wine Permit and Sunday Sales – *Kimmes Carroll Country Store 1*
 - 4. Renewal of Class "C" Beer Permit with Class "B" Native Wine Permit and Sunday Sales – *Kimmes Carroll Country Store 2*
 - 5. New Cigarette Permit - *Hy-Vee, Inc. dba Hy-Vee Fast and Fresh Express*
 - D. Resolution Approving CAT Agreement 19-CAT-003 with the Enhance Iowa Board for the Carroll Public Library Project
 - F. Resolution Covering Street Lighting – 400 and 500 Block of S. Clark Street
- V. Oral Requests and Communications from the Audience

VI. Proclamation and Award

- A. Small Business Saturday Proclamation – November 24, 2018
- B. Water Fluoridation Quality Award Presentation

VII. Ordinances

- A. Proposed Carroll Municipal Golf Course Fees

VIII. Resolutions

- A. New Policy 0316 - Utility Account Adjustments
- B. \$4,475,000 General Obligation Capital Loan Notes, Series 2018B
 - 1. Resolution Approving and Authorizing a Form of Loan Agreement and Authorizing and providing for the issuance, and Levying a Tax to Pay the Notes; Approval of the Tax Exemption Certificate
- C. Amended FY 2018/2019 Salary Resolution for Volunteer Firefighters

IX. Reports

- A. Combination Sewer Cleaner Purchase
- B. Requested Closure of City Offices December 24, 2018
- C. F.Y. 2018 State Annual Financial Report
- D. F.Y. 2018 Annual Urban Renewal Report
- E. Waive Purchasing Policy #501 - Golf Course Patio Cover
- F. Discussion: Creation of an Urban Revitalization Area to provide Tax Abatement

X. Committee Reports

XI. Comments from the Mayor

XII. Comments from the City Council

XIII. Comments from the City Manager

XIV. Adjourn

November/December Meetings:

Planning and Zoning Commission – November 14, 2018 – Region XII - 1009 E Anthony St
Library Board of Trustees – November 19, 2018 – Region XII - 1009 E Anthony St
Parks, Recreation and Cultural Advisory Board – November 19, 2018 – Carroll Recreation Center - 716 N Grant Rd
City Council – Tuesday, November 27, 2018 – Adams Elementary School - 1026 N Adams St
Board of Adjustment – December 3, 2018 – Region XII - 1009 E Anthony St
Annual Council Planning Session – December 4, 2018 – 5:00p.m. – Region XII - 1009 E Anthony St
City Council – December 10, 2018 – Adams Elementary School - 1026 N Adams St
Airport Commission – December 10, 2018 – 21177 Quail Ave
Planning and Zoning Commission – December 12, 2018 – Region XII - 1009 E Anthony St
Library Board of Trustees – December 17, 2018 – Region XII - 1009 E Anthony St
City Council – December 18, 2018 – Adams Elementary School - 1026 N Adams St

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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

OCTOBER 22, 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. in the Media Center, Carroll High School, 2809 N Grant Road. Members present: Misty Boes, LaVern Dirks, Jerry Fleshner, Clay Haley, Mike Kots and Carolyn Siemann. Absent: None. Mayor Eric Jensen presided and City Attorney Dave Bruner was in attendance.

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

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It was moved by Kots, seconded by Haley, to approve the following items on the consent agenda: a) minutes of the October 8, 2018 Council meeting, as written, b) bills and claims in the amount of \$658,450.85, c) the following licenses: Renewal of Class “C” Liquor License with Outdoor Service and Sunday Sales – *Rancho Grande*, Renewal of Class “E” Liquor License with Carryout Beer and Carryout Wine including Native Wine – *Fareway Stores, Inc. #409* and Renewal of Class “C” Liquor License with Outdoor Service – *Ossy’s Show Club/Piranha Club* d) Resolution No. 18105, Obligating Funds from the Central Business District Urban Renewal Tax Revenue Fund for Appropriation of the Payment of the Tax Increment Grant to Biokinometrics Holdings, LLC and DMBA Properties & Consulting, Inc. for FY 2020, e) Authorize the Mayor to execute the Order accepting the Settlement Agreement for violation of the State’s tobacco law from Casey’s General Store, The Vaped Ape LLC, Walmart, Reiling 71 South, and Drees Oil Co. Inc., f) Resolution No. 18106, Rescheduling the Monday, November 12, 2018 Council meeting to Tuesday, November 13, 2018, g) Schedule the Council annual planning session for December 4, 2018, 5PM at Region XII offices, to be led by Jeff Schott, and h) Resolution No. 18107, Proposal from Certified Testing Services, Inc. for Construction Testing Services at an estimated cost of \$4,500 to \$5,000 for the Library/City Hall Project. On roll call, all present voted aye. Absent: None. Motion carried.

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Ryan Milligan, Carroll resident and business owner, addressed Council regarding mitigating train noise during the oral requests and communications from the audience. No Council action taken.

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It was moved by Kots, seconded by Haley, to approve the third reading of An Ordinance Providing that General Property Taxes Levied and Collected Each Year on all Property Located within the Carroll Park Apartments Urban Renewal Area, in the City of Carroll, County of Carroll, State of Iowa, By and For the Benefit of the State of Iowa, City of Carroll, County of Carroll, Carroll Community School District and Other Taxing Districts, Be Paid to a Special Fund for Payment of Principal and Interest on Loans, Monies Advanced to and Indebtedness, Including Bonds Issued or to Be Issued, Incurred by the City in Connection with the Carroll Park Apartments Urban Renewal Area (The Carroll Park Apartments Urban Renewal Plan). Neil Bock (1216 Woodland Drive) and Josh Sample (1040 Roman Road) addressed Council on this issue. On roll call, all present voted aye except Siemann voted nay. Absent: None. Motion carried.

It was moved by Kots, seconded by Fleshner, to adopt said Ordinance No. 1807. On roll call, all present voted aye except Siemann voted nay. Absent: None. Motion carried.

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At 5:39 p.m. Mayor Jensen opened a public hearing on the proposal to enter into a Development Agreement with Green Stream Homes of Iowa L.L.C. Josh Lahr (1406 E 11th Street), Kristen Sample (1040 Roman Road) and Neil Bock (1216 Woodland Drive), addressed Council on this issue. Mayor Jensen closed said hearing at 5:58 p.m.

It was moved by Haley, seconded by Kots, to approve Resolution No. 18108, Ratifying, Confirming and Approving Publication of Notice of Public Hearing and Approving and Authorizing Execution of a Development Agreement by and Between the City of Carroll and Green Stream Homes of Iowa L.L.C. On roll call, all present voted aye except Siemann voted nay. Absent: None. Motion carried.

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An Ordinance Amending the Code of Ordinances by Adding a New Subsection Limiting Parking to fifteen minutes for one parking stall on the easterly side of Clark Street, north of Bluff Street was introduced by Council Member Haley.

It was moved by Haley, seconded by Dirkx, to waive all three readings of said ordinance. On roll call, all present voted aye. Absent: None. Motion carried.

It was moved by Fleshner, seconded by Haley, to adopt said Ordinance No. 1808. 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. 18109, Preliminary Plat for Korwes Family Second Subdivision. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Kots, to approve Resolution No. 18110, Final Plat for Korwes Family Second Subdivision. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Haley, seconded by Dirkx, to approve Resolution No. 18111, Accepting the Design Services Agreement with Confluence in the amount not to exceed \$97,915.00 for the Corridor of Commerce Downtown Streetscape Phase 10 Project. On roll call, all present voted aye. Absent: None. Motion carried.

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It was moved by Fleshner, seconded by Kots, to approve Resolution No. 18112, Accepting the Design Services Agreement with Confluence in the amount not to exceed \$118,775.00 for the Corridor of Commerce Downtown Streetscape Phase 11 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 adjourn at 6:22 p.m. On roll call, all present voted aye. Absent: None. Motion carried.

Eric P. Jensen, Mayor

ATTEST:

Laura A. Schaefer, City Clerk

11-08-2018 08:47 AM
VENDOR SET: 01 City of Carroll
REPORTING: PAID, UNPAID, PARTIAL

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

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	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018
PARTIALLY ITEMS DATES:	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018
UNPAID ITEMS DATES :		10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018

VENDOR	----- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	-----BALANCE----
01-001704	ACCO	POOL CHEMICALS	1,202.68	0.00	000000	0/00/00	1,202.68
		** TOTALS **	1,202.68	0.00			1,202.68
01-001621	ACE HARDWARE	SUPPLIES	0.52	0.00	000000	0/00/00	0.52
01-001621	ACE HARDWARE	SUPPLIES	25.35	0.00	000000	0/00/00	25.35
01-001621	ACE HARDWARE	SUPPLIES	14.99	0.00	000000	0/00/00	14.99
01-001621	ACE HARDWARE	REPAIR LOCKER ROOM BENCHES	11.03	0.00	000000	0/00/00	11.03
01-001621	ACE HARDWARE	SUPPLIES	14.24	0.00	000000	0/00/00	14.24
01-001621	ACE HARDWARE	REPAIR LOCKER ROOM BENCHES	24.27	0.00	000000	0/00/00	24.27
01-001621	ACE HARDWARE	SUPPLIES	14.97	0.00	000000	0/00/00	14.97
01-001621	ACE HARDWARE	SUPPLIES	17.46	0.00	000000	0/00/00	17.46
01-001621	ACE HARDWARE	SUPPLIES	16.16	0.00	000000	0/00/00	16.16
01-001621	ACE HARDWARE	SUPPLIES	19.99	0.00	000000	0/00/00	19.99
01-001621	ACE HARDWARE	SUPPLIES	2.49	0.00	000000	0/00/00	2.49
01-001621	ACE HARDWARE	SUPPLIES	14.57	0.00	000000	0/00/00	14.57
01-001621	ACE HARDWARE	SUPPLIES	3.49	0.00	000000	0/00/00	3.49
01-001621	ACE HARDWARE	DRILL BITS	23.98	0.00	000000	0/00/00	23.98
		** TOTALS **	203.51	0.00			203.51
01-001698	ADVANCED LASER TECHNOLOGI	INK CARTRIDGE	109.95	0.00	000000	0/00/00	109.95
01-001698	ADVANCED LASER TECHNOLOGI	PRINTER TONER CARTRIDGE PW	59.95	0.00	000000	0/00/00	59.95
01-001698	ADVANCED LASER TECHNOLOGI	PRINTER REPAIRS	81.40	0.00	000000	0/00/00	81.40
		** TOTALS **	251.30	0.00			251.30
01-001910	AHLERS & COONEY P.C.	MISC LEGAL MATTERS	328.50	0.00	000000	0/00/00	328.50
01-001910	AHLERS & COONEY P.C.	ROLLING HILLS SOUTH UR PLAN	73.00	0.00	000000	0/00/00	73.00
01-001910	AHLERS & COONEY P.C.	704 DEVELOPMENT AGMT	61.00	0.00	000000	0/00/00	61.00
01-001910	AHLERS & COONEY P.C.	GREEN STREAM DEVELOPMENT AGMT	1,256.38	0.00	000000	0/00/00	1,256.38
01-001910	AHLERS & COONEY P.C.	MISC URBAN REVITALIZATION	295.00	0.00	000000	0/00/00	295.00
		** TOTALS **	2,013.88	0.00			2,013.88
01-001930	ALLENDER BUTZKE ENGINEERS	SITE MONITORING REPORT	2,500.00	0.00	000000	0/00/00	2,500.00
		** TOTALS **	2,500.00	0.00			2,500.00
01-002981	AMERICAN PLANNING ASSOCIA	APA DUES	677.00	0.00	000000	0/00/00	677.00
		** TOTALS **	677.00	0.00			677.00
01-002650	ANIMAL RESCUE OF CARROLL	FY 19 FUNDING REQUEST	5,000.00	0.00	000000	0/00/00	5,000.00
		** TOTALS **	5,000.00	0.00			5,000.00
01-002370	ARNOLD MOTOR SUPPLY	CORE BATTERIES #33	72.00-	0.00	000000	0/00/00	72.00-
01-002370	ARNOLD MOTOR SUPPLY	AIR COMP. BATTERY CABLES	26.09	0.00	000000	0/00/00	26.09
01-002370	ARNOLD MOTOR SUPPLY	FUSE HOLDER #26	13.69	0.00	000000	0/00/00	13.69
01-002370	ARNOLD MOTOR SUPPLY	TRUCK BATTERIES	265.98	0.00	000000	0/00/00	265.98

11-08-2018 08:47 AM
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VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-002370	ARNOLD MOTOR SUPPLY	#33 BATTERIES	305.98	0.00	000000	0/00/00	305.98
		** TOTALS **	539.74	0.00			539.74
01-002805	BADDING CONSTRUCTION CO.	NOV. LIBRARY LEASE	4,725.00	4,725.00-	112879	10/29/18	0.00
01-002805	BADDING CONSTRUCTION CO.	CARROLL CITY HALL/LIBRARY #1	223,239.99	0.00	000000	0/00/00	223,239.99
01-002805	BADDING CONSTRUCTION CO.	STREETSCAPE PHASE #9	523,665.06	0.00	000000	0/00/00	523,665.06
		** TOTALS **	751,630.05	4,725.00-			746,905.05
01-003515	BOMGAARS	SUPPLIES	28.43	0.00	000000	0/00/00	28.43
01-003515	BOMGAARS	WINTERIZING SUPPLIES	95.76	0.00	000000	0/00/00	95.76
01-003515	BOMGAARS	SUPPLIES	5.68	0.00	000000	0/00/00	5.68
01-003515	BOMGAARS	SUPPLIES	49.77	0.00	000000	0/00/00	49.77
01-003515	BOMGAARS	MACHINE PUMP	42.99	0.00	000000	0/00/00	42.99
01-003515	BOMGAARS	SUPPLIES	46.60	0.00	000000	0/00/00	46.60
01-003515	BOMGAARS	SHOP VAC	119.99	0.00	000000	0/00/00	119.99
01-003515	BOMGAARS	SUPPLIES	14.94	0.00	000000	0/00/00	14.94
01-003515	BOMGAARS	SUPPLIES	216.88	0.00	000000	0/00/00	216.88
01-003515	BOMGAARS	SUPPLIES	30.05	0.00	000000	0/00/00	30.05
01-003515	BOMGAARS	SUPPLIES	94.06	0.00	000000	0/00/00	94.06
		** TOTALS **	745.15	0.00			745.15
01-003661	BREDA TELEPHONE CORPORATI	LOCAL AND LONG DISTANCE	2,660.78	2,660.78-	112895	11/07/18	0.00
		** TOTALS **	2,660.78	2,660.78-			0.00
01-003693	BRUNER & BRUNER	GENERAL WORK	1,660.50	0.00	000000	0/00/00	1,660.50
01-003693	BRUNER & BRUNER	POLICE/MAGISTRATE	850.50	0.00	000000	0/00/00	850.50
01-003693	BRUNER & BRUNER	PUBLIC WORKS/ENGINEER	351.00	0.00	000000	0/00/00	351.00
01-003693	BRUNER & BRUNER	TOBACCO ENFORCEMENT	270.00	0.00	000000	0/00/00	270.00
		** TOTALS **	3,132.00	0.00			3,132.00
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	328.94	0.00	000000	0/00/00	328.94
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	449.36	0.00	000000	0/00/00	449.36
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	17.00	0.00	000000	0/00/00	17.00
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	31.80	0.00	000000	0/00/00	31.80
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	212.00	0.00	000000	0/00/00	212.00
		** TOTALS **	1,039.10	0.00			1,039.10
01-003045	CARPET ONE FLOOR & HOME	TILE REPAIRS	141.84	0.00	000000	0/00/00	141.84
		** TOTALS **	141.84	0.00			141.84
01-000747	CARROLL AUTO SUPPLY	AIR FILTER - UNIT #52	14.80	0.00	000000	0/00/00	14.80
		** TOTALS **	14.80	0.00			14.80
01-004133	CARROLL BROADCASTING CO.	RADIO ADS	2,400.00	0.00	000000	0/00/00	2,400.00

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VENDOR	----- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	-----BALANCE-----
		** TOTALS **	2,400.00	0.00			2,400.00
01-004155	CARROLL COUNTY	GASOLINE	5,865.74	0.00	000000	0/00/00	5,865.74
		** TOTALS **	5,865.74	0.00			5,865.74
01-002169	CARROLL COUNTY PUBLIC HEA	FLU SHOTS	930.00	0.00	000000	0/00/00	930.00
		** TOTALS **	930.00	0.00			930.00
01-004170	CARROLL COUNTY RECORDER	GREEN STREAM DEVLPMNT AGMT	32.00	0.00	000000	0/00/00	32.00
		** TOTALS **	32.00	0.00			32.00
01-004183	CARROLL COUNTY TREASURER	LIEN FILING FEE - 108 S WEST	5.00	5.00-	112868	10/26/18	0.00
01-004183	CARROLL COUNTY TREASURER	LIEN FILING FEE - 624 SAN SALV	5.00	5.00-	112869	10/26/18	0.00
01-004183	CARROLL COUNTY TREASURER	LIEN FILING FEE 209 N CRAWFOR	5.00	5.00-	112870	10/26/18	0.00
		** TOTALS **	15.00	15.00-			0.00
01-004196	CARROLL HYDRAULICS	REPAIR PARTS	207.50	0.00	000000	0/00/00	207.50
01-004196	CARROLL HYDRAULICS	SUPPLIES	186.24	0.00	000000	0/00/00	186.24
		** TOTALS **	393.74	0.00			393.74
01-004200	CARROLL LUMBER	LIME	80.00	0.00	000000	0/00/00	80.00
01-004200	CARROLL LUMBER	STRING LINE	14.52	0.00	000000	0/00/00	14.52
01-004200	CARROLL LUMBER	SAND BLASTING SAND	120.00	0.00	000000	0/00/00	120.00
		** TOTALS **	214.52	0.00			214.52
01-004237	CARROLL VETERINARY CLINIC	LILLY - VEGA DOG QUARANTINED	300.00	0.00	000000	0/00/00	300.00
		** TOTALS **	300.00	0.00			300.00
01-002867	CINTAS FIRST AID & SAFETY	SAFETY SUPPLIES	138.43	0.00	000000	0/00/00	138.43
		** TOTALS **	138.43	0.00			138.43
01-004835	COMMERCIAL SAVINGS BANK	FEDERAL WITHHOLDINGS	11,421.21	11,421.21-	000321	10/25/18	0.00
01-004835	COMMERCIAL SAVINGS BANK	FEDERAL WITHHOLDINGS	11,673.32	11,673.32-	000336	11/08/18	0.00
01-004835	COMMERCIAL SAVINGS BANK	FICA WITHHOLDING	13,791.44	13,791.44-	000321	10/25/18	0.00
01-004835	COMMERCIAL SAVINGS BANK	FICA WITHHOLDING	14,218.62	14,218.62-	000336	11/08/18	0.00
01-004835	COMMERCIAL SAVINGS BANK	MEDICARE WITHHOLDING	4,093.46	4,093.46-	000321	10/25/18	0.00
01-004835	COMMERCIAL SAVINGS BANK	MEDICARE WITHHOLDING	4,197.84	4,197.84-	000336	11/08/18	0.00
		** TOTALS **	59,395.89	59,395.89-			0.00
01-001463	COMMUNITY OF CONCERN	FY 19 FUNDING REQUEST	5,000.00	0.00	000000	0/00/00	5,000.00
		** TOTALS **	5,000.00	0.00			5,000.00
01-000366	COMPUTER & NETWORK SPEC	MONITOR/PRINTER/ROUTER	419.00	0.00	000000	0/00/00	419.00
01-000366	COMPUTER & NETWORK SPEC	COMPUTER ISSUES	360.00	0.00	000000	0/00/00	360.00

11-08-2018 08:47 AM
VENDOR SET: 01 City of Carroll
REPORTING: PAID, UNPAID, PARTIAL

A C C O U N T S P A Y A B L E
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UNPAID ITEMS DATES :		10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018

VENDOR	----- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	-----BALANCE----
01-000366	COMPUTER & NETWORK SPEC	MISC COMPUTER ISSUE	370.40	0.00	000000	0/00/00	370.40
		** TOTALS **	1,149.40	0.00			1,149.40
01-002071	COMPUTER REPAIR & SERVICE	COMPUTER REPAIRS	112.50	0.00	000000	0/00/00	112.50
01-002071	COMPUTER REPAIR & SERVICE	MISC COMPUTER ISSUES	359.00	0.00	000000	0/00/00	359.00
		** TOTALS **	471.50	0.00			471.50
01-001539	CONFLUENCE	STREETSCAPE PHASE 9	2,306.38	0.00	000000	0/00/00	2,306.38
		** TOTALS **	2,306.38	0.00			2,306.38
01-003145	CORE AND MAIN LP	METERS	9,477.00	0.00	000000	0/00/00	9,477.00
01-003145	CORE AND MAIN LP	METERS	9,477.00	0.00	000000	0/00/00	9,477.00
01-003145	CORE AND MAIN LP	SUPPLIES	755.00	0.00	000000	0/00/00	755.00
		** TOTALS **	19,709.00	0.00			19,709.00
01-001595	COUNSEL OFFICE & DOCUMENT	COPIER CONTRACT	64.33	0.00	000000	0/00/00	64.33
01-001595	COUNSEL OFFICE & DOCUMENT	COPIER CONTRACT	267.86	0.00	000000	0/00/00	267.86
		** TOTALS **	332.19	0.00			332.19
01-005395	D & K PRODUCTS	TURF SUPPLIES	174.70	0.00	000000	0/00/00	174.70
		** TOTALS **	174.70	0.00			174.70
01-005410	DAILY TIMES HERALD	1 YR SUBSCRIPTION	119.00	0.00	000000	0/00/00	119.00
		** TOTALS **	119.00	0.00			119.00
01-000854	DEARBORN NATIONAL	NOV. LIFE INSURANCE PREMIUMS	305.80	305.80-	112878	10/29/18	0.00
		** TOTALS **	305.80	305.80-			0.00
01-003308	DENNY HARDY	SELF-DEFENSE TRAINING	525.00	0.00	000000	0/00/00	525.00
		** TOTALS **	525.00	0.00			525.00
01-001643	DIGITAL ALLY INC.	CHEST CAMERA REPAIRS	145.00	0.00	000000	0/00/00	145.00
01-001643	DIGITAL ALLY INC.	CHEST CAMERA REPAIRS	145.00	0.00	000000	0/00/00	145.00
01-001643	DIGITAL ALLY INC.	CHEST CAMERA REPAIRS	125.00	0.00	000000	0/00/00	125.00
		** TOTALS **	415.00	0.00			415.00
01-003055	DOORS INC.	STATION KEYS	9.00	0.00	000000	0/00/00	9.00
		** TOTALS **	9.00	0.00			9.00
01-006270	DREES HEATING & PLUMBING	COPPER PIPE REPAIR	80.00	0.00	000000	0/00/00	80.00
		** TOTALS **	80.00	0.00			80.00
01-006275	DREES OIL CO. INC.	DIESEL FUEL	1,138.05	0.00	000000	0/00/00	1,138.05
		** TOTALS **	1,138.05	0.00			1,138.05

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VENDOR	----- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	-----BALANCE----
01-012590	ECHO ELECTRIC SUPPLY	SUPPLIES	11.79	0.00	000000	0/00/00	11.79
01-012590	ECHO ELECTRIC SUPPLY	PLUMBING REPAIRS	38.66	38.66-	112885	10/31/18	0.00
		** TOTALS **	50.45	38.66-			11.79
01-006810	ECOWATER SYSTEMS	SOFTNER SALT	78.00	0.00	000000	0/00/00	78.00
		** TOTALS **	78.00	0.00			78.00
01-007253	ELECTRIC MOTOR SERVICE	HAMMER DRILL REPAIRS	52.50	0.00	000000	0/00/00	52.50
01-007253	ELECTRIC MOTOR SERVICE	GARAGE HEATER	81.26	0.00	000000	0/00/00	81.26
		** TOTALS **	133.76	0.00			133.76
01-004185	EMPLOYMENT RESOURCES	OCTOBER CITY HALL CLEANING	978.40	0.00	000000	0/00/00	978.40
		** TOTALS **	978.40	0.00			978.40
01-002217	ENGEL AGRI-SALES CO.	REPAIR PARTS	216.80	0.00	000000	0/00/00	216.80
01-002217	ENGEL AGRI-SALES CO.	REPAIR PARTS	161.80	0.00	000000	0/00/00	161.80
		** TOTALS **	378.60	0.00			378.60
01-002644	ETS CORPORATION	PROCESSING FEES	402.21	402.21-	000000	11/02/18	0.00
		** TOTALS **	402.21	402.21-			0.00
01-008035	FARNER-BOCKEN CO.	CLEANING SUPPLIES	891.68	0.00	000000	0/00/00	891.68
		** TOTALS **	891.68	0.00			891.68
01-008050	FASTENAL COMPANY	LOCKER ROOM REPAIRS	11.80	0.00	000000	0/00/00	11.80
01-008050	FASTENAL COMPANY	HARD HATS	33.98	0.00	000000	0/00/00	33.98
01-008050	FASTENAL COMPANY	HARD HATS	33.98	0.00	000000	0/00/00	33.98
01-008050	FASTENAL COMPANY	BOLTS	4.22	0.00	000000	0/00/00	4.22
01-008050	FASTENAL COMPANY	SUPPLIES	76.00	0.00	000000	0/00/00	76.00
01-008050	FASTENAL COMPANY	BOLTS FOR CBD SIGNS	7.01	0.00	000000	0/00/00	7.01
01-008050	FASTENAL COMPANY	BOLTS CBD SIGNS	9.18	0.00	000000	0/00/00	9.18
01-008050	FASTENAL COMPANY	100' ENGINEERS TAPE	22.69	0.00	000000	0/00/00	22.69
		** TOTALS **	198.86	0.00			198.86
01-001291	FEH DESIGN	PICKLEBALL COURTS	770.83	0.00	000000	0/00/00	770.83
		** TOTALS **	770.83	0.00			770.83
01-006860	FELD FIRE EQUIPMENT CO.	FIRE EXTINGUISHER TEST	593.19	0.00	000000	0/00/00	593.19
01-006860	FELD FIRE EQUIPMENT CO.	EXTINGUISHER RECHARGED	44.85	0.00	000000	0/00/00	44.85
01-006860	FELD FIRE EQUIPMENT CO.	EXTINGUISHER INSPECTION	244.00	0.00	000000	0/00/00	244.00
01-006860	FELD FIRE EQUIPMENT CO.	EXTINGUISHER INSPECTION	45.00	0.00	000000	0/00/00	45.00
01-006860	FELD FIRE EQUIPMENT CO.	EXTINGUISHER INSPECTION	328.00	0.00	000000	0/00/00	328.00
		** TOTALS **	1,255.04	0.00			1,255.04

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VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-000013	FIRE/POLICE RETIREMENT SY MFPRSI CONTRIBUTIONS		10,835.63	10,835.63-	000322	10/25/18	0.00
	** TOTALS **		10,835.63	10,835.63-			0.00
01-002806	FOUNDATION ANALYTICAL LAB LAB TESTING		295.65	0.00	000000	0/00/00	295.65
01-002806	FOUNDATION ANALYTICAL LAB LAB TESTING		966.30	0.00	000000	0/00/00	966.30
01-002806	FOUNDATION ANALYTICAL LAB LAB TESTING		112.50	0.00	000000	0/00/00	112.50
	** TOTALS **		1,374.45	0.00			1,374.45
01-009315	GALL'S INC.	2 NAMEPLATES	69.20	0.00	000000	0/00/00	69.20
	** TOTALS **		69.20	0.00			69.20
01-002567	GEHLPRO WELDING	CBD LIGHT POLE REPAIRS	46.00	0.00	000000	0/00/00	46.00
	** TOTALS **		46.00	0.00			46.00
01-002172	GPM	GLS SAMPLER CONTROLLER	1,569.50	0.00	000000	0/00/00	1,569.50
	** TOTALS **		1,569.50	0.00			1,569.50
01-010605	HACH CHEMICAL COMPANY	SUPPLIES	324.23	0.00	000000	0/00/00	324.23
	** TOTALS **		324.23	0.00			324.23
01-010660	HAWKEYE TRUCK EQUIPMENT	POLY FENDERS WITH BRACKETS	595.00	0.00	000000	0/00/00	595.00
	** TOTALS **		595.00	0.00			595.00
01-005635	HOLIDAY INN AIRPORT	IMFOA CONFERENCE - HOTEL	100.80	0.00	000000	0/00/00	100.80
	** TOTALS **		100.80	0.00			100.80
01-012540	IMWCA	WORKER COMP #5	5,571.00	0.00	000000	0/00/00	5,571.00
	** TOTALS **		5,571.00	0.00			5,571.00
01-012552	INDUSTRIAL BEARING SUPP.	CONCRETE SAW BELT	18.96	0.00	000000	0/00/00	18.96
01-012552	INDUSTRIAL BEARING SUPP.	GEAR BOX REPAIRS	90.86	0.00	000000	0/00/00	90.86
	** TOTALS **		109.82	0.00			109.82
01-001549	INLAND TRUCK PARTS COMPAN	CORE #24	80.00-	0.00	000000	0/00/00	80.00-
01-001549	INLAND TRUCK PARTS COMPAN	HAND VALVE	351.73	0.00	000000	0/00/00	351.73
	** TOTALS **		271.73	0.00			271.73
01-012642	IOWA LAW ENFORCE ACADEMY	FTO TRAINING - SCHRECK	380.00	0.00	000000	0/00/00	380.00
	** TOTALS **		380.00	0.00			380.00
01-012690	IOWA RURAL WATER ASSN.	CEU'S FOR LICENSE	360.00	360.00-	112896	11/07/18	0.00
	** TOTALS **		360.00	360.00-			0.00

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VENDOR	----- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	-----BALANCE----
01-000473	IOWA SAVINGS BANK	NEW CD	500,000.00	500,000.00-	112864	10/26/18	0.00
		** TOTALS **	500,000.00	500,000.00-			0.00
01-012706	IPERS	IPERS CONTRIBUTIONS	17,346.30	17,346.30-	000323	10/25/18	0.00
01-012706	IPERS	IPERS CONTRIBUTIONS	123.12	123.12-	000323	10/25/18	0.00
01-012706	IPERS	IPERS CONTRIBUTIONS	35.99	35.99-	000323	10/25/18	0.00
		** TOTALS **	17,505.41	17,505.41-			0.00
01-001438	J. J. SCHRECK	FTO SCHOOL EXPENSES	165.62	165.62-	112882	10/31/18	0.00
		** TOTALS **	165.62	165.62-			0.00
01-002453	JASON MATTHEW LAMBERTZ	PRODUCTION COSTS	960.00	0.00	000000	0/00/00	960.00
		** TOTALS **	960.00	0.00			960.00
01-025020	JOHN DEERE FINANCIAL	SCREWS AND NUTS	5.72	5.72-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	EQUIPMENT REPAIR PARTS	92.50	92.50-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	SICKLE MOWER REPAIRS	3.95	3.95-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	WHEEL	116.45	116.45-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	BULK OIL	552.20	552.20-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	REPAIR PARTS	29.33	29.33-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	EQUIPMENT REPAIRS	15.75	15.75-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	SICKLE MOWER PARTS	253.05	253.05-	112874	10/26/18	0.00
01-025020	JOHN DEERE FINANCIAL	OIL	35.71	35.71-	112874	10/26/18	0.00
		** TOTALS **	1,104.66	1,104.66-			0.00
01-002163	JR'S UNLOCK SERVICE	BUILDING LOCKS	224.00	0.00	000000	0/00/00	224.00
		** TOTALS **	224.00	0.00			224.00
01-001738	JUDITH ANN SMITH	HEARING TESTS	1,170.00	0.00	000000	0/00/00	1,170.00
		** TOTALS **	1,170.00	0.00			1,170.00
01-002700	JUSTIN FERRIN	K-9 TRAINING	20.01	20.01-	112884	10/31/18	0.00
01-002700	JUSTIN FERRIN	K-9 TRAINING	64.40	64.40-	112884	10/31/18	0.00
		** TOTALS **	84.41	84.41-			0.00
01-000994	KABEL BUSINESS SERVICES -	OCT HRA PARTICIPANT FEES	162.50	162.50-	000000	11/02/18	0.00
01-000994	KABEL BUSINESS SERVICES -	OCT HRA CHECKS	1,859.37	1,859.37-	000000	11/02/18	0.00
		** TOTALS **	2,021.87	2,021.87-			0.00
01-014520	KASPERBAUER CLEANING SER	LAUNDER RUGS	86.49	0.00	000000	0/00/00	86.49
01-014520	KASPERBAUER CLEANING SER	LAUNDER MOPS	30.78	0.00	000000	0/00/00	30.78
		** TOTALS **	117.27	0.00			117.27
01-002472	KENNETH BENSLEY	OC RECERTIFICATION TRAINING	88.05	88.05-	112883	10/31/18	0.00

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		** TOTALS **	88.05	88.05-			0.00
01-001550 KING CONSTRUCTION LLC		3RD ST. STORM SEWER FINAL	8,696.86	0.00	000000	0/00/00	8,696.86
		** TOTALS **	8,696.86	0.00			8,696.86
01-002698 LANDSCAPERS PARADISE		NATURAL OAK MULCH	48.57	0.00	000000	0/00/00	48.57
		** TOTALS **	48.57	0.00			48.57
01-000560 LAURA SCHAEFER		IMFOA CONFERENCE	100.83	100.83-	112865	10/26/18	0.00
		** TOTALS **	100.83	100.83-			0.00
01-003311 LISA STOELK		MEMBERSHIP OVERPAYMENT	2.00	0.00	000000	0/00/00	2.00
		** TOTALS **	2.00	0.00			2.00
01-017133 MASTERCARD		K-9 DRUG BOX	132.49	132.49-	112871	10/26/18	0.00
		** TOTALS **	132.49	132.49-			0.00
01-017585 MIDWEST WHOLESALE		RE-BAR PUTNAM AVE	101.25	0.00	000000	0/00/00	101.25
		** TOTALS **	101.25	0.00			101.25
01-017730 MOORHOUSE READY MIX CO.		SKYLINE DR. REPAIRS	1,206.94	0.00	000000	0/00/00	1,206.94
01-017730 MOORHOUSE READY MIX CO.		SKYLINE DR. REPAIRS	588.75	0.00	000000	0/00/00	588.75
01-017730 MOORHOUSE READY MIX CO.		SKYLINE DR. REPAIRS	647.63	0.00	000000	0/00/00	647.63
01-017730 MOORHOUSE READY MIX CO.		SKYLINE DR. REPAIRS	1,177.50	0.00	000000	0/00/00	1,177.50
01-017730 MOORHOUSE READY MIX CO.		SKYLINE DR. REPAIRS	1,177.50	0.00	000000	0/00/00	1,177.50
01-017730 MOORHOUSE READY MIX CO.		PEEBLE LANE REPAIRS	1,000.88	0.00	000000	0/00/00	1,000.88
01-017730 MOORHOUSE READY MIX CO.		ROCK GRAVEL	860.05	0.00	000000	0/00/00	860.05
01-017730 MOORHOUSE READY MIX CO.		3RD STREET BY DENNY'S	1,177.50	0.00	000000	0/00/00	1,177.50
01-017730 MOORHOUSE READY MIX CO.		3RD STREET BY DENNY'S	1,177.50	0.00	000000	0/00/00	1,177.50
01-017730 MOORHOUSE READY MIX CO.		3RD STREET BY DENNY'S	1,177.50	0.00	000000	0/00/00	1,177.50
01-017730 MOORHOUSE READY MIX CO.		3RD STREET BY DENNY'S	1,177.50	0.00	000000	0/00/00	1,177.50
01-017730 MOORHOUSE READY MIX CO.		3RD STREET	235.50	0.00	000000	0/00/00	235.50
01-017730 MOORHOUSE READY MIX CO.		ROW HYVEE PUTNAM	1,000.88	0.00	000000	0/00/00	1,000.88
01-017730 MOORHOUSE READY MIX CO.		ROW DEER CREEK	529.88	0.00	000000	0/00/00	529.88
01-017730 MOORHOUSE READY MIX CO.		FOREST STREET	1,177.50	0.00	000000	0/00/00	1,177.50
01-017730 MOORHOUSE READY MIX CO.		FOREST ST	176.63	0.00	000000	0/00/00	176.63
01-017730 MOORHOUSE READY MIX CO.		ROW BENJAMIN	824.25	0.00	000000	0/00/00	824.25
01-017730 MOORHOUSE READY MIX CO.		PUTNAM AVE. REPAIRS	235.50	0.00	000000	0/00/00	235.50
		** TOTALS **	15,549.39	0.00			15,549.39
01-018125 MURRAY'S WELDING AND MACH		DOOR REPAIRS	23.00	0.00	000000	0/00/00	23.00
		** TOTALS **	23.00	0.00			23.00
01-018408 NAPA AUTO PARTS		SUPPLIES	41.61	0.00	000000	0/00/00	41.61

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01-018408		NAPA AUTO PARTS		SWITCH - AIR COMPRESSOR	12.69	0.00	000000	0/00/00		12.69
01-018408		NAPA AUTO PARTS		SWITCH AIR COMPRESSOR	47.71	0.00	000000	0/00/00		47.71
01-018408		NAPA AUTO PARTS		OIL FILTER #24	15.08	0.00	000000	0/00/00		15.08
				** TOTALS **	117.09	0.00				117.09
01-019143		NBS CALIBRATIONS		SCALE CALIBRATION	138.00	0.00	000000	0/00/00		138.00
				** TOTALS **	138.00	0.00				138.00
01-020208		O'HALLORAN INTERNATIONAL		#24 - FILTER	19.04	0.00	000000	0/00/00		19.04
				** TOTALS **	19.04	0.00				19.04
01-020326		OPTIONS INK		STORAGE BOXES	14.25	14.25-	112872	10/26/18		0.00
01-020326		OPTIONS INK		UPS FOR BACTERIA SAMPLES	37.90	0.00	000000	0/00/00		37.90
				** TOTALS **	52.15	14.25-				37.90
01-003224		OUTLAW SIGNS GRAPHICS & A		BUILDING SIGNS	310.00	0.00	000000	0/00/00		310.00
				** TOTALS **	310.00	0.00				310.00
01-021050		P & H WHOLESALE INC.		PHASE 9 CLEANOUT COVER	24.40	0.00	000000	0/00/00		24.40
				** TOTALS **	24.40	0.00				24.40
01-001949		PERFORMANCE TIRE & SERVIC		TIRE REPAIRS	116.90	0.00	000000	0/00/00		116.90
01-001949		PERFORMANCE TIRE & SERVIC		SUPPLIES	20.00	0.00	000000	0/00/00		20.00
01-001949		PERFORMANCE TIRE & SERVIC		#17 BATTERY	181.73	0.00	000000	0/00/00		181.73
01-001949		PERFORMANCE TIRE & SERVIC		TIRE REPAIRS	63.40	0.00	000000	0/00/00		63.40
01-001949		PERFORMANCE TIRE & SERVIC		TIRES	272.75	0.00	000000	0/00/00		272.75
01-001949		PERFORMANCE TIRE & SERVIC		#17 OIL CHANGE AND TIRES	667.35	0.00	000000	0/00/00		667.35
01-001949		PERFORMANCE TIRE & SERVIC		#19 - OIL CHANGE	25.71	0.00	000000	0/00/00		25.71
01-001949		PERFORMANCE TIRE & SERVIC		OIL CHANGE #16	25.71	0.00	000000	0/00/00		25.71
01-001949		PERFORMANCE TIRE & SERVIC		#20 TIRES, OIL AND BRAKES	1,123.90	0.00	000000	0/00/00		1,123.90
01-001949		PERFORMANCE TIRE & SERVIC		OIL CHANGE #15	26.48	0.00	000000	0/00/00		26.48
01-001949		PERFORMANCE TIRE & SERVIC		#18 - OIL CHANGE	25.71	0.00	000000	0/00/00		25.71
01-001949		PERFORMANCE TIRE & SERVIC		RAYNIYA TOW	125.00	0.00	000000	0/00/00		125.00
				** TOTALS **	2,674.64	0.00				2,674.64
01-002938		PHOTOGRAPHY BY FISCUS		PHOTOS	300.00	0.00	000000	0/00/00		300.00
				** TOTALS **	300.00	0.00				300.00
01-001327		POLICE LEGAL SCIENCES INC		LEGAL UPDATE TRAINING RENEWAL	1,800.00	0.00	000000	0/00/00		1,800.00
				** TOTALS **	1,800.00	0.00				1,800.00
01-021735		POSTMASTER		POSTAGE TO MAIL WATER BILLS	1,545.44	1,545.44-	112873	10/26/18		0.00
				** TOTALS **	1,545.44	1,545.44-				0.00

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PARTIALLY ITEMS DATES:	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018
UNPAID ITEMS DATES	:	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018

VENDOR	---- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	----BALANCE----
01-002978	QCI	MISC EMAIL ISSUE	135.00	0.00	000000	0/00/00	135.00
		** TOTALS **	135.00	0.00			135.00
01-003173	R & R RENTAL	NOV. CITY HALL LEASE	2,559.67	2,559.67-	112880	10/29/18	0.00
		** TOTALS **	2,559.67	2,559.67-			0.00
01-023640	RAY'S REFUSE SERVICE	OCTOBER GARBAGE PICKUP	1,317.85	0.00	000000	0/00/00	1,317.85
		** TOTALS **	1,317.85	0.00			1,317.85
01-002362	RHOMAR INDUSTRIES INC.	TAR REMOVER	555.37	0.00	000000	0/00/00	555.37
		** TOTALS **	555.37	0.00			555.37
01-000343	SCHRECK'S FOUR SEASON SER NUISANCE - SCHIRCK		100.00	0.00	000000	0/00/00	100.00
		** TOTALS **	100.00	0.00			100.00
01-000612	SENECA COMPANIES	6TH/MAIN FREE PRODUCT RECOVERY	1,735.50	0.00	000000	0/00/00	1,735.50
		** TOTALS **	1,735.50	0.00			1,735.50
01-025250	SHERWIN WILLIAMS CO.	WHITE MARKING PAINT	124.27	0.00	000000	0/00/00	124.27
		** TOTALS **	124.27	0.00			124.27
01-000155	SHIVE HATTERY INC	TRAILS DESIGN ENG. SERVICES	3,004.40	0.00	000000	0/00/00	3,004.40
01-000155	SHIVE HATTERY INC	GRAHAM PARK MASTER PLAN	6,750.00	0.00	000000	0/00/00	6,750.00
01-000155	SHIVE HATTERY INC	NORTHEAST PARK MASTER PLAN	950.00	0.00	000000	0/00/00	950.00
		** TOTALS **	10,704.40	0.00			10,704.40
01-025333	SNYDER & ASSOCIATES INC.	US 30 & GRANT	18,218.48	0.00	000000	0/00/00	18,218.48
		** TOTALS **	18,218.48	0.00			18,218.48
01-025335	SNYDER TREE SERVICE	TREE REMOVAL	1,150.00	0.00	000000	0/00/00	1,150.00
01-025335	SNYDER TREE SERVICE	TREE AND STUMP REMOVAL	1,425.00	0.00	000000	0/00/00	1,425.00
		** TOTALS **	2,575.00	0.00			2,575.00
01-025606	SOPPE CHIROPRACTIC CLINIC	RANDOM DRUG TESTING	80.00	0.00	000000	0/00/00	80.00
		** TOTALS **	80.00	0.00			80.00
01-025856	STANARD AND ASSOCIATES	POST TEST	108.00	0.00	000000	0/00/00	108.00
		** TOTALS **	108.00	0.00			108.00
01-028180	STATE HYGIENIC LABORATORY	WATER SAMPLE ANALYSIS	56.00	0.00	000000	0/00/00	56.00
		** TOTALS **	56.00	0.00			56.00
01-025880	STONE PRINTING CO.	3 PRINTER INK CARTRIDGES	72.47	0.00	000000	0/00/00	72.47
01-025880	STONE PRINTING CO.	HAND TOWELS	48.99	0.00	000000	0/00/00	48.99

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UNPAID ITEMS DATES :		10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018

VENDOR	---- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	----BALANCE----
01-025880	STONE PRINTING CO.	COPY PAPER	209.95	0.00	000000	0/00/00	209.95
01-025880	STONE PRINTING CO.	ADDRESS LABELS	29.99	0.00	000000	0/00/00	29.99
01-025880	STONE PRINTING CO.	SUPPLIES	26.13	0.00	000000	0/00/00	26.13
		** TOTALS **	387.53	0.00			387.53
01-003309	TERI BRINCKS	LIFEGUARD CLASS REFUND	165.00	0.00	000000	0/00/00	165.00
		** TOTALS **	165.00	0.00			165.00
01-027055	TRANS-IOWA EQUIPMENT CO.	DIMMER SWITCH	221.76	0.00	000000	0/00/00	221.76
		** TOTALS **	221.76	0.00			221.76
01-027060	TREASURER OF IOWA	SALES TAX	3,209.00	3,209.00-	000000	10/20/18	0.00
01-027060	TREASURER OF IOWA	10/-10/15/2018 SALES TAX	459.00	459.00-	000000	10/25/18	0.00
01-027060	TREASURER OF IOWA	SEPTEMBER SALES TAX	3,168.00	3,168.00-	000000	10/31/18	0.00
		** TOTALS **	6,836.00	6,836.00-			0.00
01-000683	TREASURER STATE OF IOWA	UNCLAIMED PROPERTY	4,309.30	4,309.30-	112866	10/26/18	0.00
		** TOTALS **	4,309.30	4,309.30-			0.00
01-000875	TRUE NORTH COMPANIES	AD & D INSURANCE	465.50	0.00	000000	0/00/00	465.50
		** TOTALS **	465.50	0.00			465.50
01-001088	TYLER TECHNOLOGIES	ONLINE BILLING ACCESS	180.00	0.00	000000	0/00/00	180.00
		** TOTALS **	180.00	0.00			180.00
01-028168	UNITED PARCEL SERVICE	FREIGHT W/E 10/13/2018	36.42	36.42-	112875	10/26/18	0.00
01-028168	UNITED PARCEL SERVICE	FREIGHT W/E 10/20/2018	91.50	91.50-	112876	10/26/18	0.00
01-028168	UNITED PARCEL SERVICE	FREIGHT W/E 10/27/2018	47.56	47.56-	112897	11/07/18	0.00
		** TOTALS **	175.48	175.48-			0.00
01-028174	UNITED STATES CELLULAR	CELL PHONES	272.85	272.85-	112881	10/29/18	0.00
		** TOTALS **	272.85	272.85-			0.00
01-028275	UPTOWN SPORTING GOODS	GUARD SUIT	40.00	0.00	000000	0/00/00	40.00
01-028275	UPTOWN SPORTING GOODS	PROTECTIVE EYEWEAR	36.00	0.00	000000	0/00/00	36.00
01-028275	UPTOWN SPORTING GOODS	GUARD SUIT	40.00	0.00	000000	0/00/00	40.00
		** TOTALS **	116.00	0.00			116.00
01-028435	UTILITY EQUIPMENT COMPANY	OPERATING SUPPLIES	468.73	0.00	000000	0/00/00	468.73
		** TOTALS **	468.73	0.00			468.73
01-029013	VERIZON WIRELESS	AIR CARDS	280.17	280.17-	112898	11/07/18	0.00
01-029013	VERIZON WIRELESS	PD CELL PHONES	278.04	278.04-	112898	11/07/18	0.00
		** TOTALS **	558.21	558.21-			0.00

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UNPAID ITEMS DATES	:	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018

VENDOR	----	VENDOR NAME	-----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	-----	BALANCE---
01-030120		WAL-MART STORE #01-1787		SUPPLIES RETURNED	79.00-	0.00	000000	0/00/00		79.00-
01-030120		WAL-MART STORE #01-1787		VOLUNTEER PICNIC SUPPLIES	15.14	0.00	000000	0/00/00		15.14
01-030120		WAL-MART STORE #01-1787		CLEANING SUPPLIES	17.90	0.00	000000	0/00/00		17.90
01-030120		WAL-MART STORE #01-1787		PLANT SUPPLIES	45.55	0.00	000000	0/00/00		45.55
01-030120		WAL-MART STORE #01-1787		SUPPLIES	28.19	0.00	000000	0/00/00		28.19
01-030120		WAL-MART STORE #01-1787		SUPPLIES	21.62	0.00	000000	0/00/00		21.62
01-030120		WAL-MART STORE #01-1787		SUPPLIES	0.98	0.00	000000	0/00/00		0.98
01-030120		WAL-MART STORE #01-1787		SUPPLIES	7.18	0.00	000000	0/00/00		7.18
01-030120		WAL-MART STORE #01-1787		OFFICE SUPPLIES	26.51	0.00	000000	0/00/00		26.51
01-030120		WAL-MART STORE #01-1787		VOLUNTEER PICNIC SUPPLIES	21.45	0.00	000000	0/00/00		21.45
				** TOTALS **	105.52	0.00				105.52
01-003377		WELLMARK BLUE CROSS/BLUE		NOV. HEALTH INS. PREMIUMS	37,105.91	37,105.91-	112867	10/26/18		0.00
				** TOTALS **	37,105.91	37,105.91-				0.00
01-003307		WORLDPAY INTEGRATED PAYME		CC PROCESSING FEES	8.25	8.25-	000000	10/22/18		0.00
01-003307		WORLDPAY INTEGRATED PAYME		SEPT. CC PROCESSING FEES	230.59	230.59-	000000	10/22/18		0.00
01-003307		WORLDPAY INTEGRATED PAYME		SEPT. CC PROCESSING FEES	279.87	279.87-	000000	10/22/18		0.00
				** TOTALS **	518.71	518.71-				0.00

* Payroll Expense 298,375.01

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PARTIALLY ITEMS DATES:	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018
UNPAID ITEMS DATES	:	10/19/2018 THRU 11/08/2018	10/19/2018 THRU 11/08/2018

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

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	952,213.14	952,213.14CR	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	891,311.71	0.00	891,311.71
VOID ITEMS	0.00	0.00	0.00
** TOTALS **	1,843,524.85	952,213.14CR	891,311.71

U N P A I D R E C A P

UNPAID INVOICE TOTALS	891,542.71
UNPAID DEBIT MEMO TOTALS	0.00
UNAPPLIED CREDIT MEMO TOTALS	231.00CR
** UNPAID TOTALS **	891,311.71

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UNPAID ITEMS DATES :

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10/19/2018 THRU 11/08/2018
10/19/2018 THRU 11/08/2018

=====POSTING DATES=====
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10/19/2018 THRU 11/08/2018
10/19/2018 THRU 11/08/2018

FUND TOTALS

001	GENERAL FUND	126,860.59
010	HOTEL/MOTEL TAX	42.84
110	ROAD USE TAX FUND	25,244.16
177	POLICE FORFEITURE	2,346.00
178	CRIME PREV/SPEC PROJECTS	550.17
179	POLICE K9 FUND	225.84
309	C.P. - CORRIDOR OF COMM.	544,214.32
311	C.P.-PARKS & RECREATION	15,470.73
315	LIBRARY/CITY HALL REMODEL	230,914.66
600	WATER UTILITY FUND	33,782.58
610	SEWER UTILITY FUND	16,809.51
620	STORM WATER UTILITY	558.00
621	STORM WATER CAP. IMP.	8,696.86
850	MEDICAL INSURANCE FUND	39,433.58
999	POOLED CASH/INV. FUND	500,000.00
	* PAYROLL EXPENSE	298,375.01

GRAND TOTAL 1,843,524.85

City of Carroll

Brad Burke, Chief of Police

Police Department

112 E. 5th Street

Carroll, Iowa 51401-2799

(712) 792-3536

FAX: (712) 792-8088

MEMO TO: Mike Pogge-Weaver, City Manager *MPW*

FROM: Brad Burke, Chief of Police *BB*

DATE: November 7, 2018

SUBJECT: Liquor License Renewal & New Application

The following establishment has made application of a new liquor license:

Hy-Vee Fast and Fresh

903 W Highway 30

Class "C" Beer Permit with Class "B" Wine Permit (Carryout Wine – Includes Native Wine) and Sunday Sales

The following establishments have made application for renewal of their liquor license:

Hy-Vee Market Fresh Café

905 W Highway 30

Class "C" Liquor License with Catering Privilege and Sunday Sales

Kimmes Country Store 1

1511 N Highway 71

Class "C" Beer Permit with Class "B" Native Wine Permit and Sunday Sales

Kimmes Country Store 2

422 W Highway 30

Class "C" Beer Permit with Class "B" Native Wine Permit and Sunday Sales

RECOMMENDATION: Council consideration and approval of these licenses.

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: November 5, 2018

SUBJECT: Cigarette Permit

The following establishment has made application for a cigarette permit expiring June 30, 2019:

Hy-Vee, Inc. dba Hy-Vee Fast and Fresh Express
903 W US Highway 30
Carroll, IA 51401

RECOMMENDATION: Council consideration and approval of this application.

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 *WSP-W*

DATE: November 5, 2018

SUBJECT: Resolution approving CAT Agreement 19-CAT-003 with the Enhance Iowa Board for the Carroll Public Library Project

Attached is the Community Attraction and Tourism (CAT) Grant Agreement. On September 12, 2018 the Enhance Iowa Board awarded the City of Carroll a Community Attraction and Tourism (CAT) grant in the amount of \$491,292 for the Carroll Public Library project.

RECOMMENDATION: Mayor and City Council consider approving a Community Attraction and Tourism (CAT) grant agreement with the Enhance Iowa Board in the amount of \$491,292 and authorize the Mayor to sign said agreement on behalf of the City of Carroll.

RESOLUTION NO. _____

**A RESOLUTION APPROVING AND ACCEPTING THE COMMUNITY
ATTRACTION AND TOURISM (CAT) GRANT AGREEMENT FOR CARROLL
PUBLIC LIBRARY PROJECT**

WHEREAS, Chapter 17, of the Code of Ordinances of the City of Carroll, Iowa, provides that all contracts made by the City be reduced to writing and approved by the City Council by resolution; and

WHEREAS, a Community Attraction and Tourism (CAT) Grant Agreement is attached hereto as Exhibit "A"; and

WHEREAS, it is determined that the approval of the attached Agreement is in the best interest of the City of Carroll, Iowa;

NOW, THEREFORE, BE IT RESOLVED that the Community Attraction and Tourism (CAT) Grant Agreement, attached as Exhibit "A", be authorized and approved, and that the Mayor is authorized to execute the contract on behalf of the City of Carroll.

PASSED AND APPROVED by the City Council of the City of Carroll, Iowa, this 13th day of November, 2018.

CITY COUNCIL OF THE

CITY OF CARROLL, IOWA

By: _____
Eric P. Jensen, Mayor

ATTEST:

By: _____
Laura A. Schaefer, City Clerk

IOWA ECONOMIC DEVELOPMENT AUTHORITY

200 East Grand Avenue | Des Moines, Iowa 50309 USA | Phone: 515.725.3000

iowaeconomicdevelopment.com



September 26, 2018

The Honorable Eric Jensen
City of Carroll
112 E. 5th Street
Carroll, Iowa 51401

RE: CAT Award – New Library, New Carroll

Dear Mayor Jensen:

I am pleased to inform you that the Enhance Iowa Board intends to award the City of Carroll a Community Attraction & Tourism (CAT) Grant of \$491,292 on behalf of the New Library, New Carroll project.

This project includes renovation and expansion of the library into the space once occupied by City Hall. The New Library, New Carroll project has a total project cost of \$4,613,305.

The award, made by the Enhance Iowa Board on September 12, 2018, includes the following provisions:

- The project will contain all components originally proposed in the application; and
- The award shall be made pursuant to contingencies outlined in a contract approved by all parties.

Should you have any questions, please call Nicole Shalla at the Iowa Economic Development Authority at 515.348.6258. She will be sending you the grant agreement and necessary reporting forms and will be available to answer questions you may have regarding your award.

Congratulations on receiving this CAT award!

Sincerely,

A handwritten signature in black ink, appearing to read "Emily Damman", with a long horizontal line extending to the right.

Emily Damman
Enhance Iowa Board Vice Chair
/ns

cc: Senator Mark Segebart
Representative Brian Best

Handwritten initials "JS" and the date "10/24/18" in black ink.



IOWA ECONOMIC DEVELOPMENT AUTHORITY

200 East Grand Avenue | Des Moines, Iowa 50309 USA | Phone: 515.725.3000

iowaeconomicdevelopment.com



October 26, 2018

The Honorable Eric Jensen
City of Carroll
112 E. 5th Street
Carroll, Iowa 51401

RE: City of Carroll CAT Agreement #19-CAT-003 – New Library, New Carroll

Dear Mayor Jensen:

Congratulations on your CAT award of \$491,292. **For this award to take effect, the enclosed Agreement must be signed and returned within forty-five (45) days of the Enhance Iowa Board's transmittal of this Agreement.** Please return the Agreement to:

Enhance Iowa Program Manager
Iowa Economic Development Authority
200 East Grand Avenue
Des Moines, Iowa 50309

CAT awards are disbursed on a reimbursement basis. The amount of reimbursement is based on the percentage of your CAT to the Total Project Cost. This process helps to ensure that both local funds and CAT funds are injected into the project as it progresses. Along with each reimbursement request, a project progress report must also be submitted.

At least one disbursement of funds must be made within the first year of your award date. Before any funds can be released to your project, the following items must be completed and submitted:

1. A resolution of the City Council authorizing the execution and delivery by the City of this Agreement and such other documents as the Enhance Iowa Board or the Enhance Iowa Board's legal counsel may reasonably request, and specifying the officer(s) authorized to execute the Agreement and such other documents that are necessary to bind the City.
2. A final and complete list of all donations to the project.
3. Form "W-9, Request for Taxpayer Identification Number and Certification."

When you are ready to submit a reimbursement claim, please send a cover letter that shows a bulleted listing of all costs incurred. This listing should include the vendor, the amount paid, the check number of the payment, and the date payment was made. The authorized officer (named in the resolution described earlier in this letter) must sign the letter in ink. Please enclose copies of the paid invoices behind your cover letter. The invoice should clearly list what is being paid for and the check number that you sent to pay the invoice. Please include the following language on your cover letter:

As per CAT Agreement (insert your agreement number), I am requesting reimbursement for the following invoices totaling (insert the total of your enclosed invoices). Please forward payment to the following address (insert your mailing address). I hereby certify, under penalty of perjury, that the expenditures and figures presented to the Iowa Economic Development Authority on (insert date) are true and correct. I understand that it is a criminal violation under Iowa law to engage in deception and knowingly make, or cause to be made, directly or




indirectly, a false statement in writing for the purpose of procuring economic development assistance from a state agency or subdivision. Furthermore, I understand that providing false, misleading, or fraudulent information to the Board may result in civil and/or criminal liabilities and penalties against the Recipient and its representatives.

Once I receive your request for reimbursement, it will take approximately four to six weeks to process your request and send a check. However, please note this period may vary depending on the workload of our Accounting staff. With this in mind, you may wish to consider interim financing for your project.

As your project progresses, we would appreciate information on any groundbreaking ceremonies, ribbon cuttings, or similar events. As these events are scheduled, please pass this information on to me so that I may inform the Board. The Enhance Iowa Board and the Iowa Economic Development Authority look forward to seeing each project and the opportunity to visit with you in person.

If you should have any questions or concerns, please email enhanceiowa@iowaeda.com.

Kind regards,

A handwritten signature in black ink, appearing to read "Nicole Shalla", with a stylized flourish at the end.

Nicole Shalla
Grants Manager

Enclosures

**COMMUNITY ATTRACTION AND TOURISM (CAT)
GRANT AGREEMENT**

RECIPIENT: City of Carroll
CAT AGREEMENT NUMBER: 19-CAT-003
EFFECTIVE DATE: September 12, 2018
PROJECT NAME: New Library, New Carroll
TOTAL GRANT AMOUNT: \$491,292
PROJECT COMPLETION DATE: September 30, 2020

This **COMMUNITY ATTRACTION AND TOURISM ("CAT") GRANT AGREEMENT** is made by and between the **Enhance Iowa Board ("Board" or "Enhance Iowa")** and the **City of Carroll ("Recipient")**.

WHEREAS, the Community Attraction and Tourism (CAT) Program was established by the Iowa Legislature and the Governor of Iowa to support community projects that build on Iowa's unique assets and values and expand the recreational, cultural, educational, and entertainment opportunities in Iowa.

WHEREAS, Recipient submitted an application to the Enhance Iowa Board requesting CAT assistance to help finance the Project.

WHEREAS, the Enhance Iowa Board found the Project meets the requirements established for participation in the CAT Program.

WHEREAS, the Board, on September 12, 2018, unanimously voted to award a Grant of \$491,292 to Recipient to assist in funding the Project, subject to the terms and conditions herein.

NOW THEREFORE, in consideration of the mutual promises contained in this Agreement and intending to be legally bound, the Enhance Iowa Board and Recipient agree to the following terms:

ARTICLE 1
DEFINITIONS

As used in this Agreement, the following terms shall apply:

1.1 **EFFECTIVE DATE** "Effective Date" means the date stated above on which the terms of this Agreement become in force and effect.

1.2 **GRANT** "Grant" means an award of assistance for which repayment of funds is not required upon fulfillment of the conditions of the award.

1.3 **GRANT AGREEMENT or AGREEMENT** "Grant Agreement" or "Agreement" means this document, the Project budget and all of the notes, leases, assignments, mortgages, and similar documents referred to in this document and all other instruments or documents executed by Recipient or otherwise required in connection with this grant.

1.4 **PROJECT** "Project" means the detailed description of the work, services, and other obligations to be performed or accomplished by Recipient as described in this Agreement, Program Description and Budget (Exhibit C), and the CAT Application as approved by the Board (Exhibit A).

1.5 **PROJECT COMPLETION DATE** "Project Completion Date" means September 30, 2020, which is the date by which the Project tasks are fully constructed and operational.

ARTICLE 2 **GRANT AGREEMENT DURATION**

2.1 **GRANT AGREEMENT DURATION** This Agreement shall be in effect on the Effective Date and shall remain in effect until after completion of each of the following:

(a) *Through Project Completion Date.* Through the Project Completion Date and for the period after Project Completion Date during which the Iowa Economic Development Authority (IEDA) will conduct Project closeout procedures to verify that the Project was completed in compliance with the Agreement.

(b) *Repayment or Payment Obligation.* Until all outstanding amounts due to the Board, if any, are received by IEDA or all outstanding obligations to the Board are satisfied in full.

(c) *Agreement End Date.* Until IEDA has completed Agreement closeout procedures and provided Recipient with written Notice of Final Agreement Closeout. This Agreement shall terminate as of the date of the Notice of Final Closeout, which date shall be the Agreement End Date.

2.2 **SURVIVAL OF OBLIGATIONS** Section 2.1 shall not abrogate or otherwise affect the obligations, terms, and conditions that survive beyond the Agreement End Date, including but not limited to the following sections of this Agreement: Section 5.4 (Accounting Records), Section 5.5 (Documentation), and Section 5.8 (Conveyance of Project Property).

ARTICLE 3 **IDENTITIES OF THE PARTIES**

3.1 **ENHANCE IOWA BOARD** The **Enhance Iowa Board** is a public instrumentality of the State of Iowa that was legislatively created to organize, establish, oversee, and approve the administration of the Enhance Iowa Program and the Community Attraction and Tourism Program. Iowa Code Chapter 15F authorizes the Board and its programs. The Board's address is 200 East Grand Avenue, Des Moines, Iowa 50309. The Enhance Iowa program is administered by IEDA. IEDA's address is 200 East Grand Avenue, Des Moines, Iowa 50309.

3.2 **RECIPIENT** The **City of Carroll** is an Iowa municipality located at 112 E. 5th Street, Carroll, Iowa 51401.

ARTICLE 4 **FUNDING**

4.1 **FUNDING SOURCE** The source of funding for the award is funds legally available to the Board in the Community Attraction and Tourism Fund established pursuant to Iowa Code Section 15F.204. The funds of the State of Iowa, other than those of the CAT Fund, are not obligated or available to meet any obligations of the Board created by this Agreement, and this Agreement shall not constitute an obligation or debt of the Board or the State except to the extent expressly described herein from funds on hand that are legally available for such purposes.

4.2 **RECEIPT OF FUNDS** All payments under this Agreement are subject to possession by the Board of sufficient funds for the CAT Program. Any termination, reduction, or delay of CAT funds to the Board may, in the Board's sole discretion, result in the termination, reduction, or delay of CAT funds to Recipient and/or termination of this Agreement.

ARTICLE 5 **TERMS OF GRANT**

5.1 **GRANT** The Board shall make a Grant up to the amount first stated herein to Recipient to assist in financing the Project, all subject to Iowa Code Chapter 15F, the Board's administrative rules (261 Iowa Administrative Code Chapter 211), and the terms and conditions of this Agreement. A copy of Recipient's CAT Application describing the Project is an integral part of this Agreement and marked as Exhibit A.

5.2 **MAXIMUM PAYMENTS** It is expressly understood and agreed that the maximum amount to be paid to Recipient for Project activities shall conform to the budget as presented in the Program Description and Budget (Exhibit C). It is further understood and agreed that the total of all payments to Recipient for Project activities shall not exceed the Grant funds unless the amount is modified by written amendment of this Agreement.

5.3 **USE OF FUNDS** Recipient hereby agrees to construct and operate the Project as described in its CAT Application (Exhibit A) and the Project Description and Budget (Exhibit C). Recipient shall maintain the Project in accordance with the representations in Exhibits A and C during the term of this Agreement. Recipient shall allow the Board, its internal or external auditors, IEDA, the Auditor of the State of Iowa, the Treasurer of the State of Iowa, the Attorney General of the State of Iowa, and the Iowa Division of Criminal Investigations to inspect the Project facilities at all reasonable times to monitor and evaluate performance with Iowa law and the terms of this Agreement.

5.4 **ACCOUNTING RECORDS** Recipient shall maintain its books, records, and all other evidence pertaining to this Agreement in accordance with generally accepted accounting principles and such other procedures specified by the Board. Recipient shall account for all activity pertaining to the Agreement in a distinct and separate category within its accounting system. These records shall be available to the Board, its internal or external auditors, IEDA, the Auditor of the State of Iowa, the Treasurer of the State of Iowa, the Attorney General of the State of Iowa, and the Iowa Division of Criminal Investigations at all times during the duration of the Agreement and any extension thereof, and for three (3) years after the Agreement End Date.

5.5 **DOCUMENTATION** Within ten (10) days of receipt of a written request from the Board, Recipient shall deliver to IEDA,

- (i) Copies of all agreements or documents relating to the Project;
- (ii) Copies of all invoices, receipts, statements, or vouchers relating to the Project;
- (iii) A list of all unpaid bills for labor and materials in connection with the Project; and
- (iv) Budgets and revisions showing estimated Project costs and funds required at any given time to complete and pay for the Project.

Recipient shall be bound by Section 5.5 from the Effective Date to the date three (3) years after the Agreement End Date.

5.6 **COST VARIATION** In the event that the actual total Project Cost is less than the amount specified in Exhibit C of the Agreement, the Grant funds shall be reduced by the same ratio as the actual total Project Cost divided by the total Project Cost listed in Exhibit C. Any reimbursed excess above the reduced Grant funds amount shall be returned to IEDA.

Example:

If the total amount spent to complete the project is less than the total Project Cost specified in Exhibit C of the Grant Agreement, the Board or IEDA shall calculate the amount of Grant funds to be returned as follows: first, the total amount spent to complete the project is subtracted from the total Project Cost listed in Exhibit C to determine the change in Project Cost. Second, the change in Project Cost is divided

by the total Project Cost listed in Exhibit C. Third, this percentage is multiplied by the original Grant award. The product is the amount of the Grant award that Recipient shall return to IEDA.

Numbers from Exhibit C of the Agreement

- The funded project had a total project cost listed in Exhibit C of \$1,000,000
- The funded project had a total Grant funds listed in Exhibit C of \$200,000

Completed project numbers

- The project, when completed, had a total cost of \$900,000

Calculation of the amount to be returned

1. The actual total Project Cost (\$900,000) is subtracted from the total Project Cost listed in Exhibit C (\$1,000,000). This amount equals \$100,000.
2. \$100,000 divided by \$1,000,000 equals 10%.
3. 10% multiplied by \$200,000 equals \$20,000. **Recipient shall return \$20,000 to IEDA.**

5.7 **PRIOR COSTS** No expenditures made prior to the Effective Date may be included as Project Costs for the purposes of this Agreement.

5.8 **CONVEYANCE OF PROJECT PROPERTY** From the Effective Date to the date three (3) years after the Agreement End Date, Recipient shall not sell, transfer, convey, assign, encumber, or otherwise dispose of all or any portion of the Project property as described in Exhibit A without the written permission of the Board. Permission may be withheld in the sole discretion of the Board.

Should the Board grant permission to Recipient to sell, transfer, convey, assign, encumber, or otherwise dispose of any Project property, Recipient shall repay the full amount of the Grant award plus a pro-rata share of the profits realized by the sale of the Project property. The percentage of profit to be allocated to the Board shall be commensurate with the financial assistance contributed to the Project by the Board. The Board may waive its right to reimbursement, in whole or in part, if the Board determines, in its sole discretion, that the public interest would best be served thereby.

ARTICLE 6
CONDITIONS TO REIMBURSEMENT AND DISBURSEMENT OF FUNDS

6.1 **CONDITIONS TO REIMBURSEMENT** All of the following conditions shall be met before IEDA disburses Grant funds to Recipient:

(a) **AGREEMENT EXECUTED** This Grant Agreement shall be properly executed and returned to the Board within forty-five (45) days of the Board's transmittal of the final Agreement to Recipient.

(b) **BINDING FINANCIAL COMMITMENTS** Recipient shall obtain, to the satisfaction of the Board, all other legally binding financial commitments necessary to complete the Project.

(c) **SUBMISSION OF RECIPIENT DOCUMENTATION** Prior to making any distribution of Grant funds, Recipient shall have submitted the following documents to IEDA:

- (i) A resolution of the City Council authorizing the execution and delivery by Recipient of this Agreement and such other documents as the Board or the Board's legal counsel may reasonably request and specifying the officer(s) authorized to execute the Agreement and such other documents that are necessary to bind Recipient.
- (ii) Evidence acceptable to the Board or the Board's legal counsel of all other funding sources

that have been committed to this Project.

- (iii) Form “W-9, Request for taxpayer identification number and certification.”

6.2 REIMBURSEMENT OF FUNDS Grant funds are disbursed on a reimbursement basis. Recipient shall request reimbursement by submitting the request in the form designated by IEDA and submitting a Project progress report as described in Section 8.1(c) (Reports). The reimbursement form shall itemize Recipient’s total actual allowable expenses. Expenses shall be documented in a manner acceptable to IEDA. Recipient shall also submit a Project progress report in the form designated by IEDA with each request for reimbursement.

IEDA will review the request and, if Recipient has met the requirements for reimbursement, will make the appropriate disbursement from the CAT Fund. The reimbursement will be limited to a pro-rata portion of Recipient’s allowable expenses for the relevant period. No disbursements under \$500 will be made, except for the final draw of Grant funds.

(a) **RETAINAGE** Five percent (5%) of the Grant award will be withheld from disbursement until Agreement closeout procedures have been completed.

(b) **REIMBURSEMENT RATIO** When calculating the reimbursement ratio, IEDA will make an adjustment for up to twenty-five percent (25%) of the local match amount to be in-kind donations. The reimbursement ratio is calculated by dividing the Grant funds by the difference between the total Project Cost and the adjusted in-kind allowance.

Example:

Numbers from Exhibit C of the Agreement

- Total Project Cost: \$1,144,000
- Grant funds: \$200,000
- Local Match: \$944,000

In-kind allowance

- Local Match (\$944,000) multiplied by 25% equals \$236,000

Calculation of the reimbursement ratio

- The difference between the total Project Cost (\$1,144,000) and the in-kind allowance (\$236,000) equals \$908,000.
- The Grant funds (\$200,000) divided by \$908,000 equals 22%.
- The reimbursement ratio of Grant funds is 22%.

(c) **METHOD OF PAYMENT** Prior to reimbursement, Recipient shall specify the account to receive funds.

(d) **SUSPENSION OF REIMBURSEMENT** Upon the occurrence of an Event of Default as defined in this Agreement by Recipient, IEDA may suspend payment to Recipient until the default has been cured to the Board’s satisfaction. Notwithstanding anything to the contrary in this Agreement, upon a termination of this Agreement because of an Event of Default by Recipient, Recipient will no longer have the right to receive any reimbursements after the date of the Event of Default.

(e) **INVESTMENT OF GRANT FUNDS** In the event that the Grant funds are not immediately utilized, temporarily idle Grant funds held by Recipient may be invested, provided that such investments shall be in accordance with Iowa law, including but not limited to the provisions of Iowa Code Chapter 12C concerning the deposit of public funds. Interest accrued on temporarily idle Grant funds held by Recipient shall be credited to and

expended on the Project prior to the expenditure of other Grant proceeds.

All proceeds remaining, including accrued interest, after all allowable Project costs have been paid or obligated shall be returned to IEDA within thirty (30) days after the Project Completion Date. Within ten (10) days of receipt of a written request from the Board or IEDA, Recipient shall inform the Board in writing of the amount of unexpended Grant funds in Recipient's possession or under Recipient's control, whether in the form of cash on hand, investments, or otherwise.

ARTICLE 7 **REPRESENTATIONS AND WARRANTIES OF RECIPIENT**

To induce the Board to make the Grant award referred to in this Agreement, Recipient represents, covenants, and warrants that:

7.1 **AUTHORITY** Recipient is duly organized and validly existing under the laws of the State and is in good standing and has complied with all applicable laws of the State of Iowa. Recipient is duly authorized and empowered to execute and deliver this Agreement. All action on the part of Recipient, such as appropriate resolution of its governing body for the execution and delivery of the Agreement, has been effectively taken.

7.2 **FINANCIAL INFORMATION** All financial statements and related materials concerning Recipient and the Project provided to the Board are true and correct in all material respects and completely and accurately represent the subject matter thereof as of the effective date of the statements and related materials, and no material adverse change has occurred since that date.

7.3 **APPLICATION** The contents of the CAT Application submitted by Recipient to the Board for CAT funding completely and accurately represents Recipient and the Project as of the date of submission and there has been no material adverse change in the organization, operation, Recipient prospects, fixed properties, key personnel, or Project plan since the date Recipient submitted the CAT Application to the Board.

7.4 **LITIGATION AND OTHER CONTROVERSIES** There is no litigation or governmental proceeding pending, nor to the knowledge of Recipient, threatened, against Recipient which, if adversely determined would be substantially likely to result in any material adverse change in Recipient's ability to complete the Project or the financial condition, properties, business or operations of the Project, nor is Recipient aware of any existing basis for any such litigation or governmental proceeding.

7.5 **EFFECTIVE DATE** The covenants, warranties, and representations of this Article are made as of the date of this Agreement and shall be deemed to be renewed and restated by Recipient when each advance or request for reimbursement of funds is submitted.

7.6 **PROJECT COST** Based on all information known or that should be known by Recipient, the estimated cost of the Project is four million, six hundred thirteen thousand, three hundred five dollars (\$4,613,305). If the estimated cost of the Project changes by more than five percent (5%), Recipient shall notify the Board within thirty (30) days of identifying that the Project Cost has changed. Upon notice of change in the estimated cost of the Project, the Board may exercise its discretion to adjust the reimbursement ratio accordingly.

ARTICLE 8 **COVENANTS OF RECIPIENT**

8.1 **AFFIRMATIVE COVENANTS** Until the terms of this Agreement are fulfilled, Recipient covenants to the Board that:

(a) **PROJECT WORK; OPERATION AND MAINTENANCE** Recipient shall complete the Project by

September 30, 2020. For the purposes of this section, "complete" means the Project is fully constructed and operational at a level acceptable to the Board. For the duration of this Agreement, Recipient shall operate and maintain the Project facilities at a level acceptable to the Board.

(b) **NOTICE OF PROCEEDINGS** Recipient shall promptly notify the Board of the initiation of any claims, lawsuits, bankruptcy proceedings, or other proceedings brought against Recipient that would adversely impact the Project.

(c) **REPORTS** Recipient shall prepare, sign, and submit the requests and reports as specified below in the form and content specified by the Board. Recipient shall review all reimbursement requests and verify that claimed expenditures are allowable costs and submit Project progress reports with each reimbursement request. Recipient shall maintain documentation adequate to support the claimed costs. Upon request of the Board or IEDA, Recipient shall submit:

- (i) Annual audited financial statements.
- (ii) Certified year-end financial statements or balance sheets.
- (iii) Final Performance or Audit Reports.

The Board reserves the right to require more frequent submission of any of the above reports if, in the opinion of the Board, more frequent submissions would help improve Recipient's Project performance.

(d) **NOTICE OF MEETINGS** Recipient shall notify the Board at least ten (10) working days in advance of all meetings of its governing body at which the subject matter of this Agreement or Project is proposed to be discussed. Recipient shall provide the Board with copies of the agenda and minutes of such meetings and expressly agrees that a representative of the Board may attend all such meetings for the purposes of the discussion of this Project.

(e) **INDEMNIFICATION** Recipient shall indemnify, defend, and hold harmless the Board; IEDA; the State of Iowa; and its departments, divisions, agencies, sections, commissions, officers, employees, and agents from and against all losses, liabilities, penalties, fines, damages, and claims, including but not limited to taxes, and all related costs and expenses, including but not limited to reasonable attorneys' fees and disbursements and costs of investigation, litigation, settlement, judgments, interest, and penalties arising from or in connection with any of the following:

- (i) Any claim, demand, action, citation, or legal proceeding arising out of or resulting from the Project;
- (ii) Any claim, demand, action, citation, or legal proceeding arising out of or resulting from a breach by Recipient of any representation or warranty made by Recipient in the Agreement;
- (iii) Any claim, demand, action, citation, or legal proceeding arising out of or related to occurrences that Recipient is required to insure against as provided for in this Agreement; and
- (iv) Any claim, demand, action, citation, or legal proceeding that results from an act or omission of Recipient or any of its agents in its capacity as an employer of a person.

(f) **RELEASE** Recipient shall release, discharge, and relinquish the Board; all Board members; IEDA; the State of Iowa; and all departments, divisions, agencies, sections, commissions, officers, employers, agents, contractors, associates, and affiliates of the State of Iowa from any and all liability resulting from or related to the

termination, suspension, reduction, or delay of grant proceeds under this contract, including but not limited to a termination, suspension, reduction, or delay under the following sections of this Agreement: Section 4.2 (Receipt of Funds), Section 6.2(c) (Suspension of Reimbursement), Section 9.5 (Remedies Upon Default), Section 9.6 (Termination for Convenience), and Section 9.7 (Procedure Upon Termination).

(g) **PROJECT FEES** Recipient shall promptly pay all appraisal, survey, recording, title, license, permit, and other fees and expenses incurred incident to the Project funded by this Agreement.

(h) **INTEREST AND SURPLUS PROCEEDS** Recipient shall return all unexpended Grant funds and interest accrued on Grant funds to IEDA within thirty (30) days after the Project Completion Date.

8.2 **NEGATIVE COVENANTS** Throughout the terms of this Agreement, Recipient shall not, without prior written disclosure to the Board and prior written consent of the Board:

(a) **RECIPIENT'S INTEREST** Assign, waive, or transfer any of Recipient's rights, powers, duties, or obligations under this Agreement.

(b) **PROPERTY/COLLATERAL** Sell, transfer, convey, assign, encumber, or otherwise dispose of any of the real property for the Project.

(c) **RESTRICTIONS** Place or permit any restrictions, covenants, or any similar limitations on the real property or the Project.

(d) **REMOVAL OF PROJECT PROPERTY** Remove from the Project site or the State all or any part of the Project property.

(e) **RECIPIENT OWNERSHIP** Change the ownership, structure, or control of Recipient including but not limited to, entering into any merger or consolidation with any person, firm or corporation or permitting substantial distribution, liquidation or other disposal of Recipient's assets directly associated with the Project, if such change materially affects the Project. Recipient shall notify the Board forty-five (45) days prior to any change in Recipient's ownership, structure, or control. A change in board membership of Recipient, which takes place in the normal course of business, does not require Board consent. The Board has sole discretion to determine whether the change materially affects the Project. The Board shall not unreasonably withhold consent and will notify Recipient prior to the expiration of the 45-day period if it determines that the change in ownership, structure, or control does not materially affect the Project and therefore does not require Board consent.

(f) **RECIPIENT OPERATION** Materially change the scope or use of the Project or the nature of the business and activities being conducted or proposed to be conducted by Recipient as described in Recipient's approved CAT Application (Exhibit A), unless the change is approved in writing by the Board. The Board shall determine the materiality of the change.

ARTICLE 9 **DEFAULT; REMEDIES; AND TERMINATION**

9.1 **NOTICE OF EVENT(S) OF DEFAULT** Recipient shall promptly notify the Board upon becoming aware of an actual or imminent Event of Default by Recipient.

9.2 **EVENT(S) OF DEFAULT** Each of the following shall constitute an Event of Default under this Agreement:

(a) **MATERIAL MISREPRESENTATION** Any representation, warranty or statement made or furnished

to the Board by, or on behalf of, Recipient in connection with this Agreement or to induce the Board to make a Grant to Recipient shall be determined by the Board to be incorrect, false, misleading, or erroneous in any material respect when made or furnished.

(b) **NONCOMPLIANCE** Recipient fails to comply with Iowa Code Chapter 15F, the Board's administrative rules (261 Iowa Administrative Code Chapter 211), or any of the covenants, terms or conditions contained in this Agreement or documents executed pursuant to this Agreement.

(c) **FAILURE TO COMPLETE PROJECT** The Project, in the sole judgment of the Board, is not completed on or before the Project Completion Date. For the purposes of this section, "completed" means the Project is fully constructed and operational.

(d) **FAILURE TO OPERATE AND MAINTAIN** Recipient fails to operate and maintain the Project facilities for the duration of this Agreement.

(e) **RECIPIENT CHANGES** There is a material change in Recipient's ownership, structure, or control that occurs without the prior written disclosure to and, if required, written consent of the Board.

(f) **MISSPENDING** Recipient expends Grant funds for purposes not described in the CAT Application as approved by the Board (Exhibit A) or the Program Description and Budget (Exhibit C).

(g) **INSOLVENCY OR BANKRUPTCY** Recipient becomes insolvent or bankrupt, or admits in writing its inability to pay its debts as they mature, or makes an assignment for the benefit of creditors, or Recipient applies for or consents to the appointment of a trustee or receiver for Recipient or for the major part of its property; or if a trustee or receiver is appointed for Recipient or for all or a substantial part of the assets of Recipient and the order of such appointment is not discharged, vacated or stayed within sixty (60) days after such appointment; or if bankruptcy, reorganization, arrangement, insolvency, or liquidation proceedings or other proceedings for relief under any bankruptcy or similar law or laws for the relief of debtors are instituted by or against Recipient and, if instituted against Recipient, are consented to, or, if contested by Recipient, such proceeding is not dismissed by the adverse parties or by an order, decree or judgment within sixty (60) days after such institution.

(h) **INSURANCE** Loss, theft, damage, or destruction of any substantial portion of the Project property occurs for which there is either no insurance coverage or for which, in the opinion of the Board, there is insufficient insurance coverage.

(i) **INSECURITY** The Board in good faith deems itself insecure and reasonably believes, after consideration of all the facts and circumstances then existing, that the prospect of payment and satisfaction of the obligations under this Agreement or the performance of or observance of the covenants in this Agreement or the value of its collateral is or will be materially impaired.

(j) **CONVEYANCE OF RESPONSIBILITIES** Recipient assigns, waives, or transfers any of Recipient's rights, powers, duties, or obligations under this Agreement without written permission of the Board.

(k) **CONVEYANCE OF PROPERTY** Recipient sells, transfers, conveys, assigns, encumbers, or otherwise disposes of any real property of the Project without written permission of the Board.

(l) **NO DISBURSEMENT OF FUNDS** IEDA has not disbursed CAT funds within the twelve (12) months immediately following the Effective Date.

9.4 **NOTICE OF DEFAULT** The Board shall issue a written notice of default providing therein a thirty (30) day period during which Recipient shall have an opportunity to cure. Notwithstanding this Section 9.4, if the

Board determines cure is not possible or feasible, the Board may immediately deem Recipient in default without prior written notice or opportunity to cure.

9.5 REMEDIES UPON DEFAULT Upon the occurrence of any Event of Default, the Board shall have the right to terminate this Agreement and to require immediate repayment of the full amount of funds disbursed to Recipient under this Agreement plus interest at the rate of ten percent (10%) per annum without presentment, demand, protest, notice of protest, notice of intention to accelerate, or other notice of any kind, all of which are expressly waived by Recipient.

9.6 TERMINATION FOR CONVENIENCE In addition to termination due to an Event of Default or nonappropriation of CAT funds, this Agreement may be terminated in whole, or in part, when the Board and Recipient agree that the continuation of the Project would not produce beneficial results commensurate with the future disbursement of funds.

9.7 PROCEDURE UPON TERMINATION If this Agreement is terminated for convenience, reimbursement shall be allowed for costs expended up to the date of termination determined by the Board to be in compliance with Iowa Code Chapter 15F, the Board's administrative rules (261 Iowa Administrative Code Chapter 211), and this Agreement. If this Agreement is terminated for an Event of Default, nonappropriation of funds, or a reduction of appropriated funds, the Board may, in its sole discretion, allow reimbursement or partial reimbursement for costs up to the date of termination determined by the Board to be in compliance with Iowa Code Chapter 15F, the Board's administrative rules (261 Iowa Administrative Code Chapter 211), and this Agreement. Recipient shall return to IEDA all unencumbered Grant funds within one (1) week of receipt of Notice of Termination. Any costs previously paid by the Board that are subsequently determined to be unallowable through audit procedures shall be returned to the Board within thirty (30) days of the disallowance.

ARTICLE 10 **GENERAL TERMS AND PROVISIONS**

10.1 BINDING EFFECT This Agreement shall be binding upon and shall inure to the benefit of the Board and Recipient and their respective heirs, successors, legal representatives, and assigns. The obligations, covenants, warranties, acknowledgments, waivers, agreements, terms, provisions, and conditions of this Agreement shall be jointly and severally enforceable against the parties to this Agreement.

10.2 TIMELY PERFORMANCE The parties agree that the dates and time periods specified in this Agreement are of the essence to the satisfactory performance of this Agreement.

10.3 ENHANCE IOWA RECOGNITION The Project shall permanently recognize, in a manner acceptable to IEDA, the financial contribution to the Project made by the State of Iowa through the Community Attraction and Tourism Program.

10.4 COMPLIANCE WITH LAWS AND REGULATIONS

(a) Recipient shall comply with all applicable State and federal laws, rules, ordinances, regulations and orders. Recipient shall comply with Iowa Code Chapter 15F and the Board's administrative rules (261 Iowa Administrative Code Chapter 211).

(b) Recipient shall comply with all applicable federal, state, and local laws, rules, ordinances, regulations and orders when performing within the scope of this Agreement, including without limitation, all laws applicable to the prevention of discrimination in employment, the administrative rules of the Iowa Department of Management or the Iowa Civil Rights Commission which pertain to equal employment opportunity and affirmative action, laws relating to prevailing wages, occupational safety and health standards, prevention of discrimination in employment,

payment of taxes, gift laws, lobbying laws, and laws relating to the use of targeted small businesses as contractors or suppliers.

(c) Recipient declares that it has complied or will comply, in a timely fashion, with all federal, state, and local laws regarding permits, licenses, and clearances that may be required to carry out the Project.

(d) As required by Iowa Code Section 15F.106, Recipient shall provide and pay at least fifty percent (50%) of the cost of a standard medical insurance plan for all full-time employees working at the Project after the completion of the Project.

(e) The Board may consider the failure of Recipient to comply with any law or regulation as a material breach of this Agreement. In addition, Recipient may be declared ineligible for future Community Attraction and Tourism Program assistance or be subjected to other sanctions, as defined by law, for failure to comply with this section.

10.5 SURVIVAL OF AGREEMENT Each provision of this Agreement shall be deemed severable from all other provisions of the Agreement and, if one or more of the provisions of the Agreement shall be declared invalid, the remaining provisions of the Agreement shall remain in full force and effect.

10.6 CHOICE OF LAW AND FORUM The laws of the State of Iowa shall govern and determine all matters arising out of or in connection with this Agreement without regard to any other principles of conflicts of law.

In the event any proceeding of a quasi-judicial or judicial nature is commenced in connection with this Agreement, the proceeding shall be brought in Des Moines, Iowa, in Polk County District Court for the State of Iowa, if such court has jurisdiction. If however, such court lacks jurisdiction and jurisdiction lies only in a United States District Court, the matter shall be commenced in the United States District Court for the Southern District of Iowa, Central Division.

This provision shall not be construed as waiving any immunity to suit or liability, in state or federal court, which may be available to the Enhance Iowa Board, the State of Iowa or their Board members, officers, employees or agents.

10.7 NO THIRD-PARTY BENEFICIARIES There are no third-party beneficiaries to this Agreement.

10.8 MODIFICATION Neither this Agreement nor any documents incorporated by reference in connection with this Agreement may be changed, waived, discharged, or terminated orally, but only as provided below:

(a) **WRITING REQUIRED** The Agreement may only be amended through written prior approval of the Board. Examples of situations where amendments are required include, but are not limited to, extensions for completion of Project activities and changes to the Project including, but not limited to, alteration of existing approved activities or inclusion of new activities.

(b) **BOARD REVIEW** The Board will consider whether an amendment request is so substantial as to necessitate reevaluating the Board's original funding decision on the Project. The Board will deny an amendment if it substantially alters the circumstances under which the Project funding was originally approved or if it does not meet requirements set forth in Iowa Code Chapter 15F or 261 Iowa Administrative Code Chapter 211.

10.9 NOTICES Whenever this Agreement requires or permits any notice or written request by one party to another, it shall be in writing, enclosed in an envelope, addressed to the party to be notified at the address heretofore stated (or at such other address as may have been designated by written notice), properly stamped, sealed and deposited in the United States Mail. Any such notice given hereunder shall be deemed delivered upon the earlier

of actual receipt or three (3) days after posting. The Board may rely on the addresses of Recipient as set forth heretofore.

10.10 **WAIVERS** No waiver by the Board of any default hereunder shall operate as a waiver of any other default or of the same default on any future occasion. No delay on the part of the Board in exercising any right or remedy hereunder shall operate as a waiver thereof. No single or partial exercise of any right or remedy by the Board shall preclude future exercise thereof or the exercise of any other right or remedy.

10.11 **LIMITATION** It is agreed by Recipient that the Board shall not, under any circumstances, be obligated financially under this Agreement except to disburse funds according to the terms of the Agreement.

10.12 **ENFORCEMENT EXPENSES** Recipient shall pay upon demand all reasonable fees and expenses, including but not limited to the fees and expenses of the Board's attorneys, including the Iowa Attorney General, experts and agents, in connection with the exercise or enforcement of any of the Board's rights under the Agreement.

10.13 **HEADINGS** The headings in this Agreement are intended solely for convenience of reference and shall be given no effect in the construction and interpretation of this Agreement.

10.14 **EVENT OF BOARD DISSOLUTION** Recipient hereby acknowledges that the Enhance Iowa Board is a public instrumentality of the State of Iowa and that, in the event that the Board is dissolved for any reason, the State of Iowa is entitled to enforce any right, title, or interest held by the Board and that all Recipient's obligations hereunder are also owed to the State of Iowa.

10.15 **FINAL AUTHORITY** The Board shall have the final authority to assess whether Recipient has complied with the terms of this Agreement. The Board's decision shall be final and binding on all questions concerning the interpretation of this Agreement.

10.16 **INTEGRATION** This Agreement contains the entire understanding between Recipient and the Board relating to this Project and any representations that may have been made before or after the signing of this Agreement, which are not contained herein, are nonbinding, void, and of no effect. None of the Parties has relied on any such prior representation in entering into this Agreement.

10.17 **COUNTERPARTS** This Agreement may be executed in any number of counterparts, each of which shall be deemed an original, but all of which together shall constitute but the same instrument.

10.18 **DOCUMENTS INCORPORATED BY REFERENCE** The following documents are hereby incorporated by reference:

- (a) Exhibit A - CAT Application, as approved by the Enhance Iowa Board. Due to its size, Exhibit A will not be attached to this Agreement, but will be kept on file at IEDA.
- (b) Exhibit B - Enhance Iowa Award Letter.
- (c) Exhibit C - Program Description and Budget.

10.19 **ORDER OF PRIORITY** In the event of a conflict between documents, the following order of priority shall be applied:

- (a) Articles 1-10 of this Grant Agreement.
- (b) Exhibit C - Program Description and Budget.
- (c) Exhibit B - Enhance Iowa Award Letter.
- (d) Exhibit A - CAT Application as approved by the Enhance Iowa Board.

CAT Agreement Number: 19-CAT-003
City of Carroll

IN WITNESS WHEREOF in consideration of the mutual covenants set forth above and for other good and valuable consideration, the receipt, adequacy and legal sufficiency of which are hereby acknowledged, the parties have entered into the above Agreement and have caused their duly authorized representatives to execute this Agreement, effective as of the Effective Date first stated.

FOR THE ENHANCE IOWA BOARD:

BY: _____
Emily Damman, Vice Chair

FOR RECIPIENT:

BY: _____
Mayor Eric Jensen

CAT Agreement Number: 19-CAT-003
City of Carroll

LIST OF EXHIBITS

Exhibit A	CAT Application as approved by the Enhance Iowa Board (on file with IEDA)
Exhibit B	Enhance Iowa Award Letter
Exhibit C	Program Description and Budget

COMMUNITY ATTRACTION AND TOURISM (CAT)
PROGRAM DESCRIPTION AND BUDGET

EXHIBIT C

Recipient: City of Carroll

Award Date: September 12, 2018

Agreement Number: 19-CAT-003

PROJECT DESCRIPTION	AMOUNT BUDGETED		
	CAT	MATCH	TOTAL
The Library will be renovated and expanded to 19,760 square foot, two-story building with an all-glass lobby. A focal point will be a wide, open stair-like structure next to the staircase that will offer theatre seating for 50 people. Other community spaces include: Maker space (including 3D printer) Community meeting room Technology area Separate areas for children, teens, and adults	\$491,292	\$4,122,013	\$4,613,305
TOTAL OF ALL FUNDS BUDGETED:	\$491,292	\$4,122,013	\$4,613,305

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

City of Carroll, Iowa

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

☐ Individual/sole proprietor or single-member LLC ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶

Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.

☒ Other (see instructions) ▶ Government

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):

Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____

(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

112 E 5th St

Requester's name and address (optional)

6 City, state, and ZIP code

Carroll, IA 51401

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

____ - ____ - ____

or

Employer identification number

42 - 6004322

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign
Here

Signature of
U.S. person ▶

Date ▶

11/05/2018

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

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 *MJP-w*

FROM: Randall M. Krauel, Director of Public Works *RMK*

DATE: November 7, 2018

SUBJECT: Resolution Covering Street Lighting
400 and 500 Blocks of S. Clark Street

A request for street light installation in the 400 and 500 Blocks of S. Clark Street has been received, reviewed and determined to conform to the Street Lighting Policy. Attached is a Resolution Covering Street Lighting to authorize the addition of two street lights. The monthly cost of the two additional lights is \$50.50.

The projected impact of the monthly cost of the additional lights on the Budget is estimated as follows:

F.Y. 18 – 19 Budget	\$175,000.00
F.Y. 18 – 19 Estimated Expenditure – 10-05-18	\$161,568.90
Resolution Addition – 7 months	\$353.5
F.Y. 18 – 19 Estimated Expenditure	\$161,922.40

RECOMMENDATION: Mayor and City Council consideration and passage of the Resolution Covering Street Lighting for the 400 and 500 Blocks of S. Clark Street.

RMK:ds

attachment

City Of Carroll
112 E 5th st
Carroll, IA 51401

Resolution covering Street Lighting

The city of Carroll, Iowa (account # 65530-16013) hereby requests Mid American Energy Co. to install/remove the following public street Lighting:

<u>Install</u>	<u>Wattage</u>	<u>Description</u>	<u>Month Billing</u>	<u>Location</u>
1	100 watt	LED, Metal pole, served UG	\$25.25	406 S Clark st
1	100 watt	LED, Metal pole, served UG	\$25.25	502 S Clark st

Total change in billing \$50.50 per month to commence when installation is complete. These lights are subject to the energy cost adjustment clause and any pending or future tariff changes, as well as the special conditions outlines in the street lighting contracts.

The resolution # covering these lighting changes was read and passed on , 2018 and is recorded in the minutes of the above mentioned meeting.

Mayor's signature

(seal)

Clerk's signature

Please return signed copy to MidAmerican Energy Co., 206 N grant RD, Carroll, IA 51401



Proclamation

Small Business Saturday

WHEREAS, The City of Carroll supports our local businesses that create jobs, boost our local economy and preserve our neighborhoods; and,

WHEREAS, The people of Carroll are grateful to the small businesses of Carroll for their generous contribution to the quality of life we all enjoy; and,

WHEREAS, The City Council of Carroll, Iowa, celebrates our local small businesses and the contributions they make to our local economy and community; and,

NOW THEREFORE, I, ERIC P. JENSEN, MAYOR OF THE CITY OF CARROLL, do hereby proclaim the November 24, 2018 as Small Business Saturday in Carroll, Iowa and urge all residents of Carroll to join the rest of America and do a portion of their holiday shopping at small, locally owned businesses.

Eric P. 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 *MPW*

FROM: Jack Wardell, Director of Parks & Recreation *fw*

DATE: November 07, 2018

SUBJECT: Proposed Carroll Municipal Golf Course Fees

The following information shows the history of number of golf course memberships and revenue vs. expenses for the fiscal years 2000 through 2018.

<u>Year</u>	<u>Members</u>		<u>Revenue</u>	<u>Expenditures</u>	<u>Profit/Loss</u>
2000	799	F.Y. 00	\$370,013	\$301,428	\$ 68,585
2001	604	F.Y. 01	\$302,698	\$255,468	\$ 47,230
2002	453	F.Y. 02	\$273,508	\$282,518	\$ (9,010)
2003	450	F.Y. 03	\$218,752	\$287,716	\$ (68,964)
2004	514	F.Y. 04	\$324,184	\$328,270	\$ (4,086)
2005	531	F.Y. 05	\$341,234	\$361,560	\$ (20,326)
2006	534	F.Y. 06	\$365,653	\$349,718	\$ 15,935
2007	497	F.Y. 07	\$350,744	\$362,951	\$ (12,207)
2008	499	F.Y. 08	\$363,795	\$424,065	\$ (60,270)
2009	446	F.Y. 09	\$417,939	\$372,701	\$ 45,238
2010	410	F.Y. 10	\$373,865	\$384,970	\$ (11,105)
2011	437	F.Y. 11	\$443,310	\$415,899	\$ 27,411
2012	438	F.Y. 12	\$422,531	\$443,905	\$ (21,374)
2013	450	F.Y. 13	\$384,353	\$396,528	\$ (12,175)
2014	453	F.Y. 14	\$473,668	\$438,191	\$ 35,477
2015	449	F.Y. 15	\$409,184	\$455,244	\$ (46,060)
2016	427	F.Y. 16	\$434,228	\$414,341	\$ 19,887
2017	414	F.Y. 17	\$417,467	\$443,514	\$ (26,047)
2018	392	F.Y. 18	\$392,479	\$441,636	\$ (49,157)

The last fee increase at the Carroll Municipal Golf Course was March 2016. The following are all proposed increases that will need City Council approval

MEMBERSHIPS

	Current 03/01/2016	Proposed 01/01/2019
Family	\$744.00	\$781.00
Adult	\$485.00	\$509.00
Senior	\$437.00	\$458.00
Senior Couple	\$670.00	\$703.00
Student	\$221.00	\$232.00

Golfers do have the option of taking advantage of paying for any membership over a twelve month period. If the golfer pays over the twelve months, payments are and would be:

	Current 03/01/2016	Proposed 01/01/2019
Family	\$62.00	\$65.08
Adult	\$40.42	\$42.41
Senior	\$36.42	\$38.16
Senior Couple	\$55.83	\$58.58
Student	\$18.42	\$19.33

The current daily rates are also recommended for a slight increase. The following is the recommendation from staff:

GREEN FEES

CURRENT	WEEKDAYS	WEEKENDS
9 Holes	\$16.00	\$18.50
18 Holes	\$24.00	\$27.75
 PROPOSED	 WEEKDAYS	 WEEKENDS
9 Holes	\$16.50	\$19.00
18 Holes	\$25.00	\$29.00

RECOMMENDATION: For the Mayor and City Council's consideration and approval of the ordinance to establish the recommended golf course rates as of January 1, 2019.

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CITY OF CARROLL'S GOLF COURSE FEES
AND CHARGES

BE IT enacted by the City Council of the City of Carroll, Iowa;

SECTION 1. The City Council for the City of Carroll, Iowa, repeals Chapter 114.02 of the Carroll City Code and is replaced with the following:

CARROLL MUNICIPAL GOLF COURSE
(Effective January 1, 2019)

Annual Family	\$781.00
Annual Adult	\$509.00
Annual Youth	\$232.00
Annual Senior	\$458.00
Annual Senior Couple	\$703.00
Annual Cart Rental	\$480.00
Annual Trail Fees	\$200.00

GREEN FEES

	WEEKDAY	WEEKEND
9 HOLES	\$16.50	\$19.00
18 HOLES	\$25.00	\$29.00

GOLF CART RENTALS

	WEEKDAY	WEEKEND
9 HOLES	\$10.00	\$12.50
18 HOLES	\$20.00	\$25.00

TRAIL FEES

9 HOLES	\$5.00
18 HOLES	\$7.50

The City Council does authorize the Director of Parks & Recreation to adjust green fees or allow specials during the month of September each calendar year to encourage more rounds of golf.

SECTION 2. REPEALER. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

SECTION 3. SEVERABILITY CLAUSE. If any section, provisions of 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 not adjudged invalid or unconstitutional.

SECTION 4. WHEN EFFECTIVE. This ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed and approved this 13th day of November, 2018

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

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

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: November 5, 2018

SUBJECT: New Policy 0316 – Utility Account Adjustments

City Code 92.01 states that “each customer shall pay for water service provided by the City based upon use of water as determined by meters...” Chapter 99 of City Code states “Each customer shall pay sanitary sewer charges in accordance with” the current rates. On occasion there have been requests to adjust utility accounts for various reasons. The City currently does not have a policy to adjust utility accounts.

The attached proposed policy addresses the cases where an adjustment may be appropriate. An example would be in the case of a water leak where substantial evidence exists that the water did not go into the city sewer system (for example, the leak occurred in a crawl space with a dirt floor). The policy would allow for city staff to investigate to prove where the leak occurred and determine if an adjustment to sewer charges is appropriate. If city staff determined there was an error in the billing process, staff could adjust the water portion and penalties of the bill.

The new policy also addresses how staff is able to work with customers on a repayment plan if a large bill has occurred due to a water leak.

As a way to encourage the use of the Automated Clearing House (ACH) process, we propose to remove a penalty if an account holder signs up for ACH.

Staff believes the attached proposed policy will give guidance on how to deal with some rare, yet unfortunate, situations.

RECOMMENDATION: Council consideration and approval of the attached resolution establishing new Policy 0316 – Utility Account Adjustments.

RESOLUTION NO. _____

**A RESOLUTION APPROVING NEW POLICY NO. 0316 –
UTILITY ACCOUNT ADJUSTMENTS**

WHEREAS, City staff has prepared the attached new Policy No. 0316 – Utility Account Adjustments, and

WHEREAS, the City Council of the City of Carroll, Iowa, finds that new Policy No. 0316 - Utility Account Adjustments is acceptable and should, therefore, be approved.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that the attached Policy No. 0316 – Utility Account Adjustments is approved.

PASSED AND APPROVED this 13th day of November, 2018.

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

Eric P. Jensen, Mayor

Attest:

Laura A. Schaefer, City Clerk

CITY OF CARROLL

POLICIES AND PROCEDURES MANUAL

Subject Utility Account Adjustments		Policy No. 0316
Responsible Division(s) , Office(s) All		Related Policies & Procedures
Effective/Revision Date	Approval (s) Mike Pogge-Weaver	

Purpose: The purpose of the policy is to establish the guidelines City staff can utilize when adjusting a utility bill.

Policy: A utility bill adjustment requested due to a water leak may be made by City staff if substantial evidence exists for the adjustment. Any decisions made by the City Manager related to adjustments are final and not subject to appeal to City Council.

An adjustment to sewer service charges may occur if there is substantial evidence that the water from a leak did not go into the sanitary sewer system. If substantial evidence does exist, one adjustment in a 24-month period may be granted by the City Manager to reduce the sewer service charges for the month of the leak to the average sewer service charge for the past twelve months.

As a general rule, any water that runs through the water meter will be billed at the current rates. Rare occasions may exist where an adjustment for water usage may be granted by the City Manager when substantial proof exists that there was an error in the billing process.

If a water leak occurs that results in a bill up to three times (3x) the average of the previous twelve months bills, a payment arrangement may be allowed for payment within the next twelve months. A bill greater than three times the average previous twelve months bills due to a water leak may be allowed a different payment arrangement at the discretion of the City Manager. During the time of an agreed upon payment arrangement, the City will not charge a late payment penalty ("penalty") if the agreed upon payments are timely made. If the agreed upon payments are not received timely, penalties will be charged and any waived penalties will be charged back to the utility account.

A penalty may be waived for the current month if the utility account customer signs up to pay for the utility account via Automated Clearing House (ACH). Penalties may be waived when substantial proof exists that there was an error in the billing process.

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-W*

DATE: November 6, 2018

SUBJECT: \$4,475,000 General Obligation Capital Loan Notes, Series 2018B

- Resolution approving and authorizing a form of Loan Agreement and authorizing and providing for the issuance, and levying a tax to pay the Notes; Approval of the Tax Exemption Certificate

The FY 2019 budget proposal contains a debt issuance to cover projects costs to fund the Library/City Hall Remodel Projects (\$3,800,000), improvements to existing city parks and sidewalk & trail construction (\$675,000). As the projects are either underway or in the planning stages, this is a good time to issue the debt.

At the February 26, 2018 Council meeting, Council took action through a pre-levy resolution to collect taxes to pay for a principal and interest payment on July 1, 2019 and has incorporated this into the tax levy for FY 2019.

The next step is for the acceptance of interest rate bids. Interest rate bids are due by 11:00 am on Friday, November 9, 2018, and will be presented at the Council meeting on Tuesday, November 13, 2018.

Attached is a resolution approving and authorizing a form of loan agreement and accepting the best interest rate bid.

RECOMMENDATION: Council consideration and approval of the Resolution approving and authorizing a form of loan agreement and authorizing and providing for the issuance of a \$4,475,000 general obligation capital loan notes, series 2018B and levying a tax to pay the note; approval of tax exemption certificate.

November 13, 2018

The City Council of the City of Carroll, State of Iowa, met in regular session, in the Council Chambers, City Hall, 112 E. 5th Street, Carroll, Iowa, at 5:15 P.M., on the above date. There were present Mayor _____, in the chair, and the following named Council Members:

Absent: _____

Vacant: _____

* * * * *

Council Member _____ introduced the following Resolution entitled "RESOLUTION APPROVING AND AUTHORIZING A FORM OF LOAN AGREEMENT AND AUTHORIZING AND PROVIDING FOR THE ISSUANCE OF \$4,475,000 GENERAL OBLIGATION CAPITAL LOAN NOTES, SERIES 2018B, AND LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF THE TAX EXEMPTION CERTIFICATE" and moved that it be adopted. Council Member _____ seconded the motion to adopt, and the roll being called thereon, the vote was as follows:

AYES: _____

NAYS: _____

Whereupon, the Mayor declared said Resolution duly adopted as follows:

RESOLUTION APPROVING AND AUTHORIZING A FORM
OF LOAN AGREEMENT AND AUTHORIZING AND
PROVIDING FOR THE ISSUANCE OF \$4,475,000 GENERAL
OBLIGATION CAPITAL LOAN NOTES, SERIES 2018B, AND
LEVYING A TAX TO PAY SAID NOTES; APPROVAL OF
THE TAX EXEMPTION CERTIFICATE

WHEREAS, the Issuer is duly incorporated, organized and exists under and by virtue of the laws and Constitution of the State of Iowa; and

WHEREAS, the Issuer is in need of funds to pay costs of the rehabilitation, improvement and equipping of parks already owned, including facilities, equipment, signage, and improvements commonly found in City parks; and the construction and reconstruction of trail and sidewalk improvements, essential corporate purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes, to the amount of not to exceed \$905,000 be authorized for said purpose(s); and

WHEREAS, pursuant to notice published as required by Sections 384.24A and 384.25 of the Code of Iowa, this Council has held a public meeting and hearing upon the proposal to institute proceedings for the issuance of the Notes for the abovementioned purposes, and the Council is therefore now authorized to proceed with the issuance of said Notes for such purpose(s); and

WHEREAS, the Issuer is in need of funds to pay costs 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 the existing city administrative offices, city hall, and library for use as an expanded Carroll

public library facility, general corporate purpose(s), and it is deemed necessary and advisable that General Obligation Capital Loan Notes to the amount of not to exceed \$3,800,000 be authorized for said purpose(s); and

WHEREAS, this Council, pursuant to Sections 384.24A and 384.26 of the Code of Iowa, did legally call a City election, fixing the time and place thereof, and did legally submit to the qualified electors of the City the proposition of issuing General Obligation Capital Loan Notes of the City in an amount of Not To Exceed \$3,800,000, for the aforesaid purpose(s), and caused to be given legal, sufficient and timely notice of said election and the time, place and purpose thereof; and

WHEREAS, the City election was duly and legally held and conducted on August 1, 2017, pursuant to a legal notice duly given by publication in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City, said publication in said newspaper appearing on a date not less than ten (10) clear days nor more than twenty (20) days prior to the date of said election, all in strict compliance with the law and the orders of said Council and the County Commissioner of Elections. The affirmative vote on the proposition was equal to more than 60% of the total vote cast for and against the proposition at said election. The proposition was declared and certified to have been duly adopted, no contest thereof having been made, and the Issuer desires to proceed with the issuance of said Notes for such purpose(s) so authorized at the election; and

WHEREAS, pursuant to Sections 384.24, 384.24A and 384.28 of the Code of Iowa, it is hereby found and determined that the various general obligation notes authorized as hereinabove described shall be combined for the purpose of issuance in a single issue of \$4,475,000 Corporate Purpose Capital Loan Notes, as hereinafter set forth; and

WHEREAS, the above mentioned Notes were heretofore sold at private sale and action should now be taken to issue said Notes conforming to the terms and conditions of the proposal now accepted by the City from the Purchasers.

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

Section 1. Definitions. The following terms shall have the following meanings in this Resolution unless the text expressly or by necessary implication requires otherwise:

- "Issuer" and "City" shall mean the City of Carroll, State of Iowa.
- "Loan Agreement" shall mean a Loan Agreement between the Issuer and each of the Purchasers in substantially the form attached to and approved by this Resolution.
- "Note Fund" shall mean the fund created in Section 3 of this Resolution.
- "Notes" shall mean \$4,475,000 General Obligation Capital Loan Notes, Series 2018B, authorized to be issued by this Resolution.

- "Paying Agent" shall mean the City Clerk, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein as Issuer's agent to provide for the payment of principal of and interest on the Notes as the same shall become due.

- "Project" shall mean the (i) costs 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 the existing city administrative offices, city hall, and library for use as an expanded Carroll public library facility; and (ii) costs of the rehabilitation, improvement and equipping of parks already owned, including facilities, equipment, signage, and improvements commonly found in City parks; and the construction and reconstruction of trail and sidewalk improvements.

- "Project Fund" shall mean the fund required to be established by this Resolution for the deposit of the proceeds of the Notes.

- "Purchaser" or "Purchasers" shall mean Availa Bank; Commercial Savings Bank; Iowa Savings Bank; United Bank of Iowa; and Westside State Bank, all of Carroll, Iowa.

- "Rebate Fund" shall mean the fund so defined in and established pursuant to the Tax Exemption Certificate.

- "Registrar" shall mean the City Clerk of Carroll, Iowa, or such successor as may be approved by Issuer as provided herein and who shall carry out the duties prescribed herein with respect to maintaining a register of the owners of the Notes. Unless otherwise specified, the Registrar shall also act as Transfer Agent for the Notes.

- "Resolution" shall mean this resolution authorizing the Notes.

- "Tax Exemption Certificate" shall mean the Tax Exemption Certificate approved under the terms of this Resolution and to be executed by the Treasurer and delivered at the time of issuance and delivery of the Notes.

- "Treasurer" shall mean the Finance Director or such other officer as shall succeed to the same duties and responsibilities with respect to the recording and payment of the Notes issued hereunder.

Section 2. Levy and Certification of Annual Tax; Other Funds to be Used.

a) Levy of Annual Tax. That for the purpose of providing funds to pay the principal and interest of the Notes hereinafter authorized to be issued, there is hereby levied for each future year the following direct annual tax on all of the taxable property in the City of Carroll, State of Iowa, to-wit which amends the levy imposed in the

“Resolution authorizing the issuance and levying a tax for the payment thereof” dated February 26, 2018:

AMOUNT	FISCAL YEAR (JULY 1 TO JUNE 30) YEAR OF COLLECTION
\$394,294 (Pre-levy)	2018/2019*
	2019/2020
	2020/2021
	2021/2022
	2022/2023
	2023/2024
	2024/2025
	2025/2026
	2026/2027
	2027/2028
	2028/2029
	2029/2030
	2030/2031
	2031/2032
	2032/2033

A levy in the amount of \$394,294 has been included in the budget previously certified and will be used together with available City funds to pay the principal and interest of the Note coming due in fiscal year 2018/2019.

(NOTE: For example the levy to be made and certified against the taxable valuations of January 1, 2019 will be collected during the fiscal year commencing July 1, 2020.)

b) Resolution to be Filed With County Auditor. A certified copy of this Resolution shall be filed with the Auditor of Carroll County, Iowa and the Auditor is hereby instructed in and for each of the years as provided, to levy and assess the tax hereby authorized in Section 2 of this Resolution, in like manner as other taxes are levied and assessed, and such taxes so levied in and for each of the years aforesaid be collected in like manner as other taxes of the City are collected, and when collected be used for the purpose of paying principal and interest on said Notes issued in anticipation of the tax, and for no other purpose whatsoever.

c) Additional City Funds Available. Principal and interest coming due at any time when the proceeds of said tax on hand shall be insufficient to pay the same shall be promptly paid when due from current funds of the City available for that purpose and reimbursement shall be made from such special fund in the amounts thus advanced.

Section 3. Note Fund. Said tax shall be assessed and collected each year at the same time and in the same manner as, and in addition to, all other taxes in and for the City, and when collected they shall be converted into a special fund within the Debt Service Fund to be known

as the "2018B GENERAL OBLIGATION CAPITAL LOAN NOTE FUND NO. 2" (the "Note Fund"), which is hereby pledged for and shall be used only for the payment of the principal of and interest on the Notes hereinafter authorized to be issued; and also there shall be apportioned to said fund its proportion of taxes received by the City from property that is centrally assessed by the State of Iowa.

Section 4. Application of Note Proceeds. Proceeds of the Notes, other than accrued interest except as may be provided below, shall be credited to the Project Fund and expended therefrom for the purposes of issuance. Any amounts on hand in the Project Fund shall be available for the payment of the principal of or interest on the Notes at any time that other funds shall be insufficient to the purpose, in which event such funds shall be repaid to the Project Fund at the earliest opportunity. Any balance on hand in the Project Fund and not immediately required for its purposes may be invested not inconsistent with limitations provided by law or this Resolution.

Section 5. Investment of Note Fund Proceeds. All moneys held in the Note Fund, provided for by Section 3 of this Resolution shall be invested in investments permitted by Chapter 12B, Code of Iowa, 2017, as amended, or deposited in financial institutions which are members of the Federal Deposit Insurance Corporation and the deposits in which are insured thereby and all such deposits exceeding the maximum amount insured from time to time by FDIC or its equivalent successor in any one financial institution shall be continuously secured in compliance with Chapter 12C of the Code of Iowa, 2017, as amended, or otherwise by a valid pledge of direct obligations of the United States Government having an equivalent market value. All such interim investments shall mature before the date on which the moneys are required for payment of principal of or interest on the Notes as herein provided.

Section 6. Note Details, Execution and Redemption.

a) Note Details. General Obligation Capital Loan Notes of the City in the amount of \$4,475,000, shall be issued to evidence the obligations of the Issuer under the Loan Agreement pursuant to the provisions of Sections 384.24A, 384.25, 384.26 and 384.28 of the Code of Iowa for the aforesaid purposes. The Notes shall be issued in one or more series and shall be secured equally and ratably from the sources provided in Section 3 of this Resolution. The Notes shall be designated "GENERAL OBLIGATION CAPITAL LOAN NOTE, SERIES 2018B", be dated November 14, 2018, and bear interest from the date thereof, until payment thereof, at the office of the Paying Agent, said interest payable on June 1, 2019, and semiannually thereafter on the 1st day of June and December in each year until maturity at the rates hereinafter provided.

The Notes shall be executed by the manual or facsimile signature of the Mayor and attested by the manual or facsimile signature of the Clerk, and impressed or printed with the seal of the City and shall be fully registered as to both principal and interest as provided in this Resolution; principal, interest and premium, if any, shall be payable at the office of the Paying Agent by mailing of a check to the registered owner of the Note. The Notes shall be in the denomination of \$1,000 or multiples thereof. The Notes shall mature and bear interest as follows:

Five Term Notes will be issued and shall mature and bear interest as follows:

TERM NOTES

	<u>Principal Amount</u>	<u>Interest Rate</u>	<u>Maturity June 1st</u>
Term Note No. 1	\$ _____	_____ %	2033
Term Note No. 2	\$ _____	_____ %	2033
Term Note No. 3	\$ _____	_____ %	2033
Term Note No. 4	\$ _____	_____ %	2033
Term Note No. 5	\$ _____	_____ %	2033

Term Notes 1 through 5 are subject to mandatory redemption prior to maturity by application of money on deposit in the Note Fund, and shall bear interest at ____% per annum at a price of the portion of the principal amount thereof to be redeemed plus accrued interest at the redemption date on June 1 of each year as shown on the schedule attached.

b) Redemption.

i. Optional Redemption. All notes may be called for optional redemption by the Issuer at any time, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Notes. All Notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Notes to be called has been reached.

ii. Mandatory Payment and Redemption of Term Notes. All Term Notes are subject to mandatory redemption prior to maturity at a price equal to 100% of the portion of the principal amount thereof to be redeemed plus accrued interest at the redemption date on June 1st of each of the years in the principal amount set opposite each year in accordance with the schedule attached hereto as Exhibit A.

The principal amount of Term Notes may be reduced through the earlier optional redemption, with any partial optional redemption of the Term Notes credited against future

mandatory redemption requirements for such Term Notes in such order as the City shall determine.

Section 7. Registration of Notes; Appointment of Registrar; Transfer; Ownership; Delivery; and Cancellation.

a) Registration. The ownership of Notes may be transferred only by the making of an entry upon the books kept for the registration and transfer of ownership of the Notes, and in no other way. The City Clerk is hereby appointed as Note Registrar under the terms of this Resolution. Registrar shall maintain the books of the Issuer for the registration of ownership of the Notes for the payment of principal of and interest on the Notes as provided in this Resolution. All Notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 384.31 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Notes and in this Resolution.

b) Transfer. The ownership of any Note may be transferred only upon the Registration Books kept for the registration and transfer of Notes and only upon surrender thereof at the office of the Registrar together with an assignment duly executed by the holder or his duly authorized attorney in fact in such form as shall be satisfactory to the Registrar, along with the address and social security number or federal employer identification number of such transferee (or, if registration is to be made in the name of multiple individuals, of all such transferees). In the event that the address of the registered owner of a Note (other than a registered owner which is the nominee of the broker or dealer in question) is that of a broker or dealer, there must be disclosed on the Registration Books the information pertaining to the registered owner required above. Upon the transfer of any such Note, a new fully registered Note, of any denomination or denominations permitted by this Resolution in aggregate principal amount equal to the unmatured and unredeemed principal amount of such transferred fully registered Note, and bearing interest at the same rate and maturing on the same date or dates shall be delivered by the Registrar.

c) Registration of Transferred Notes. In all cases of the transfer of the Notes, the Registrar shall register, at the earliest practicable time, on the Registration Books, the Notes, in accordance with the provisions of this Resolution.

d) Ownership. As to any Note, the person in whose name the ownership of the same shall be registered on the Registration Books of the Registrar shall be deemed and regarded as the absolute owner thereof for all purposes, and payment of or on account of the principal of any such Notes and the premium, if any, and interest thereon shall be made only to or upon the order of the registered owner thereof or his legal representative. All such payments shall be valid and effectual to satisfy and discharge the liability upon such Note, including the interest thereon, to the extent of the sum or sums so paid.

e) Cancellation. All Notes which have been redeemed shall not be reissued but shall be cancelled by the Registrar. All Notes which are cancelled by the Registrar shall be destroyed and a certificate of the destruction thereof shall be furnished promptly to the

Issuer; provided that if the Issuer shall so direct, the Registrar shall forward the cancelled Notes to the Issuer.

f) Non-Presentment of Notes. In the event any payment check representing payment of principal of or interest on the Notes is returned to the Paying Agent or if any note is not presented for payment of principal at the maturity or redemption date, if funds sufficient to pay such principal of or interest on Notes shall have been made available to the Paying Agent for the benefit of the owner thereof, all liability of the Issuer to the owner thereof for such interest or payment of such Notes shall forthwith cease, terminate and be completely discharged, and thereupon it shall be the duty of the Paying Agent to hold such funds, without liability for interest thereon, for the benefit of the owner of such Notes who shall thereafter be restricted exclusively to such funds for any claim of whatever nature on his part under this Resolution or on, or with respect to, such interest or Notes. The Paying Agent's obligation to hold such funds shall continue for a period equal to two years and six months following the date on which such interest or principal became due, whether at maturity, or at the date fixed for redemption thereof, or otherwise, at which time the Paying Agent, shall surrender any remaining funds so held to the Issuer, whereupon any claim under this Resolution by the Owners of such interest or Notes of whatever nature shall be made upon the Issuer.

g) Registration and Transfer Fees. The Registrar may furnish to each owner, at the Issuer's expense, one note for each annual maturity. The Registrar shall furnish additional Notes in lesser denominations (but not less than the minimum denomination) to an owner who so requests.

Section 8. Reissuance of Mutilated, Destroyed, Stolen or Lost Notes. In case any outstanding Note shall become mutilated or be destroyed, stolen or lost, the Issuer shall at the request of Registrar authenticate and deliver a new Note of like tenor and amount as the Note so mutilated, destroyed, stolen or lost, in exchange and substitution for such mutilated Note to Registrar, upon surrender of such mutilated Note, or in lieu of and substitution for the Note destroyed, stolen or lost, upon filing with the Registrar evidence satisfactory to the Registrar and Issuer that such Note has been destroyed, stolen or lost and proof of ownership thereof, and upon furnishing the Registrar and Issuer with satisfactory indemnity and complying with such other reasonable regulations as the Issuer or its agent may prescribe and paying such expenses as the Issuer may incur in connection therewith.

Section 9. Record Date. Payments of principal and interest, otherwise than upon full redemption, made in respect of any Note, shall be made to the registered holder thereof or to their designated agent as the same appear on the books of the Registrar on the 15th day of the month preceding the payment date. All such payments shall fully discharge the obligations of the Issuer in respect of such Notes to the extent of the payments so made. Upon receipt of the final payment of principal, the holder of the Note shall surrender the Note to the Paying Agent.

Section 10. Execution, Authentication and Delivery of the Notes. Upon the adoption of this Resolution, the Mayor and Clerk shall execute the Notes by their manual or authorized signature and deliver the Notes to the Registrar, who shall authenticate the Notes and deliver the same to or upon order of the Purchaser. No Note shall be valid or obligatory for any purpose or

shall be entitled to any right or benefit hereunder unless the Registrar shall duly endorse and execute on such Note a Certificate of Authentication substantially in the form of the Certificate herein set forth. Such Certificate upon any Note executed on behalf of the Issuer shall be conclusive evidence that the Note so authenticated has been duly issued under this Resolution and that the holder thereof is entitled to the benefits of this Resolution.

Section 11. Right to Name Substitute Paying Agent or Registrar. Issuer reserves the right to name a substitute, successor Registrar or Paying Agent upon giving prompt written notice to each registered noteholder.

Section 12. Form of Note. Notes shall be printed substantially in the form as follows:

"STATE OF IOWA"
"COUNTY OF CARROLL"
"CITY OF CARROLL"
"GENERAL OBLIGATION CAPITAL LOAN NOTE"
"SERIES 2018B"
ESSENTIAL CORPORATE PURPOSE

Rate: _____
Maturity: _____
Note Date: November 14, 2018
CUSIP No.: _____
"Registered"
Certificate No. _____
Principal Amount: \$ _____

The City of Carroll, State of Iowa, a municipal corporation organized and existing under and by virtue of the Constitution and laws of the State of Iowa (the "Issuer"), for value received, promises to pay from the source and as hereinafter provided,

(Registration panel to be completed by Registrar or Printer with name of Registered Owner).

or registered assigns, the principal sum of (enter principal amount in long form) THOUSAND DOLLARS in lawful money of the United States of America, only upon presentation and surrender hereof at the office of the City Clerk, Paying Agent of this issue, or its successor, with interest on the sum from the date hereof until paid at the rate per annum specified above, payable on June 1, 2019, and semiannually thereafter on the 1st day of June and December in each year in accordance with the debt service schedule attached hereto as Exhibit A.

Interest and principal shall be paid to the registered holder of the Note as shown on the records of ownership maintained by the Registrar as of the 15th day of the month preceding such interest payment date. Interest shall be computed on the basis of a 360-day year of twelve 30-day months.

This Note is issued pursuant to the provisions of Sections 384.24A and 384.25 of the Code of Iowa, for the purpose of paying (i) costs 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 the existing city administrative offices, city hall, and library for use as an expanded Carroll public library facility; and (ii) costs of the rehabilitation, improvement and equipping of parks already owned, including facilities, equipment, signage, and improvements commonly found in City parks; and the construction and reconstruction of trail and sidewalk improvements, and in order to evidence the obligations of the Issuer under a certain Loan Agreement dated the date hereof, in conformity to a Resolution of the Council of said City duly passed and approved. For a complete statement of the funds from which and the conditions under which this Note is payable, and the general covenants and provisions pursuant to which this Note is issued, reference is made to the above described Loan Agreement and Resolution.

All Notes may be called for optional redemption by the Issuer and paid before maturity at any time, from any funds regardless of source, in whole or from time to time in part, in any order of maturity and within an annual maturity by lot. The terms of redemption shall be par, plus accrued interest to date of call.

Thirty days' written notice of redemption shall be given to the registered owner of the Note. Failure to give written notice to any registered owner of the Notes or any defect therein shall not affect the validity of any proceedings for the redemption of the Notes. All notes or portions thereof called for redemption will cease to bear interest after the specified redemption date, provided funds for their redemption are on deposit at the place of payment. Written notice will be deemed completed upon transmission to the owner of record.

If selection by lot within a maturity is required, the Registrar shall designate the Notes to be redeemed by random selection of the names of the registered owners of the entire annual maturity until the total amount of Notes to be called has been reached.

The Notes maturing on 2033 are subject to mandatory redemption prior to maturity by application of money on deposit in the Note Fund and shall bear interest at ____% per annum at a price of the portion of the principal amount thereof to be redeemed plus accrued interest at the redemption date on June 1st of each of the years in the principal amount set opposite each year in the following schedule:

Principal Amount	Maturity June 1st
(Principal amounts)	(maturities)

The principal amount of Term Notes may be reduced through the earlier optional redemption, with any partial optional redemption of the Term Notes credited against future mandatory redemption requirements for such Term Notes in such order as the City shall determine.

Ownership of this Note may be transferred only by transfer upon the books kept for such purpose by the City Clerk, the Registrar. Such transfer on the books shall occur only upon presentation and surrender of this Note at the office of the Registrar as designated below, together with an assignment duly executed by the owner hereof or his duly authorized attorney in the form as shall be satisfactory to the Registrar. Issuer reserves the right to substitute the Registrar and Paying Agent but shall, however, promptly give notice to registered Noteholders of such change. All notes shall be negotiable as provided in Article 8 of the Uniform Commercial Code and Section 384.31 of the Code of Iowa, subject to the provisions for registration and transfer contained in the Note Resolution.

This Note is a "qualified tax-exempt obligation" designated by the City for purposes of Section 265(b)(3)(B) of the Internal Revenue Code of 1986.

And it is hereby represented and certified that all acts, conditions and things requisite, according to the laws and Constitution of the State of Iowa, to exist, to be had, to be done, or to be performed precedent to the lawful issue of this Note, have been existent, had, done and performed as required by law; that provision has been made for the levy of a sufficient continuing annual tax on all the taxable property within the territory of the Issuer for the payment of the principal and interest of this Note as the same will respectively become due; that such taxes have been irrevocably pledged for the prompt payment hereof, both principal and interest; and the total indebtedness of the Issuer including this Note, does not exceed the constitutional or statutory limitations.

IN TESTIMONY WHEREOF, the Issuer by its Council, has caused this Note to be signed by the manual or facsimile signature of its Mayor and attested by the manual or facsimile signature of its City Clerk, with the seal of the City printed or impressed hereon, and to be authenticated by the manual signature of an authorized representative of the Registrar, the City Clerk, Carroll, Iowa.

Date of authentication: _____
This is one of the Notes described in the within mentioned Resolution, as registered by the City Clerk.

CITY CLERK, Registrar

By: _____
Authorized Signature
Registrar and Transfer Agent: City Clerk
Paying Agent: City Clerk

SEE REVERSE FOR CERTAIN DEFINITIONS

(Seal)
(Signature Block)

CITY OF CARROLL, STATE OF IOWA

By: _____ (manual or facsimile signature) _____
Mayor

ATTEST:

By: _____ (manual or facsimile signature) _____
City Clerk

(Information Required for Registration)

ASSIGNMENT

For value received, the undersigned hereby sells, assigns and transfers unto _____ (Social Security or Tax Identification No. _____) the within Note and does hereby irrevocably constitute and appoint _____ attorney in fact to transfer the said Note on the books kept for registration of the within Note, with full power of substitution in the premises.

Dated: _____

(Person(s) executing this Assignment sign(s) here)

SIGNATURE)
GUARANTEED) _____

IMPORTANT - READ CAREFULLY

The signature(s) to this Power must correspond with the name(s) as written upon the face of the certificate(s) or note(s) in every particular without alteration or enlargement or any change whatever. Signature guarantee must be provided in accordance with the prevailing standards and procedures of the Registrar and Transfer Agent. Such standards and procedures may require signature to be guaranteed by certain eligible guarantor institutions that participate in a recognized signature guarantee program.

INFORMATION REQUIRED FOR REGISTRATION OF TRANSFER

Name of Transferee(s) _____
Address of Transferee(s) _____
Social Security or Tax Identification _____
Number of Transferee(s) _____
Transferee is a(n):
Individual* _____ Corporation _____
Partnership _____ Trust _____

*If the Note is to be registered in the names of multiple individual owners, the names of all such owners and one address and social security number must be provided.

The following abbreviations, when used in the inscription on the face of this Note, shall be construed as though written out in full according to applicable laws or regulations:

TEN COM - as tenants in common

TEN ENT - as tenants by the entireties

JT TEN - as joint tenants with rights of survivorship and not as tenants in common

IA UNIF TRANS MIN ACT - Custodian

(Cust) (Minor)

Under Iowa Uniform Transfers to Minors Act.....

(State)

ADDITIONAL ABBREVIATIONS MAY
ALSO BE USED THOUGH NOT IN THE ABOVE LIST

(End of form of Note)

Section 13. Loan Agreement and Closing Documents. The form of Loan Agreement in substantially the form attached to this Resolution is hereby approved and is authorized to be executed and issued on behalf of the Issuer by the Mayor and attested by the City Clerk. The Mayor and City Clerk are authorized and directed to execute, attest, seal and deliver for and on behalf of the City any other additional certificates, documents, or other papers and perform all other acts, including without limitation the execution of all closing documents, as they may deem necessary or appropriate in order to implement and carry out the intent and purposes of this Resolution.

Section 14. Contract Between Issuer and Purchaser. This Resolution constitutes a contract between said City and the purchaser of the Notes.

Section 15. Non-Arbitrage Covenants. The Issuer reasonably expects and covenants that no use will be made of the proceeds from the issuance and sale of the Notes issued hereunder which will cause any of the Notes to be classified as arbitrage notes within the meaning of Sections 148(a) and (b) of the Internal Revenue Code of the United States, as amended, and that

throughout the term of the Notes it will comply with the requirements of statutes and regulations issued thereunder.

To the best knowledge and belief of the Issuer, there are no facts or circumstances that would materially change the foregoing statements or the conclusion that it is not expected that the proceeds of the Notes will be used in a manner that would cause the Notes to be arbitrage notes.

Section 16. Approval of Tax Exemption Certificate. Attached hereto is a form of Tax Exemption Certificate stating the Issuer's reasonable expectations as to the use of the proceeds of the Notes. The form of Tax Exemption Certificate is approved. The Issuer hereby agrees to comply with the provisions of the Tax Exemption Certificate and the provisions of the Tax Exemption Certificate are hereby incorporated by reference as part of this Resolution. The Finance Director is hereby directed to make and insert all calculations and determinations necessary to complete the Tax Exemption Certificate at issuance of the Notes to certify as to the reasonable expectations and covenants of the Issuer at that date.

Section 17. Additional Covenants, Representations and Warranties of the Issuer. The Issuer certifies and covenants with the purchasers and holders of the Notes from time to time outstanding that the Issuer through its officers, (a) will make such further specific covenants, representations and assurances as may be necessary or advisable; (b) comply with all representations, covenants and assurances contained in the Tax Exemption Certificate, which Tax Exemption Certificate shall constitute a part of the contract between the Issuer and the owners of the Notes; (c) consult with Bond Counsel (as defined in the Tax Exemption Certificate); (d) pay to the United States, as necessary, such sums of money representing required rebates of excess arbitrage profits relating to the Notes; (e) file such forms, statements and supporting documents as may be required and in a timely manner; and (f) if deemed necessary or advisable by its officers, to employ and pay fiscal agents, financial advisors, attorneys and other persons to assist the Issuer in such compliance.

Section 18. Amendment of Resolution to Maintain Tax Exemption. This Resolution may be amended without the consent of any owner of the Notes if, in the opinion of Bond Counsel, such amendment is necessary to maintain tax exemption with respect to the Notes under applicable Federal law or regulations.

Section 19. Qualified Tax-Exempt Obligations. For the sole purpose of qualifying the Notes as "Qualified Tax-Exempt Obligations" pursuant to Section 265(b)(3)(B) of the Internal Revenue Code of the United States, the Issuer hereby designates the Notes as qualified tax-exempt obligations and represents that the reasonably anticipated amount of tax-exempt governmental and qualified 501(c)(3) obligations which will be issued during the current calendar year will not exceed Ten (10) Million Dollars.

Section 20. Repeal of Conflicting Resolutions or Ordinances. All ordinances and resolutions and parts of ordinances and resolutions in conflict herewith are hereby repealed.

Section 21. Severability Clause. If any section, paragraph, clause or provision of this Resolution be held invalid, such invalidity shall not affect any of the remaining provisions hereof, and this Resolution shall become effective immediately upon its passage and approval.

PASSED AND APPROVED this 13th day of November, 2018.

Mayor

ATTEST:

City Clerk

CERTIFICATE

STATE OF IOWA

)

) SS

COUNTY OF CARROLL

)

I, the undersigned City Clerk of the City of Carroll, State of Iowa, do hereby certify that attached is a true and complete copy of the portion of the records of the City showing proceedings of the Council, and the same is a true and complete copy of the action taken by the Council with respect to the matter at the meeting held on the date indicated in the attachment, which proceedings remain in full force and effect, and have not been amended or rescinded in any way; that meeting and all action thereat was duly and publicly held in accordance with a notice of meeting and tentative agenda, a copy of which was timely served on each member of the Council and posted on a bulletin board or other prominent place easily accessible to the public and clearly designated for that purpose at the principal office of the Council pursuant to the local rules of the Council and the provisions of Chapter 21, Code of Iowa, upon reasonable advance notice to the public and media at least twenty-four hours prior to the commencement of the meeting as required by law and with members of the public present in attendance; I further certify that the individuals named therein were on the date thereof duly and lawfully possessed of their respective City offices as indicated therein, that no Council vacancy existed except as may be stated in the proceedings, and that no controversy or litigation is pending, prayed or threatened involving the incorporation, organization, existence or boundaries of the City or the right of the individuals named therein as officers to their respective positions.

WITNESS my hand and the seal of the Council hereto affixed this _____ day of _____, 2018.

City Clerk, City of Carroll, State of Iowa

(SEAL)

TAX EXEMPTION CERTIFICATE

of

CITY OF CARROLL, COUNTY OF CARROLL, STATE OF IOWA, ISSUER

\$4,475,000 General Obligation Capital Loan Notes, Series 2018B

This instrument was prepared by:

Ahlers & Cooney, P.C.
100 Court Avenue, Suite 600
Des Moines, Iowa 50309
(515) 243-7611

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TAX EXEMPTION CERTIFICATE

CITY OF CARROLL, STATE OF IOWA

THIS TAX EXEMPTION CERTIFICATE made and entered into on November 14, 2018, by the City of Carroll, County of Carroll, State of Iowa (the "Issuer").

INTRODUCTION

This Certificate is executed and delivered in connection with the issuance by the Issuer of its \$4,475,000 General Obligation Capital Loan Notes, Series 2018B (the "Bonds"). The Bonds are issued pursuant to the provisions of the Resolution of the Issuer authorizing the issuance of the Bonds. Such Resolution provides that the covenants contained in this Certificate constitute a part of the Issuer's contract with the owners of the Bonds.

The Issuer recognizes that under the Code (as defined below) the tax-exempt status of the interest received by the owners of the Bonds is dependent upon, among other things, the facts, circumstances, and reasonable expectations of the Issuer as to future facts not in existence at this time, as well as the observance of certain covenants in the future. The Issuer covenants that it will take such action with respect to the Bonds as may be required by the Code, and pertinent legal regulations issued thereunder in order to establish and maintain the tax-exempt status of the Bonds, including the observance of all specific covenants contained in the Resolution and this Certificate.

ARTICLE I

DEFINITIONS

The following terms as used in this Certificate shall have the meanings set forth below. The terms defined in the Resolution shall retain the meanings set forth therein when used in this Certificate. Other terms used in this Certificate shall have the meanings set forth in the Code or in the Regulations.

- "Annual Debt Service" means the principal of and interest on the Bonds scheduled to be paid during a given Bond Year.
- "Bonds" means the \$4,475,000 aggregate principal amount of General Obligation Capital Loan Notes, Series 2018B, of the Issuer issued in registered form pursuant to the Resolution.
- "Bond Counsel" means Ahlers & Cooney, P.C., Des Moines, Iowa, or an attorney at law or a firm of attorneys of nationally recognized standing in matters pertaining to the tax-exempt status of interest on obligations issued by states and their political subdivisions, duly admitted to the practice of law before the highest court of any State of the United States of America.
- "Bond Fund" means the Sinking Fund described in the Resolution.

- "Bond Purchase Agreement" means the binding contract in writing for the sale of the Bonds.
- "Bond Year" as defined in Regulation 1.148-1(b), means a one-year period beginning on the day after expiration of the preceding Bond Year. The first Bond Year shall be the one-year or shorter period beginning on the Closing Date and ending on a principal or interest payment date, unless Issuer selects another date.
- "Bond Yield" means that discount rate which produces an amount equal to the Issue Price of the Bonds when used in computing the present value of all payments of principal and interest to be paid on the Bonds, using semiannual compounding on a 360-day year as computed under Regulation 1.148-4.
- "Certificate" means this Tax Exemption Certificate.
- "Closing" means the delivery of the Bonds in exchange for the agreed upon purchase price.
- "Closing Date" means the date of Closing.
- "Code" means the Internal Revenue Code of 1986, as amended, and any statutes which replace or supplement the Internal Revenue Code of 1986.
- "Computation Date" means each five-year period from the Closing Date through the last day of the fifth and each succeeding fifth Bond Year.
- "Excess Earnings" means the amount earned on all Nonpurpose Investments minus the amount which would have been earned if such Nonpurpose Investments were invested at a rate equal to the Bond Yield, plus any income attributable to such excess.
- "Final Bond Retirement Date" means the date on which the Bonds are actually paid in full.
- "Governmental Obligations" means direct general obligations of, or obligations the timely payment of the principal of and interest on which is unconditionally guaranteed by the United States.
- "Gross Proceeds" as defined in Regulation 1.148-1(b), means any Proceeds of the Bonds and any replacement proceeds (as defined in Regulation 1.148-1(c)) of the Bonds.
- "Gross Proceeds Funds" means the Project Fund, Proceeds held to pay cost of issuance, and any other fund or account held for the benefit of the owners of the Bonds or containing Gross Proceeds of the Bonds except the Bond Fund and the Rebate Fund.

- "Issue Price" as defined in Regulation 1.148-1(b) and (f)(2), means the price paid by the Purchaser of the Bonds. The Issue Price is \$4,475,000, as set forth in Exhibit A.
- "Issuer" means the City of Carroll, a municipal corporation in the County of Carroll, State of Iowa.
- "Minor Portion of the Bonds", as defined in Regulation 1.148-2(g), means the lesser of five (5) percent of Proceeds or \$100,000. The Minor Portion of the Bonds is computed to be \$100,000.
- "Nonpurpose Investments" means any investment property which is acquired with Gross Proceeds and is not acquired to carry out the governmental purpose of the Bonds, and may include but is not limited to U.S. Treasury bonds, corporate bonds, or certificates of deposit.
- "Proceeds" as defined in Regulation 1.148-1(b), means Sale Proceeds, investment proceeds and transferred proceeds of the Bonds.
- "Project" means the (i) costs 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 the existing city administrative offices, city hall, and library for use as an expanded Carroll public library facility; and (ii) costs of the rehabilitation, improvement and equipping of parks already owned, including facilities, equipment, signage, and improvements commonly found in City parks; and the construction and reconstruction of trail and sidewalk improvements including sums already expended that meet the requirements of Section 2.8 hereof, as more fully described in the Resolution.
- "Project Fund" shall mean the fund required to be established by the Resolution for the deposit of the Proceeds of the Notes.
- "Purchasers" means [Bank Name(s)] , constituting the initial purchasers of the Bonds from the Issuer.
- "Rebate Amount" means the amount computed as described in this Certificate.
- "Rebate Fund" means the fund to be created, if necessary, pursuant to this Certificate.
- "Rebate Payment Date" means a date chosen by the Issuer which is not more than 60 days following each Computation Date or the Final Bond Retirement Date.
- "Regulations" means the Income Tax Regulations, amendments and successor provisions promulgated by the Department of the Treasury under Sections 103, 148 and 149 of the Code, or other Sections of the Code relating to "arbitrage bonds",

including without limitation Regulations 1.148-1 through 1.148-11, 1.149(b)-1, 1.149-d(1), 1.150-1 and 1.150-2.

- "Replacement Proceeds" include, but are not limited to, sinking funds, amounts that are pledged as security for an issue, and amounts that are replaced because of a sufficiently direct nexus to a governmental purpose of an issue.
- "Resolution" means the resolution of the Issuer adopted on November 13, 2018, authorizing the issuance of the Bonds.
- "Sale Proceeds" as defined in Regulation 1.148-1(b), means any amounts actually or constructively received from the sale of the Bonds, including amounts used to pay underwriter's discount or compensation and accrued interest other than pre-issuance accrued interest.
- "Sinking Fund" means the Bond Fund.
- "SLGS" means demand deposit Treasury securities of the State and Local Government Series.
- "Tax Exempt Obligations" means bonds or other obligations the interest on which is excludable from the gross income of the owners thereof under Section 103 of the Code and include certain regulated investment companies, stock in tax-exempt mutual funds and demand deposit SLGS.
- "Taxable Obligations" means all investment property, obligations or securities other than Tax Exempt Obligations.
- "Verification Certificate" means the Bond Purchase Agreement and the certificates attached to this certificate as Exhibit A.

ARTICLE II

SPECIFIC CERTIFICATIONS, REPRESENTATIONS AND AGREEMENTS

The Issuer hereby certifies, represents and agrees as follows:

Section 2.1 Authority to Certify and Expectations

- (a) The undersigned officer of the Issuer along with other officers of the Issuer, are charged with the responsibility of issuing the Bonds.
- (b) This Certificate is being executed and delivered in part for the purposes specified in Section 1.148-2(b)(2) of the Regulations and is intended (among other purposes) to establish reasonable expectations of the Issuer at this time.

(c) The Issuer has not been notified of any disqualification or proposed disqualification of it by the Commissioner of the Internal Revenue Service as a bond issuer which may certify bond issues under Section 1.148-2(b)(2) of the Regulations.

(d) The certifications, representations and agreements set forth in this Article II are made on the basis of the facts, estimates and circumstances in existence on the date hereof, including the following: (1) with respect to amounts expected to be received from delivery of the Bonds, amounts actually received, (2) with respect to payments of amounts into various funds or accounts, review of the authorizations or directions for such payments made by the Issuer pursuant to the Resolution and this Certificate, (3) with respect to the Issue Price, the certifications of the Purchasers as set forth in the Verification Certificate, (4) with respect to expenditure of the Proceeds of the Bonds, actual expenditures and reasonable expectations of the Issuer as to when the Proceeds will be spent for purposes of the Project, (5) with respect to Bond Yield, review of the Verification Certificate, and (6) with respect to the amount of governmental and qualified 501(c)(3) bonds to be issued during the calendar year, the budgeting and present planning of Issuer. The Issuer has no reason to believe such facts, estimates or circumstances are untrue or incomplete in any material way.

(e) To the best of the knowledge and belief of the undersigned officer of the Issuer, there are no facts, estimates or circumstances that would materially change the representations, certifications or agreements set forth in this Certificate, and the expectations herein set out are reasonable.

(f) No arrangement exists under which the payment of principal or interest on the Bonds would be directly or indirectly guaranteed by the United States or any agency or instrumentality thereof.

(g) After the expiration of any applicable temporary periods, and excluding investments in a bona fide debt service fund or reserve fund, not more than five percent (5%) of the Proceeds of the Bonds will be (a) used to make loans which are guaranteed by the United States or any agency or instrumentality thereof, or (b) invested in federally insured deposits or accounts.

(h) The Issuer will file with the Internal Revenue Service in a timely fashion Form 8038-G, Information Return for Tax-Exempt Governmental Obligations with respect to the Bonds and such other reports required to comply with the Code and applicable Regulations.

(i) The Issuer will take no action which would cause the Bonds to become "private activity bonds" as defined in Section 141 (a) of the Code, including any use of the Project by any person other than a governmental unit if such use will be by other than a member of the general public. None of the Proceeds of the Bonds will be used directly or indirectly to make or finance loans to any person other than a governmental unit.

(j) The Issuer will make no change in the nature or purpose of the Project except as provided in Section 6.1 hereof.

(k) Except as provided in the Resolution, the Issuer will not establish any sinking fund, bond fund, reserve fund, debt service fund or other fund reasonably expected to be used to pay debt service on the Bonds (other than the Bond Fund), exercise its option to redeem Bonds prior to maturity or effect a refunding of the Bonds.

(l) No bonds or other obligations of the Issuer (1) were sold in the 15 days preceding the date of sale of the Bonds, (2) were sold or will be sold within the 15 days after the date of sale of the Bonds, (3) have been delivered in the past 15 days or (4) will be delivered in the next 15 days pursuant to a common plan of financing for the issuance of the Bonds and payable out of substantially the same source of revenues.

(m) None of the Proceeds of the Bonds will be used directly or indirectly to replace funds of the Issuer used directly or indirectly to acquire obligations having a yield higher than the Bond Yield.

(n) No portion of the Bonds is issued for the purpose of investing such portion at a higher yield than the Bond Yield.

(o) The Issuer does not expect that the Proceeds of the Bonds will be used in a manner that would cause them to be "arbitrage bonds" as defined in Section 148(a) of the Code. The Issuer does not expect that the Proceeds of the Bonds will be used in a manner that would cause the interest on the Bonds to be includible in the gross income of the owners of the Bonds under the Code. The Issuer will not intentionally use any portion of the Proceeds to acquire higher yielding investments.

(p) The Issuer will not use the Proceeds of the Bonds to exploit the difference between tax-exempt and taxable interest rates to obtain a material financial advantage.

(q) The Issuer has not issued more Bonds, issued the Bonds earlier, or allowed the Bonds to remain outstanding longer than is reasonably necessary to accomplish the governmental purposes of the Bonds. In fact, the Bonds will not remain outstanding longer than 120% of the economic useful life of the assets financed with the Proceeds of the Bonds.

(r) The Bonds will not be Hedge Bonds as described in Section 149(g)(3) of the Code because the Issuer reasonably expects that it will meet the Expenditure test set forth in Section 2.5(b) hereof and that 50% or more of the Proceeds will not be invested in Nonpurpose Investments having a substantially guaranteed yield for four or more years.

Except for costs of issuance, all Sale Proceeds and investment earnings thereon will be expended for costs of the type that would be chargeable to capital accounts under the Code pursuant to federal income tax principles if the Issuer were treated as a corporation subject to federal income taxation.

Section 2.2 Receipts and Expenditures of Sale Proceeds

Sale Proceeds (par plus re-offering premium of \$0), less underwriter's discount of \$0, received at Closing are expected to be deposited and expended as follows:

(a) \$_____ representing costs of issuing the Bonds will be used within six months of the Closing Date to pay the costs of issuance of the Bonds (with any excess remaining on deposit in the Project Fund); and

(b) \$_____ will be deposited into the Project Fund and will be used together with earnings thereon to pay the costs of the Project and will not exceed the amount necessary to accomplish the governmental purposes of the Bonds; and

Section 2.3 Purpose of Bonds

The Issuer is issuing the Bonds to pay the (i) costs 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 the existing city administrative offices, city hall, and library for use as an expanded Carroll public library facility; and (ii) costs of the rehabilitation, improvement and equipping of parks already owned, including facilities, equipment, signage, and improvements commonly found in City parks; and the construction and reconstruction of trail and sidewalk improvements.

Section 2.4 Facts Supporting Tax-Exemption Classification

Governmental Bonds

Private Business Use/Private Security or Payment Tests

The Bonds are considered to be governmental bonds, not subject to the provisions of the alternate minimum tax. The Proceeds will be used for the purposes described in Section 2.3 hereof. These bonds are not private activity bonds because no amount of Proceeds of the Bonds is to be used in a trade or business carried on by a non-governmental unit. Rather, the Proceeds will be used to finance the general government operations and facilities of the Issuer described in Section 2.3 hereof. None of the payment of principal or interest on the Bonds will be derived from, or secured by, money or property used in a trade or business of a non-governmental unit. In addition, none of the governmental operations or facilities of the Issuer being financed with the Proceeds of the Bonds are subject to any lease, management contract or other similar arrangement or to any arrangement for use other than as by the general public.

Private Loan Financing Test

No amount of Proceeds of the Bonds is to be used directly or indirectly to make or finance loans to persons other than governmental units.

Section 2.5 Facts Supporting Temporary Periods for Proceeds

(a) Time Test. Not later than six months after the Closing Date, the Issuer will incur a substantial binding obligation to a third party to expend at least 5% of the net Sale Proceeds of the Bonds.

(b) Expenditure Test. Not less than 85% of the net Sale Proceeds will be expended for Project costs, including the reimbursement of other funds expended to date, within a three-year temporary period from the Closing Date.

(c) Due Diligence Test. Not later than six months after Closing, work on the Project will have commenced and will proceed with due diligence to completion.

(d) Proceeds of the Bonds representing less than six months accrued interest on the Bonds will be spent within six months of this date to pay interest on the Bonds, and will be invested without restriction as to yield for a temporary period not in excess of six months.

Section 2.6 Resolution Funds at Restricted or Unrestricted Yield

(a) Proceeds of the Bonds will be held and accounted for in the manner provided in the Resolution. The Issuer has not and does not expect to create or establish any other bond fund, reserve fund, or similar fund or account for the Bonds. The Issuer has not and will not pledge any moneys or Taxable Obligations in order to pay debt service on the Bonds or restrict the use of such moneys or Taxable Obligations so as to give reasonable assurances of their availability for such purposes.

(b) Any monies which are invested beyond a temporary period are expected to constitute less than a major portion of the Bonds or to be restricted for investment at a yield not greater than one-eighth of one percent above the Bond Yield.

(c) The Issuer has established and will use the Bond Fund primarily to achieve a proper matching of revenues and debt service within each Bond Year and the Issuer will apply moneys deposited into the Bond Fund to pay the principal of and interest on the Bonds. Such Fund will be depleted at least once each Bond Year except for a reasonable carryover amount. The carryover amount will not exceed the greater of (1) one year's earnings on the Bond Fund or (2) one-twelfth of Annual Debt Service. The Issuer will spend moneys deposited from time to time into such fund within 13 months after the date of deposit. Revenues, intended to be used to pay debt service on the Bonds, will be deposited into the Bond Fund as set forth in the Resolution. The Issuer will spend interest earned on moneys in such fund not more than 12 months after receipt. Accordingly, the Issuer will treat the Bond Fund as a bona fide debt service fund as defined in Regulation 1.148-1(b).

Investment of amounts on deposit in the Bond Fund will not be subject to arbitrage rebate requirements as the Bonds meet the safe harbor set forth in Regulation 1.148-3(k), because the average annual debt service on the Bonds will not exceed \$2,500,000.

- (d) The Minor Portion of the Bonds will be invested without regard to yield.

Section 2.7 Pertaining to Yields

(a) The purchase price of all Taxable Obligations to which restrictions apply under this Certificate as to investment yield or rebate of Excess Earnings, if any, has been and shall be calculated using (i) the price taking into account discount, premium and accrued interest, as applicable, actually paid or (ii) the fair market value if less than the price actually paid and if such Taxable Obligations were not purchased directly from the United States Treasury. The Issuer will acquire all such Taxable Obligations directly from the United States Treasury or in an arm's length transaction without regard to any amounts paid to reduce the yield on such Taxable Obligations. The Issuer will not pay or permit the payment of any amounts (other than to the United States) to reduce the yield on any Taxable Obligations. Obligations pledged to the payment of debt service on the Bonds, or deposited into any reserve fund after they have been acquired by the Issuer will be treated as though they were acquired for their fair market value on the date of such pledge or deposit. Obligations on deposit in any reserve fund on the Closing Date shall be treated as if acquired for their fair market value on the Closing Date.

- (b) Qualified guarantees have not been used in computing yield.

(c) The Bond Yield has been computed as not less than _____ percent. This Bond Yield has been computed on the basis of a purchase price for the Bonds equal to the Issue Price.

Section 2.8 Reimbursement Bonds

(a) Not later than 60 days after payment of Original Expenditures, the Issuer has adopted an Official Intent and has declared its intention to make a Reimbursement Allocation of Original Expenditures incurred in connection with Project Segment(s) from proceeds of the Reimbursement Bonds.

(b) The Reimbursement Allocation will occur on or before the later of (i) eighteen months after the Original Expenditures are paid or (ii) eighteen months after the first Project Segment is placed in service, but in no event more than three years after the Original Expenditures are paid.

(c) No other Reimbursement Allocation will be made except for Preliminary Expenditures.

(d) The Reimbursement Allocation has not been undertaken to avoid, in whole or in part, arbitrage yield restrictions or arbitrage rebate requirements and will not employ an abusive arbitrage device under Regulation 1.148-10.

(e) Within one year of the Closing Date, the Reimbursement Allocation will not be used in a manner that results in the creation of replacement proceeds, as defined in Regulation 1.148-1.

(f) For purposes of Section 2.8, the following terms shall have the meanings set forth below:

(1) "Official Intent" means a declaration of intent described under Regulation 1.150-2 to reimburse Original Expenditures with the proceeds of the Bonds.

(2) "Original Expenditure" means an expenditure for a governmental purpose that is originally paid from a source other than the Reimbursement Bonds.

(3) "Preliminary Expenditures", as defined in Regulation 1.150-2(f)(2), means architectural, engineering, surveying, soil tests, Reimbursement Bond issuance costs, and similar costs incurred prior to commencement of construction, rehabilitation or acquisition of a Project Segment which do not exceed 20% of the Issue Price of the portion of the Bonds that finances the Project Segment for which they were incurred.

(4) "Project Segment" means the costs, described in an Official Intent of the Issuer, incurred prior to the Closing Date to acquire, construct, or improve land, buildings or equipment excluding current operating expenses but including costs of issuing the Reimbursement Bonds.

(5) "Reimbursement Allocation" means written evidence of the use of Reimbursement Bond proceeds to reimburse a fund of the Issuer for Original Expenditures paid or advanced prior to the Closing Date and incurred in connection with a Project Segment.

(6) "Reimbursement Bonds" means the portion of the Bonds which are allocated to reimburse the Original Expenditures paid prior to the Closing Date and incurred in connection with a Project Segment.

ARTICLE III

REBATE

Section 3.1 Records

Sale Proceeds of the Bonds will be held and accounted for in the manner provided in the Resolution. The Issuer will maintain adequate records for funds created by the Resolution and this Certificate including all deposits, withdrawals, transfers from, transfers to, investments, reinvestments, sales, purchases, redemptions, liquidations and use of money or obligations until six years after the Final Bond Retirement Date.

Section 3.2 Rebate Fund

(a) In the Resolution, the Issuer has covenanted to pay to the United States the Rebate Amount, an amount equal to the Excess Earnings on the Gross Proceeds Funds, if

any, at the times and in the manner required or permitted and subject to stated special rules and allowable exceptions.

(b) The Issuer may establish a fund pursuant to the Resolution and this Certificate which is herein referred to as the Rebate Fund. The Issuer will invest and expend amounts on deposit in the Rebate Fund in accordance with this Certificate.

(c) Moneys in the Rebate Fund shall be held by the Issuer or its designee and, subject to Sections 3.4, 3.5 and 6.1 hereof, shall be held for future payment to the United States as contemplated under the provisions of this Certificate and shall not constitute part of the trust estate held for the benefit of the owners of the Bonds or the Issuer.

(d) The Issuer will pay to the United States from legally available money of the Issuer (whether or not such available money is on deposit in any fund or account related to the Bonds) any amount which is required to be paid to the United States.

Section 3.3 Exceptions to Rebate

The Issuer reasonably expects that the Bonds are eligible for one or more exceptions from the arbitrage rebate rules set forth in the Regulations. If any Proceeds are ineligible, or become ineligible, for an exception to the arbitrage rebate rules, the Issuer will comply with the provisions of this Article III. A description of the applicable rebate exception(s) is as follows:

- \$5,000,000 Small Issuer Exception

The reasonably anticipated amount of tax-exempt bonds (other than private activity bonds) which will be issued by the Issuer and all subordinate entities of the Issuer during the calendar year will not exceed \$5,000,000.

- Eighteen-Month Exception

The Gross Proceeds of the Bonds are expected to be expended for the governmental purposes for which the Bonds were issued in accordance with the following schedule:

- 1) 15 percent spent within six months of the Closing Date;
- 2) 60 percent spent within one year of the Closing Date;
- 3) 100 percent spent within eighteen months of the Closing Date (subject to 5 percent retainage for not more than one year).

In any event, the Issuer expects that the 5% reasonable retainage will be spent within 30 months of the Closing Date. For purposes of determining compliance with the six-month and twelve-month spending periods, the amount of investment earnings included shall be based on the Issuer's reasonable expectations that the average annual interest rate on investments will be not more than 6%. For purposes of determining compliance with the eighteen-month spending period, the amount of investment earnings included shall be based on actual earnings. If the

Issuer fails to meet the foregoing expenditure schedule, the Issuer shall comply with the arbitrage rebate requirements of the Code.

- Election to Treat as Construction Bonds.

The Issuer reasonably expects that more than 75 percent of the "available construction proceeds" ("ACP") of the Bonds, as defined in Section 148(f)(4)(C)(vi) of the Code, will be used for construction expenditures. ACP includes the issue price of the issue plus the earnings on such issue. Not less than the following percentages of the ACP will be spent within the following periods:

- 1) 10 percent spent within six months of the Closing Date;
- 2) 45 percent spent within one year of the Closing Date;
- 3) 75 percent spent within eighteen months of the Closing Date;
- 4) 100 percent spent within two years of the Closing Date (subject to 5 percent retainage for not more than one year).

In any event, the Issuer expects that the 5% reasonable retainage will be spent within a three-year period beginning on the Closing Date. A failure to spend an amount that does not exceed the lesser of (i) 3% of the issue price or (ii) \$250,000, is disregarded if the Issuer exercises due diligence to complete the Project.

- Election with respect to future earnings

Pursuant to Section 1.148-7(f)(2) of the Regulations, the Issuer elects to use actual investment earnings of the ACP in determining compliance with the above schedule.

If the Issuer fails to meet the foregoing expenditure schedule, the Issuer shall comply with the arbitrage rebate requirements of the Code.

Section 3.4 Calculation of Rebate Amount

(a) As soon after each Computation Date as practicable, the Issuer shall, if necessary, calculate and determine the Excess Earnings on the Gross Proceeds Funds (the "Rebate Amount"). All calculations and determinations with respect to the Rebate Amount will be made on the basis of actual facts as of the Computation Date and reasonable expectations as to future events.

(b) If the Rebate Amount exceeds the amount currently on deposit in the Rebate Fund, the Issuer may deposit an amount in the Rebate Fund such that the balance in the Rebate Fund after such deposit equals the Rebate Amount. If the amount in the Rebate Fund exceeds the Rebate Amount, the Issuer may withdraw such excess amount provided that such withdrawal can be made from amounts originally transferred to the Rebate Fund and not from earnings thereon, which may not be transferred, and only if such withdrawal may be made without liquidating investments at a loss.

Section 3.5 Rebate Requirements and the Bond Fund

It is expected that the Bond Fund described in the Resolution and Section 2.6(c) of this Certificate will be treated as a bona fide debt service fund as defined in Regulation 1.148-1(b). As such, any amount earned during a Bond Year on the Bond Fund and amounts earned on such amounts, if allocated to the Bond Fund, will not be taken into account in calculating the Rebate Amount for the reasons outlined in Section 2.6(c) hereof. However, should annual gross earnings exceed \$100,000 or should the Bond Fund cease to be treated as a bona fide debt service fund, the Bond Fund will become subject to the rebate requirements set forth in Section 3.4 hereof.

Section 3.6 Investment of the Rebate Fund

(a) Immediately upon a transfer to the Rebate Fund, the Issuer may invest all amounts in the Rebate Fund not already invested and held in the Rebate Fund, to the extent possible, in (1) SLGS, such investments to be made at a yield of not more than one-eighth of one percent above the Bond Yield, (2) Tax Exempt Obligations, (3) direct obligations of the United States or (4) certificates of deposit of any bank or savings and loan association. All investments in the Rebate Fund shall be made to mature not later than the next Rebate Payment Date.

(b) If the Issuer invests in SLGS, the Issuer shall file timely subscription forms for such securities (if required). To the extent possible, amounts received from maturing SLGS shall be reinvested immediately in zero yield SLGS maturing on or before the next Rebate Payment Date.

Section 3.7 Payment to the United States

(a) On each Rebate Payment Date, the Issuer will pay to the United States at least ninety percent (90%) of the Rebate Amount less a computation credit of \$1,000 per Bond Year for which the payment is made.

(b) The Issuer will pay to the United States not later than sixty (60) days after the Final Bond Retirement Date all the rebatable arbitrage as of such date and any income attributable to such rebatable arbitrage as described in Regulation 1.148-3(f)(2).

(c) If necessary, on each Rebate Payment Date, the Issuer will mail a check to the Internal Revenue Service Center, Ogden, UT 84201. Each payment shall be accompanied by a copy of Form 8038-T, Arbitrage Rebate, filed with respect to the Bonds or other information reporting form as is required to comply with the Code and applicable Regulations.

Section 3.8 Records

(a) The Issuer will keep and retain adequate records with respect to the Bonds, the Gross Proceeds Funds, the Bond Fund, and the Rebate Fund until six years after the Final Bond Retirement Date. Such records shall include descriptions of all calculations of amounts transferred to the Rebate Fund, if any, and descriptions of all

calculations of amounts paid to the United States as required by this Certificate. Such records will also show all amounts earned on moneys invested in such funds, and the actual dates and amounts of all principal, interest and redemption premiums (if any) paid on the Bonds.

(b) Records relating to the investments in such Funds shall completely describe all transfers, deposits, disbursements and earnings including:

(1) a complete list of all investments and reinvestments of amounts in each such Fund including, if applicable, purchase price, purchase date, type of security, accrued interest paid, interest rate, dated date, principal amount, date of maturity, interest payment dates, date of liquidation, receipt upon liquidation, market value of such investment on the Final Bond Retirement Date if held by the Issuer on the Final Bond Retirement Date, and market value of the investment on the date pledged to the payment of the Bonds or the Closing Date if different from the purchase date.

(2) the amount and source of each payment to, and the amount, purpose and payee of each payment from, each such Fund.

Section 3.9 Additional Payments

The Issuer hereby agrees to pay to the United States from legally available money of the Issuer (whether or not such available money is on deposit in any fund or account related to the Bonds) any amount which is required to be paid to the United States, but which is not available in a fund related to the Bonds for transfer to the Rebate Fund or payment to the United States.

ARTICLE IV

INVESTMENT RESTRICTIONS

Section 4.1 Avoidance of Prohibited Payments

The Issuer will not enter into any transaction that reduces the amount required to be deposited into the Rebate Fund or paid to the United States because such transaction results in a smaller profit or a larger loss than would have resulted if the transaction had been at arm's length and had the Bond Yield not been relevant to either party. The Issuer will not invest or direct the investment of any funds in a manner which reduces an amount required to be paid to the United States because such transaction results in a small profit or larger loss than would have resulted if the transaction had been at arm's length and had the Bond Yield not been relevant to the Issuer. In particular, notwithstanding anything to the contrary contained herein or in the Resolution, the Issuer will not invest or direct the investment of any funds in a manner which would violate any provision of this Article IV.

Section 4.2 Market Price Requirement

(a) The Issuer will not purchase or direct the purchase of Taxable Obligations for more than the then available market price for such Taxable Obligations. The Issuer

will not sell, liquidate or direct the sale or liquidation of Taxable Obligations for less than the then available market price.

(b) For purposes of this Certificate, United States Treasury obligations purchased directly from the United States Treasury will be deemed to be purchased at the market price.

Section 4.3 Investment in Certificates of Deposit

(a) Notwithstanding anything to the contrary contained herein or in the Resolution, the Issuer will invest or direct the investment of funds on deposit in the Reserve Fund, any other Gross Proceeds Fund, the Bond Fund, and the Rebate Fund, in a certificate of deposit of a bank or savings bank which is permitted by law and by the Resolution only if the purchase price of such a certificate of deposit is treated as its fair market value on the purchase date and if the yield on the certificate of deposit is not less than (1) the yield on reasonably comparable direct obligations of the United States; and (2) the highest yield that is published or posted by the provider to be currently available from the provider on reasonably comparable certificates of deposit offered to the public.

(b) The certificate of deposit described in paragraph 4.3(a) above must be executed by a dealer who maintains an active secondary market in comparable certificates of deposit and must be based on actual trades adjusted to reflect the size and term of that certificate of deposit and the stability and reputation of the bank or savings bank issuing the certificate of deposit.

Section 4.4 Investment Pursuant to Investment Contracts and Agreements

The Issuer will invest or direct the investment of funds on deposit in the Gross Proceeds Funds, the Bond Fund, and the Rebate Fund pursuant to an investment contract (including a repurchase agreement) only if all of the following requirements are satisfied:

(a) The Issuer makes a bona fide solicitation for the purchase of the investment. A bona fide solicitation is a solicitation that satisfies all of the following requirements:

(1) The bid specifications are in writing and are timely forwarded to potential providers.

(2) The bid specifications include all material terms of the bid. A term is material if it may directly or indirectly affect the yield or the cost of the investment.

(3) The bid specifications include a statement notifying potential providers that submission of a bid is a representation that the potential provider did not consult with any other potential provider about its bid, that the bid was determined without regard to any other formal or informal agreement that the potential provider has with the issuer or any other person (whether or not in connection with the Bonds), and that the bid is not being submitted solely as a

courtesy to the issuer or any other person for purposes of satisfying the requirements of paragraph (d)(6)(iii)(B)(1) or (2) of Section 1.148-5 of the Regulations.

(4) The terms of the bid specifications are commercially reasonable. A term is commercially reasonable if there is a legitimate business purpose for the term other than to increase the purchase price or reduce the yield of the investment.

(5) For purchases of guaranteed investment contracts only, the terms of the solicitation take into account the Issuer's reasonably expected deposit and drawdown schedule for the amounts to be invested.

(6) All potential providers have an equal opportunity to bid and no potential provider is given the opportunity to review other bids (i.e., a last look) before providing a bid.

(7) At least three reasonably competitive providers are solicited for bids. A reasonably competitive provider is a provider that has an established industry reputation as a competitive provider of the type of investments being purchased.

(b) The bids received by the Issuer meet all of the following requirements:

(1) The Issuer receives at least three bids from providers that the Issuer solicited under a bona fide solicitation meeting the requirements of paragraph (d)(6)(iii)(A) of Section 1.148-5 of the Regulations and that do not have a material financial interest in the issue. A lead underwriter in a negotiated underwriting transaction is deemed to have a material financial interest in the issue until 15 days after the issue date of the issue. In addition, any entity acting as a financial advisor with respect to the purchase of the investment at the time the bid specifications are forwarded to potential providers has a material financial interest in the issue. A provider that is a related party to a provider that has a material financial interest in the issue is deemed to have a material financial interest in the issue.

(2) At least one of the three bids described in paragraph (d)(6)(iii)(B)(1) of Section 1.148-5 of the Regulations is from a reasonably competitive provider, within the meaning of paragraph (d)(6)(iii)(A)(7) of Section 1.148-5 of the Regulations.

(3) If the Issuer uses an agent to conduct the bidding process, the agent did not bid to provide the investment.

(c) The winning bid meets the following requirements:

(1) Guaranteed investment contracts. If the investment is a guaranteed investment contract, the winning bid is the highest yielding bona fide bid (determined net of any broker's fees).

(2) Other investments. If the investment is not a guaranteed investment contract, the winning bid is the lowest cost bona fide bid (including any broker's fees).

(d) The provider of the investments or the obligor on the guaranteed investment contract certifies the administrative costs that it pays (or expects to pay, if any) to third parties in connection with supplying the investment.

(e) The Issuer will retain the following records with the bond documents until three years after the last outstanding bond is redeemed:

(1) For purchases of guaranteed investment contracts, a copy of the contract, and for purchases of investments other than guaranteed investment contracts, the purchase agreement or confirmation.

(2) The receipt or other record of the amount actually paid by the Issuer for the investments, including a record of any administrative costs paid by the Issuer, and the certification under paragraph (d)(6)(iii)(D) of Section 1.148-5 of the Regulations.

(3) For each bid that is submitted, the name of the person and entity submitting the bid, the time and date of the bid, and the bid results.

(4) The bid solicitation form and, if the terms of the purchase agreement or the guaranteed investment contract deviated from the bid solicitation form or a submitted bid is modified, a brief statement explaining the deviation and stating the purpose for the deviation.

(5) For purchases of investments other than guaranteed investment contracts, the cost of the most efficient portfolio of State and Local Government Series Securities, determined at the time that the bids were required to be submitted pursuant to the terms of the bid specifications.

Section 4.5 Records

The Issuer will maintain records of all purchases, sales, liquidations, investments, reinvestments, redemptions, disbursements, deposits, and transfers of amounts on deposit.

Section 4.6 Investments to be Legal

All investments required to be made pursuant to this Certificate shall be made to the extent permitted by law. In the event that any such investment is determined to be ultra vires, it shall be liquidated and the proceeds thereof shall be invested in a legal investment, provided that prior to reinvesting such proceeds, the Issuer shall obtain an opinion of Bond Counsel to the

effect that such reinvestment will not cause the Bonds to become arbitrage bonds under Sections 103, 148, 149, or any other applicable provision of the Code.

ARTICLE V

GENERAL COVENANTS

The Issuer hereby covenants to perform all acts within its power necessary to ensure that the reasonable expectations set forth in Article II hereof will be realized. The Issuer reasonably expects to comply with all covenants contained in this Certificate.

ARTICLE VI

AMENDMENTS AND ADDITIONAL AGREEMENTS

Section 6.1 Opinion of Bond Counsel; Amendments

The various provisions of this Certificate need not be observed and this Certificate may be amended or supplemented at any time by the Issuer if the Issuer receives an opinion or opinions of Bond Counsel that the failure to comply with such provisions will not cause any of the Bonds to become "arbitrage bonds" under the Code and that the terms of such amendment or supplement will not cause any of the Bonds to become "arbitrage bonds" under the Code, or otherwise cause interest on any of the Bonds to become includable in gross income for federal income tax purposes.

Section 6.2 Additional Covenants, Agreements

The Issuer hereby covenants to make, execute and enter into (and to take such actions, if any, as may be necessary to enable it to do so) such agreements as may be necessary to comply with any changes in law or regulations in order to preserve the tax-exempt status of the Bonds to the extent that it may lawfully do so. The Issuer further covenants (1) to impose such limitations on the investment or use of moneys or investments related to the Bonds, (2) to make such payments to the United States Treasury, (3) to maintain such records, (4) to perform such calculations, and (5) to perform such other lawful acts as may be necessary to preserve the tax-exempt status of the Bonds.

Section 6.3 Internal Revenue Service Audits

The Internal Revenue Service has not audited the Issuer regarding any obligations issued by or on behalf of the Issuer. To the best knowledge of the Issuer, no such obligations of the Issuer are currently under examination by the Internal Revenue Service.

Section 6.4 Amendments

Except as otherwise provided in Section 6.1 hereof, all the rights, powers, duties and obligations of the Issuer shall be irrevocable and binding upon the Issuer and shall not be subject to amendment or modification by the Issuer.

ARTICLE VII

QUALIFIED TAX EXEMPT OBLIGATIONS

The Issuer, a "qualified small issuer," designates the Bonds as "qualified tax exempt obligations" as defined in Code Section 265(b)(3) and represents that the reasonably anticipated amount of tax-exempt governmental and qualified 501(c)(3) obligations (including for this purpose tax exempt installment sales, lease or lease purchase agreements or other tax exempt obligations) which will be issued during the current calendar year will not exceed ten million dollars (\$10,000,000).

In support of the foregoing, the Issuer states:

(a) In the current calendar year the Issuer has issued governmental or qualified 501(c)(3) obligations as follows:

\$4,475,000 General Obligation Capital Loan Notes, Series 2018B (Covered by this Certificate)

(b) The Issuer expects to issue during the remainder of the calendar year governmental or qualified 501(c)(3) obligations as follows:

NONE

(c) The Issuer has subordinate entities or is subordinate to another entity governed by separate governing bodies which have issued or expect to issue governmental or qualified 501(c)(3) obligations on behalf of the Issuer during the calendar year which must be aggregated under Code Section 265(b)(3)(E) as follows:

NONE

(d) The Issuer is a member of or affiliated with one or more organizations (such as an Iowa Code Chapter 28E or 28F organization or other multimember body under which more than one governmental entity receives benefits) governed by a separate governing body which has or expects to issue governmental or qualified 501(c)(3) obligations during the calendar year all or a portion of which are allocable to the Issuer under Code Section 265(b)(3)(C)(iii) as follows:

NONE

IN WITNESS WHEREOF, the Issuer has caused this Certificate to be executed by its duly authorized officer, all as of the day first above written.

Finance Director, City of Carroll, State of Iowa

(SEAL)

EXHIBIT "A"

\$4,475,000 GENERAL OBLIGATION CAPITAL LOAN NOTES

CERTIFICATE OF THE PURCHASER

The undersigned, on behalf of _____ [Bank Name(s)] _____, collectively, (the "Purchaser"), hereby certifies as set forth below with respect to the purchase of the above-captioned obligations (the "Bonds").

1. ***Purchase of the Bonds.*** On the date of this certificate, the Purchaser is purchasing the Bonds for the amount of \$4,475,000. The Purchaser is not acting as an Underwriter with respect to the Bonds. The Purchaser has no present intention to sell, reoffer, or otherwise dispose of the Bonds (or any portion of the Bonds or any interest in the Bonds). The Purchaser has not contracted with any person pursuant to a written agreement to have such person participate in the initial sale of the Bonds and the Purchaser has not agreed with the Issuer pursuant to a written agreement to sell the Bonds to persons other than the Purchaser or a related party to the Purchaser.

2. ***Defined Terms.***

a) ***Public*** means any person (including an individual, trust, estate, partnership, association, company, or corporation) other than an Underwriter or a related party. The term "related party" for purposes of this certificate generally means any two or more persons who have greater than 50 percent common ownership, directly or indirectly.

b) ***Underwriter*** means (i) any person that agrees pursuant to a written contract with the Issuer (or with the lead underwriter to form an underwriting syndicate) to participate in the initial sale of the Bonds to the Public, and (ii) any person that agrees pursuant to a written contract directly or indirectly with a person described in clause (i) of this paragraph to participate in the initial sale of the Bonds to the Public (including a member of a selling group or a party to a retail distribution agreement participating in the initial sale of the Bonds to the Public).

The representations set forth in this certificate are limited to factual matters only. Nothing in this certificate represents the Purchaser's interpretation of any laws, including specifically Sections 103 and 148 of the Internal Revenue Code of 1986, as amended, and the Treasury Regulations thereunder. The undersigned understands that the foregoing information will be relied upon by the Issuer with respect to certain of the representations set forth in the Tax Exemption Certificate and with respect to compliance with the federal income tax rules affecting the Bonds, and by Ahlers & Cooney, P.C., bond counsel, in connection with rendering its opinion that the interest on the Bonds is excluded from gross income for federal income tax purposes, the preparation of the Internal Revenue Service Form 8038-G, and other federal income tax advice that it may give to the Issuer from time to time relating to the Bonds.

[Bank Name(s)], as Purchaser

By: _____

Name: _____

Dated: _____

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: Laura A. Schaefer, Finance Director/City Clerk
DATE: November 6, 2018
SUBJECT: Amended FY 2018/2019 Salary Resolution for Volunteer Firefighters

For many years, the volunteer firefighters have been paid \$10/hour and the volunteer assistant fire chief has been paid \$1,300/year as independent contractors. Through the city staff's continuous learning process, it has come to our attention that we need to change the way we are paying the volunteer firefighters.

Attached is some information obtained from the Internal Revenue Service's website that address issues for firefighters. The article specifically identifies that "volunteer" firefighters are, in fact, employees. As employees they would be subject to the same tax withholding requirements as any other employee.

The firefighters are currently paid \$10/hour. This was last adjusted July 1, 2013. Due to the fact that this has not been adjusted for over five years and the firefighters will now be subject to the same withholding requirements as other employees, the attached amended Salary Resolution recommends the pay to increase to \$15/hour and the Volunteer Assistant Fire Chief pay to increase to \$1,500 per year effective January 1, 2019.

RECOMMENDATION: Council consideration and approval of the Amended FY 2018/2019 Salary Resolution.

RESOLUTION NO. _____

A RESOLUTION SETTING SALARIES/WAGES FOR EMPLOYEES OF THE CITY OF CARROLL FOR THE FISCAL YEAR 2018/2019

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF CARROLL, IOWA THAT:

Section 1. The positions named in the Fiscal Year 2019 Wage Schedule below shall be paid the salaries or wages indicated and the City Clerk and/or City Manager is hereby authorized to issue checks less legally required or authorized deductions from the amounts set out below on monthly basis, and also make such contributions to Social Security, I.P.E.R.S., or other purpose as required by law or authorization of the Council, all subject to audit and review by the Council.

Section 2. All City personnel are subject to the provisions contained in the City of Carroll Personnel Policy Manual adopted on February 24, 2003 and last updated on May 9, 2016. All employees and positions covered by bargaining units or other employment related contracts are subject to the terms and conditions of those agreements in addition to the City's Personnel Policy Manual.

<u>Position</u>	<u>January 1, 2019 Salary/Hourly Rate</u>
Vol. Assist. Fire Chief	\$1,500.00
Firefighters	\$15/hr.

Passed and approved on this 13th day of November, 2018

Eric P. Jensen, Mayor

ATTEST:

Laura A. Schaefer, City Clerk



Issues for Firefighters

Firefighters

This discussion addresses some of the common questions we receive from firefighters and their employing organizations.

Compensation

Generally, tax laws apply to firefighters in the same manner as for other types of workers. It does not matter whether firefighters are termed “volunteers”, are considered employees, or are identified by any other name, if the work they do is subject to the will and control of the payer, under the common-law rules, they are employees for Federal tax purposes. The determination as to whether workers are common-law employees or independent contractors is made applying the same standards used for other workers. See IRS Publication 15, Employer’s Tax Guide, for more information on determining whether a worker is a common-law employee.

Similarly, it does not matter whether they are paid on a “call” basis, monthly, hourly, etc.; or whether the worker is full-time or part-time. These payments are wages that should be reported on Form W-2, subject to withholding for Federal income tax, social security, and Medicare purposes. Employers are responsible for withholding on these wages and filing Form 941.

If a worker is a common-law employee, any amounts received that are not exempt under a special provision, are reported on Form W-2 as wages. It does not matter what the payments are called.

Income Tax

Generally, all amounts employees received are taxable for Federal income tax purposes. Some fringe benefits are excluded by specific provisions of law. Some common benefits that may qualify to be excluded include:

- Certain de minimis (minimal) fringe benefits
- Meals provided for the convenience of the employer
- Employee discounts
- Achievement awards
- Health insurance
- Educational benefits

For more information, see IRS Publication 15-B, Employer’s Tax Guide to Fringe Benefits.

Reimbursements for expenses may be excludable from wages if they meet the accountable plan rules, discussed below.

Social Security Tax

After July 1, 1991, state and local government employees are generally subject to mandatory social security tax for wages paid unless they either (1) participate in a qualifying public retirement system, or (2) are covered by a voluntary (“Section 218”) agreement between their state and the Social Security Administration. The

requirements for a qualifying public retirement system are discussed in IRS Publication 963, Federal-State Reference Guide.

Your State Social Security Administrator can tell you whether a Section 218 agreement is in effect for a specific group of workers. See www.ncsssa.org for a list of State Social Security Administrators.

Medicare Tax

With few exceptions, employees (including firefighters) hired after March 31, 1986, are covered by the Medicare tax. Employees hired before that date may be exempt if they have remained in continuous employment since then.

For more information on social security and Medicare coverage rules for government employees, see IRS Publication 963, Federal-State Reference Guide.

Emergency Workers

The Internal Revenue Code provides an exception under IRC 3121(b)(6)(C) from social security and Medicare tax for a worker “serving on a temporary basis in case of fire, storm, snow, earthquake, flood, or other similar emergency.” This exception applies only for temporary workers hired in response to an unforeseen emergency. It does not apply to firefighters who work on a recurring, routine or regular basis, even if their work involves situations that may be considered emergencies, including responding to fires.

Expenses and Reimbursements

Firefighters may receive amounts that are designated as expenses for transportation, equipment, clothing, etc. In general, these are treated as taxable wages. However, if the amounts are paid under an ***accountable plan***, they may be excluded from wages and no tax reporting is required. For payments to be considered made under an accountable plan, the employees must:

1. Incur the expenses in the performance of work;
2. Adequately account for the expenses within a reasonable period of time; and
3. Return any amounts in excess of expenses within a reasonable period of time.

Ordinary and necessary expenses firefighters incur in the course of performing their jobs are excludable from income if paid under an accountable plan. A fixed cash amount which does not require documentation of expenses, regardless of its purpose, is treated as ordinary wages. It is subject to income tax, social security and Medicare tax withholding.

For a detailed explanation of the accountable plan rules, see section 5 of Publication 15.

State or Local Tax Benefits

In some cases, volunteer firefighters receive benefits in the form of state or local tax credits or rebates. If these benefits are offered in return for services performed, their value represents income to the worker for Federal tax purposes and should be included in taxable wages.

Page Last Reviewed or Updated: 14-Aug-2018

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: Randall M. Krauel, Director of Public Works *RMK*

DATE: November 7, 2018

SUBJECT: Combination Sewer Cleaner Purchase

On October 30, proposals for the purchase of a Combination Sewer Cleaner were received, opened and tabulated. A total of four bids on new equipment and one bid on a demo unit were received from two equipment companies. The bids are detailed on the attached tabulation and summarized as follows:

Elliott Equipment Co.	Camel/Lakeside International	\$368,223.00
Elliott Equipment Co.	Camel/O'Halloran International	\$370,377.00
Elliott Equipment Co.	Camel/Demo	\$360,605.00
Trans Iowa Equipment	Vactor/Southland International	\$348,874.00
Trans Iowa Equipment	Vactor/O'Halloran International	\$350,928.00

Trans Iowa Equipment submitted the lowest priced Proposal for a Vactor Combination Sewer Cleaner. Rear tires on the Trans Iowa Equipment lowest price Proposal did comply with the equipment manufacturer's requirements but did not comply with the Specifications prepared for the purchase. Their second lowest Proposal met all specification requirements.

RECOMMENDATION: Mayor and City Council consideration and award of the purchase of a Combination Sewer Cleaner to Trans Iowa Equipment for a Vactor/O'Halloran International unit at their Proposal price of \$350,928.00.

RMK:ds

attachment

Sheet No. 1 of 1

Project Manager _____

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 *MSP-W*
FROM: Laura A. Schaefer, Finance Director/City Clerk
DATE: November 1, 2018
SUBJECT: Requested Closure of City Offices December 24, 2018

December 24, 2018 falls on a Monday and is scheduled as one-half day of work for full-time city employees. Full-time employees receive one-half of holiday time for the day before Christmas, per union contract and city employee handbook. It is anticipated that many employees will request the one-half day off (four hours). It would seem prudent to declare city offices closed December 24, 2018 and require full-time employees to utilize four hours of vacation or accumulated compensatory time to receive payment for the four hours.

All city services will be handled in the same manner as our current after-hours policy. If this requested action is approved, all employees (current and hired before December 24) will be notified that they need to plan accordingly. While the police service window would be closed with this change, other Police operations will not be impacted by this proposed action.

RECOMMENDATION: Council consideration to close city offices on the morning of December 24, 2018.

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 *WSP w*

FROM: Laura A. Schaefer, Finance Director/City Clerk *las*

DATE: November 1, 2018

SUBJECT: F.Y. 2018 State Annual Financial Report

Attached is a copy of the State Annual Financial Report for Fiscal Year ending June 30, 2018. This report is required by Chapter 384.22 of the Code of Iowa and is to be filed with the Office of the Auditor of State by December 1, 2018. Also, the first page of the report is required to be published and a proof of publication must be mailed when the report is returned to the Office of the Auditor of State. The report summarizes all the revenues and expenses as well as the outstanding debt for the fiscal year ending June 30, 2018.

If you have any questions about the report, please stop by City Hall or call me.

RECOMMENDATION: Council acceptance and authorization for publication of the State Annual Financial Report for the Fiscal Year ending June 30, 2018.

STATE OF IOWA
2018
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2018

16201400300000
City Clerk
112 E 5th Street
Carroll, IA 51401

CITY OF CARROLL, IOWA
DUE: December 1, 2018

(Please correct any error in name, address, and ZIP Code)

**WHEN
COMPLETED,
PLEASE
RETURN TO**

Mary Mosiman, CPA
Office of Auditor of State
Lucas State Office Building
321 E. 12th Street, 2nd Floor
Des Moines, IA 50319

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS

Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	5,636,506		5,636,506	5,515,274
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	5,636,506		5,636,506	5,515,274
Delinquent property taxes	0		0	
TIF revenues	831,308		831,308	813,552
Other city taxes	1,804,818	0	1,804,818	1,886,553
Licenses and permits	87,502	0	87,502	65,375
Use of money and property	139,478	134,735	274,213	161,550
Intergovernmental	2,566,417	0	2,566,417	3,495,831
Charges for fees and service	1,725,978	3,942,539	5,668,517	5,584,760
Special assessments	0	0	0	0
Miscellaneous	475,226	87,091	562,317	390,125
Other financing sources, including transfers in	3,812,491	821,736	4,634,227	7,033,080
Total revenues and other sources	17,079,724	4,986,101	22,065,825	24,946,100
Expenditures and Other Financing Uses				
Public safety	2,084,334	0	2,084,334	2,136,971
Public works	2,350,035	0	2,350,035	2,662,828
Health and social services	107,005	0	107,005	121,445
Culture and recreation	2,633,373	0	2,633,373	3,442,073
Community and economic development	119,839	0	119,839	138,500
General government	981,730	0	981,730	1,100,242
Debt service	1,093,586	0	1,093,586	1,098,374
Capital projects	4,310,251	0	4,310,251	5,344,602
Total governmental activities expenditures	13,680,153	0	13,680,153	16,045,035
Business type activities	0	3,082,540	3,082,540	3,979,279
Total ALL expenditures	13,680,153	3,082,540	16,762,693	20,024,314
Other financing uses, including transfers out	3,276,715	1,152,512	4,429,227	4,699,580
Total ALL expenditures/And other financing uses	16,956,868	4,235,052	21,191,920	24,723,894
Excess revenues and other sources over (Under) Expenditures/And other financing uses	122,856	751,049	873,905	222,206
Beginning fund balance July 1, 2017	11,067,464	8,245,929	19,313,393	19,499,347
Ending fund balance June 30, 2018	11,190,320	8,996,978	20,187,298	19,721,553

Note - These balances do not include \$ 800,432 held in non-budgeted internal service funds; \$ _____ held in Pension Trust Funds; \$ _____ held in Private Purpose Trust funds and \$ _____ held in agency funds which were not budgeted and are not available for city operations.

Indebtedness at June 30, 2018	Amount - Omit cents	Indebtedness at June 30, 2018	Amount - Omit cents
General obligation debt	\$ 3,045,000	Other long-term debt	\$ 0
Revenue debt	\$ 4,616,000	Short-term debt	\$ 0
TIF Revenue debt	\$ 0		
		General obligation debt limit	\$ 39,053,164

CERTIFICATION

THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF

Signature of city clerk		Date Published/Posted	Mark (x) one <input type="checkbox"/> Date Published <input type="checkbox"/> Date Posted
Printed name of city clerk Laura A. Schaefer	Telephone →	Area Code 712	Number 792-1000 Extension
Signature of Mayor or other City official (Name and Title)		Date signed	

PLEASE PUBLISH THIS PAGE ONLY

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018						CITY OF CARROLL						SELECT ONLY ONE <input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS Indicate by entering an X in the appropriate box on this sheet ONLY			
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.					
1	Section A - TAXES											1					
2	Taxes levied on property	4,111,573	863,684					5,636,506			5,636,506	2					
3	Less: Uncollected property taxes - Levy year							0			0	3					
4	Net current property taxes	4,111,573	863,684					5,636,506		T01	5,636,506	4					
5	Delinquent property taxes							0		T01	0	5					
6	Total property tax	4,111,573	863,684					5,636,506			5,636,506	6					
7	TIF revenues			831,308				831,308		T01	831,308	7					
8	Other city taxes							0		T15	0	8					
9	Utility tax replacement excise taxes	86,280						86,280		T15	86,280	9					
10	Parimutuel wager tax							0		C30	0	10					
11	Gaming wager tax							0		C30	0	11					
12	Mobile home tax							0		T19	0	12					
13	Hotel/motel tax	247,299						247,299		T19	247,299	13					
14	Other local option taxes		1,471,239					1,471,239		T09	1,471,239	14					
15	TOTAL OTHER CITY TAXES	333,579	1,471,239					1,804,818	0		1,804,818	15					
16	Section B - LICENSES AND PERMITS	87,502						87,502		T29	87,502	16					
17	Section C - USE OF MONEY AND PROPERTY											17					
18	Interest	51,189	9,055	1,573		33,942	5,026	100,785	91,535	U20	192,320	18					
19	Rents and royalties	38,693						38,693	43,200	U40	81,893	19					
20	Other miscellaneous use of money and property							0		U20	0	20					
21								0			0	21					
22	TOTAL USE OF MONEY AND PROPERTY	89,882	9,055	1,573	0	33,942	5,026	139,478	134,735		274,213	22					
23												23					
24	Section D - INTERGOVERNMENTAL											24					
25												25					
26	Federal grants and reimbursements											26					
27	Federal grants	2,224				727,777		730,001		B89	730,001	27					
28	Community development block grants							0		B50	0	28					
29	Housing and urban development							0		B50	0	29					
30	Public assistance grants							0		B79	0	30					
31	Payment in lieu of taxes							0		B30	0	31					
32								0			0	32					
33	Total Federal grants and reimbursements	2,224	0			727,777	0	730,001	0		730,001	33					
34												34					
35												35					
36												36					
37												37					
38												38					
39												39					
40												40					

Continued on next page

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 -- Continued					CITY OF CARROLL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)								
41	Section D - INTERGOVERNMENTAL - Continued											41			
42												42			
43	State shared revenues											43			
44	Road use taxes		1,289,043					1,289,043		C46	1,289,043	44			
45												45			
46												46			
47												47			
48	Other state grants and reimbursements											48			
49	State grants							0		C89	0	49			
50	Iowa Department of Transportation					228,395		228,395		C89	228,395	50			
51	Iowa Department of Natural Resources							0		C89	0	51			
52	Iowa Economic Development Authority							0		C89	0	52			
53	CEBA grants							0		C89	0	53			
54	Commercial & Industrial Replacement Claim	152,123	31,968	4,745	23,092			211,928		C89	211,928	54			
55	PD GTSB Grant	4,300						4,300			4,300	55			
56	Library State Appropriations	5,750	3,458					9,208			9,208	56			
57	State Tobacco Funding		1,425					1,425			1,425	57			
58	Vision IA CAT Grant					8,768		8,768			8,768	58			
59								0			0	59			
60	Total state	162,173	1,325,894	4,745	23,092	237,163	0	1,753,067	0		1,753,067	60			
61												61			
62	Local grants and reimbursements											62			
63	County contributions	41,614				5,000		46,614			46,614	63			
64	Library service							0		D89	0	64			
65	Township contributions	21,735						21,735		D89	21,735	65			
66	Fire/EMT service							0		D89	0	66			
67	Local private foundation grants					15,000		15,000		D89	15,000	67			
68								0			0	68			
69								0			0	69			
70	Total local grants and reimbursements	63,349	0	0	0	20,000	0	83,349	0		83,349	70			
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	227,746	1,325,894	4,745	23,092	984,940	0	2,566,417	0		2,566,417	71			
72	Section E - CHARGES FOR FEES AND SERVICE											72			
73	Water							0	1,536,195	A91	1,536,195	73			
74	Sewer							0	2,146,528	A80	2,146,528	74			
75	Electric							0		A92	0	75			
76	Gas							0		A93	0	76			
77	Parking							0		A60	0	77			
78	Airport							0		A01	0	78			
79	Landfill/garbage	540,741						540,741		A81	540,741	79			
80	Hospital							0		A36	0	80			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 – Continued					CITY OF CARROLL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.			
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)				
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81			
82	Transit	41,220						41,220		A94	41,220	82			
83	Cable TV							0		T15	0	83			
84	Internet							0		A03	0	84			
85	Telephone							0		A03	0	85			
86	Housing authority							0		A50	0	86			
87	Storm water							0	259,816	A80	259,816	87			
88	Other:											88			
89	Nursing home							0		A89	0	89			
90	Police service fees		5,720					5,720		A89	5,720	90			
91	Prisoner care							0		A89	0	91			
92	Fire service charges	390						390		A89	390	92			
93	Ambulance charges							0		A89	0	93			
94	Sidewalk street repair charges	37,490						37,490		A44	37,490	94			
95	Housing and urban renewal charges							0		A50	0	95			
96	River port and terminal fees							0		A87	0	96			
97	Public scales							0		A89	0	97			
98	Cemetery charges	39,070						39,070		A03	39,070	98			
99	Library charges							0		A89	0	99			
100	Park, recreation, and cultural charges	1,061,347						1,061,347		A61	1,061,347	100			
101	Animal control charges							0		A89	0	101			
102	Other charges - Specify							0			0	102			
103								0			0	103			
104	TOTAL CHARGES FOR SERVICE	1,720,258	5,720	0	0	0	0	1,725,978	3,942,539		5,668,517	104			
105												105			
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106			
107	Section G - MISCELLANEOUS											107			
108	Contributions	2,935	45,174			49,910	1,000	99,019		U99	99,019	108			
109	Deposits and sales/fuel tax refunds	1,341						1,341	10,375	U99	11,716	109			
110	Sale of property and merchandise	109,061	9,343				15,163	133,567	30,067	U11	163,634	110			
111	Fines	103,203						103,203	36,767	U30	139,970	111			
112	Internal service charges							0		NR	0	112			
113	Other miscellaneous - Specify	34,186	545					34,731	9,882		44,613	113			
114	MidAmerican Light Rebate	103,365						103,365			103,365	114			
115								0			0	115			
116								0			0	116			
117								0			0	117			
118								0			0	118			
119								0			0	119			
120	TOTAL MISCELLANEOUS	354,091	55,062	0	0	49,910	16,163	475,226	87,091		562,317	120			

Part I		REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2018 – Continued					CITY OF CARROLL					<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)				Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	6,924,631	3,730,654	837,626	684,341	1,068,792	21,189	13,267,233	4,164,365		17,431,598				121
122															122
123	Section H - OTHER FINANCING SOURCES														123
124	Proceeds of capital asset sales							0		NR	0				124
125	Proceeds of long-term debt (Excluding TIF internal borrowing)							0		NR	0				125
126	Proceeds of anticipatory warrants or other short-term debt					205,000		205,000		A89	205,000				126
127	Regular transfers in and interfund loans	815,359	162,306		405,957	1,205,486		2,589,108	85,000		2,674,108				127
128	Internal TIF loans and transfers in				32,883	985,500		1,018,383	736,736		1,755,119				128
129								0			0				129
130								0			0				130
131	TOTAL OTHER FINANCING SOURCES	815,359	162,306	0	438,840	2,395,986	0	3,812,491	821,736		4,634,227				131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	7,739,990	3,892,960	837,626	1,123,181	3,464,778	21,189	17,079,724	4,986,101		22,065,825				132
133															133
134	Beginning fund balance July 1, 2017	3,703,435	1,777,772	-21,916	93,242	5,010,392	504,539	11,067,464	8,245,929		19,313,393				134
135															135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES (Sum of lines 132 and 134)	11,443,425	5,670,732	815,710	1,216,423	8,475,170	525,728	28,147,188	13,232,030		41,379,218				136
137															137
138															138
139															139
140															140
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159															159

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018					CITY OF CARROLL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)		(h)			
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention	1,591,057	29,852					1,620,909		E62	1,620,909	2
3	Jail							0		E04	0	3
4	Emergency management							0		E89	0	4
5	Flood control							0		E59	0	5
6	Fire department	107,735						107,735		E24	107,735	6
7	Ambulance							0		E32	0	7
8	Building inspections	149,266						149,266		E66	149,266	8
9	Miscellaneous protective services	204,012						204,012		E66	204,012	9
10	Animal control							0		E32	0	10
11	Other public safety	2,412						2,412		E89	2,412	11
12								0			0	12
13								0			0	13
14	TOTAL PUBLIC SAFETY	2,054,482	29,852		0	0	0	2,084,334			2,084,334	14
15	Section B — PUBLIC WORKS											15
16	Roads, bridges, sidewalks	35,486	817,430					852,916		E44	852,916	16
17	Parking meter and off-street							0		E60	0	17
18	Street lighting	160,488						160,488		E44	160,488	18
19	Traffic control safety							0		E44	0	19
20	Snow removal		110,869					110,869		E44	110,869	20
21	Highway engineering							0		E44	0	21
22	Street cleaning		22,461					22,461		E81	22,461	22
23	Airport (if not an enterprise)	173,890						173,890		E01	173,890	23
24	Garbage (if not an enterprise)	660,566						660,566		E81	660,566	24
25	Other public works	95,007						95,007		E89	95,007	25
26	Public Works Administration	90,563	183,275					273,838			273,838	26
27	Engineering Management Services							0			0	27
28	TOTAL PUBLIC WORKS	1,216,000	1,134,035		0	0	0	2,350,035			2,350,035	28
29	Section C — HEALTH AND SOCIAL SERVICES											29
30	Welfare assistance							0		E79	0	30
31	City hospital							0		E36	0	31
32	Payments to private hospitals							0		E36	0	32
33	Health regulation and inspections							0		E32	0	33
34	Water, air, and mosquito control							0		E32	0	34
35	Community mental health							0		E32	0	35
36	Other health and social services	107,005						107,005		E79	107,005	36
37								0			0	37
38								0			0	38
39	TOTAL HEALTH AND SOCIAL SERVICES	107,005	0		0	0	0	107,005			107,005	39
40	Section D — CULTURE AND RECREATION											40
41	Library services	451,270	4,502					455,772		E52	455,772	41
42	Museum, band, theater	11,234						11,234		E61	11,234	42
43	Parks	501,298						501,298		E61	501,298	43
44	Recreation	1,480,032	41,790					1,521,822		E61	1,521,822	44
45	Cemetery	132,176						132,176		E03	132,176	45
46	Community center, zoo, marina, and auditorium							0		E61	0	46
47	Other culture and recreation	11,071						11,071		E61	11,071	47
48								0			0	48
49								0			0	49
50	TOTAL CULTURE AND RECREATION	2,587,081	46,292		0	0	0	2,633,373			2,633,373	50

Part II		EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued						CITY OF CARROLL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of col. (g))	Line No.	
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)		
51	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											51	
52	Community beautification							0		E89	0	52	
53	Economic development	71,000						71,000		E89	71,000	53	
54	Housing and urban renewal	3,045						3,045		E50	3,045	54	
55	Planning and zoning	201						201		E29	201	55	
56	Other community and economic development	45,593						45,593		E89	45,593	56	
57	TIF Rebates							0		E89	0	57	
58								0			0	58	
59	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	119,839	0	0	0	0	0	119,839			119,839	59	
60	Section F — GENERAL GOVERNMENT											60	
61	Mayor, council and city manager	28,712						28,712		E29	28,712	61	
62	Clerk, Treasurer, financial administration	472,142						472,142		E23	472,142	62	
63	Elections	12,205						12,205		E89	12,205	63	
64	Legal services and city attorney	61,569						61,569		E25	61,569	64	
65	City hall and general buildings	72,527						72,527		E31	72,527	65	
66	Tort liability	262,858						262,858		E89	262,858	66	
67	Other general government	71,717						71,717		E89	71,717	67	
68								0			0	68	
69								0			0	69	
70	TOTAL GENERAL GOVERNMENT	981,730	0		0	0	0	981,730			981,730	70	
71	Section G — DEBT SERVICE				1,093,586			1,093,586			1,093,586	71	
72								0			0	72	
73								0			0	73	
74	TOTAL DEBT SERVICE	0	0	0	1,093,586	0	0	1,093,586			1,093,586	74	
75	Section H — REGULAR CAPITAL PROJECTS — Specify										0	75	
76	Airport/street projects					1,318,979		1,318,979			1,318,979	76	
77	Parks & Rec projects					758,744		758,744			758,744	77	
78	Subtotal Regular Capital Projects	0	0			2,077,723	0	2,077,723			2,077,723	78	
79	— TIF CAPITAL PROJECTS — Specify										0	79	
80	Downtown UR projects					2,232,528		2,232,528			2,232,528	80	
81								0			0	81	
82	Subtotal TIF Capital Projects	0	0			2,232,528	0	2,232,528			2,232,528	82	
83	TOTAL CAPITAL PROJECTS	0	0			4,310,251	0	4,310,251			4,310,251	83	
84	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	7,066,137	1,210,179	0	1,093,586	4,310,251	0	13,680,153			13,680,153	84	
85	(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)											85	
86												86	

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued						CITY OF CARROLL						<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS	
Line No.	Item description	General	Special revenue	TIF Special revenue	Debt service	Capital projects	Permanent Fund	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.				
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)					
87	Section I — BUSINESS TYPE ACTIVITIES											87				
88	Water — Current operation								1,142,180	E91	1,142,180	88				
89	Capital outlay								36,605	G91	36,605	89				
90	Debt Service									F91	0	90				
91	Sewer and sewage disposal — Current operation								1,145,730	E80	1,145,730	91				
92	Capital outlay								8,416	G80	8,416	92				
93	Debt Service								688,000	F80	688,000	93				
94	Electric — Current operation									E92	0	94				
95	Capital outlay									G92	0	95				
96	Debt Service									F92	0	96				
97	Gas Utility — Current operation									E93	0	97				
98	Capital outlay									G93	0	98				
99	Debt Service									F93	0	99				
100	Parking — Current operation									E60	0	100				
101	Capital outlay									G60	0	101				
102	Debt Service									F60	0	102				
103	Airport — Current operation									E01	0	103				
104	Capital outlay									G01	0	104				
105	Debt Service									F01	0	105				
106	Landfill/Garbage — Current operation									E81	0	106				
107	Capital outlay									G81	0	107				
108	Debt Service									F81	0	108				
109	Hospital — Current operation									E36	0	109				
110	Capital outlay									G36	0	110				
111	Debt Service									F36	0	111				
112	Transit — Current operation									E94	0	112				
113	Capital outlay									G94	0	113				
114	Debt Service									F94	0	114				
115	Cable TV, telephone, Internet — Current operation									E03	0	115				
116	Capital outlay									G03	0	116				
117	Housing authority — Current operation									E50	0	117				
118	Capital outlay									G50	0	118				
119	Debt Service									F50	0	119				
120	Storm water — Current operation								6,654	E80	6,654	120				
121	Capital outlay								54,955	G80	54,955	121				
122	Debt Service									F80	0	122				
123	Other business type — Current operation									E89	0	123				
124	Capital outlay									G89	0	124				
125	Debt Service									F89	0	125				
126	Internal service funds — Specify											126				
127											0	127				
128											0	128				
129	TOTAL BUSINESS TYPE ACTIVITIES								3,082,540		3,082,540	129				

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2018 – Continued					CITY OF CARROLL		<input type="checkbox"/> GAAP		<input checked="" type="checkbox"/> NON-GAAP = CASH BASIS		
Line No.	Item description	General	Special revenue	TIF special revenue	Debt service	Capital projects	Permanent	Total governmental (Sum of cols. (a) through (f))	Proprietary	Code	GRAND TOTAL (Sum of cols. (g) and (h))	Line No.
		(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)		(i)	
130	SUBTOTAL EXPENDITURES (Sum of lines 84 and 129)	7,066,137	1,210,179	0	1,093,586	4,310,251	0	13,680,153	3,082,540		16,762,693	130
131	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		131
132	Regular transfers out	338,504	2,141,890			26,702		2,507,096	167,012		2,674,108	132
133	Internal TIF loans/repayments and transfers out			769,619				769,619	985,500		1,755,119	133
134								0			0	134
135	TOTAL OTHER FINANCING USES	338,504	2,141,890	769,619	0	26,702	0	3,276,715	1,152,512		4,429,227	135
136	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 130 and 135)	7,404,641	3,352,069	769,619	1,093,586	4,336,953	0	16,956,868	4,235,052		21,191,920	136
137												137
138	Ending fund balance June 30, 2018:											138
139	Governmental:											139
140	Nonspendable						525,728	525,728			525,728	140
141	Restricted	326,192	2,144,769	46,091	122,837			2,639,889			2,639,889	141
142	Committed	722,439				4,138,217		4,860,656			4,860,656	142
143	Assigned	145,385	173,894					319,279			319,279	143
144	Unassigned	2,844,768						2,844,768			2,844,768	144
145	Total Governmental	4,038,784	2,318,663	46,091	122,837	4,138,217	525,728	11,190,320			11,190,320	145
146	Proprietary								8,996,978		8,996,978	146
147	Total ending fund balance June 30, 2018	4,038,784	2,318,663	46,091	122,837	4,138,217	525,728	11,190,320	8,996,978		20,187,298	147
148	TOTAL REQUIREMENTS (Sum of lines 136 and 147)	11,443,425	5,670,732	815,710	1,216,423	8,475,170	525,728	28,147,188	13,232,030		41,379,218	148
149												149

Part III		INTERGOVERNMENTAL EXPENDITURES CITY OF CARROLL Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>							
	Purpose Correction..... M05 \$ Health..... M32 Highways..... M44 Transit subsidies..... M94 16,025 Libraries..... M52 Police protection..... M62 Sewerage..... M80 Sanitation..... M81 122,980 All other..... M89 \$ 207,058		Purpose Highways..... L44 \$ All other..... L89 \$						
Part IV		SALARIES AND WAGES Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.							
		<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td colspan="2" style="text-align: right;">Amount - Omit cents</td> </tr> <tr> <td style="width: 50%; text-align: right;">Total salaries and wages paid.....</td> <td style="width: 50%;"> <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Z00 \$</td> <td style="width: 50%; text-align: center;">3,963,113</td> </tr> </table> </td> </tr> </table>		Amount - Omit cents		Total salaries and wages paid.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Z00 \$</td> <td style="width: 50%; text-align: center;">3,963,113</td> </tr> </table>	Z00 \$	3,963,113
Amount - Omit cents									
Total salaries and wages paid.....	<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td style="width: 50%; text-align: center;">Z00 \$</td> <td style="width: 50%; text-align: center;">3,963,113</td> </tr> </table>	Z00 \$	3,963,113						
Z00 \$	3,963,113								
Part V									
DEBT OUTSTANDING, ISSUED, AND RETIRED									
A. Long-term debt									
	Debt outstanding JULY 1, 2017 (a)	Debt during the fiscal year Issued (b) Retired (c)	Debt Outstanding JUNE 30, 2018 General obligation (d) TIF revenue (e) Revenue (f) Other (g) Interest paid this year (h)						
1. Water utility	19U \$	29U \$ 39U \$	49U \$ 49U \$ 49U \$ 49U \$ 191 \$						
2. Sewer utility	19U 5,200,000	29U 39U 584,000	49U 49U 49U 4,616,000 49U 189 91,000						
3. Electric utility	19U	29U 39U	49U 49U 49U 49U 192						
4. Gas utility	19U	29U 39U	49U 49U 49U 49U 193						
5. Transit-bus	19U	29U 39U	49U 49U 49U 49U 194						
6. Industrial Revenue	19T	24T 34T	44T 44T 44T 44T 189						
7. Mortgage revenue	19T	24T 34T	44T 44T 44T 44T 189						
8. TIF revenue	19U	29U 39U	49U 49U 49U 49U 189						
9. Aquatic Ref	19U 1,615,000	29U 39U 260,000	49U 1,355,000 49U 49U 49U 189 23,828						
10. Streets/Rec	19U 260,000	29U 39U 260,000	49U 49U 49U 49U 189 2,210						
11. water/cemetery	19U 2,005,000	29U 39U 315,000	49U 1,690,000 49U 49U 49U 189 25,058						
12. 2018A Trails	19U	29U 205,000 39U 205,000	49U 49U 49U 49U 189 491						
13. Stormwater	19U	29U 39U	49U 49U 49U 49U 189						
14. Section 108	19U	29U 39U	49U 49U 49U 49U 189						
Total long-term debt	9,080,000	205,000 1,624,000	3,045,000 0 4,616,000 0 142,587						
B. Short-term debt									
		Amount - Omit cents Outstanding as of JULY 1, 2017 61V \$ 64V \$ Outstanding as of JUNE 30, 2018 61V \$ 64V \$							
Part VI									
DEBT LIMITATION FOR GENERAL OBLIGATION BONDS									
Assessed Valuations by Levy Authority and County, AY2016/FY2018 Actual valuation -- January 1, 2016									
		Amount - Omit cents \$ 781,063,284 x .05 = \$ 39,053,164							
Part VII									
CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2018									
Type of asset	Bond and interest funds (a)	Bond construction funds (b)	Amount - Omit cents Pension/retirement funds (c) all other funds (d) Total (e)						
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	W01	W31	W61						
	\$ 168,929	\$	20,018,369 20,187,298						
REMARKS			V98						

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: Laura A. Schaefer, Finance Director/City Clerk *las*

DATE: November 4, 2018

SUBJECT: FY 2018 Annual Urban Renewal Report

New urban renewal (UR) area reporting requirements are in effect as of July 1, 2012 with the passage of HF 2460 which requires that all cities, counties and rural improvement zones with active urban renewal areas provide specified information concerning active UR areas and any associated tax increment financing districts. This report must be approved by Council and submitted electronically by December 1 each year.

The first page of the report is a summary of the UR areas within the City of Carroll, balance in the TIF special revenue accounts as of June 30, 2018 and TIF debt outstanding. The supporting pages for each urban renewal area include a data collection page, listing of the specific projects of the UR area, the debt outstanding and a page that links the projects to the debt outstanding. The final page(s) for each UR area summarizes the TIF district values (both base value and incremental value) and amount of TIF revenue received for FY 2018.

If you have any questions about this report, please feel free to contact me or stop by City Hall.

RECOMMENDATION: Council consideration and approval of the attached FY 2018 Annual Urban Renewal Report.

Annual Urban Renewal Report, Fiscal Year 2017 - 2018

Levy Authority Summary

Local Government Name: CARROLL
Local Government Number: 14G116

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
CARROLL CITY URBAN RENEWAL	14004	4
CARROL MONTEREY POINT URBAN RENEWAL	14016	1
CARROLL ASHWOOD URBAN RENEWAL	14019	2
CARROLL OAKPARK URBAN RENEWAL	14022	1
CARROLL WESTFIELD URBAN RENEWAL	14023	1
CARROLL ACE BUILDERS URBAN RENEWAL	14024	1

TIF Debt Outstanding: 2,554,375

TIF Sp. Rev. Fund Cash Balance			Amount of 07-01-2017 Cash Balance
as of 07-01-2017:	-21,917	0	Restricted for LMI

TIF Revenue:	831,308
TIF Sp. Revenue Fund Interest:	1,574
Property Tax Replacement Claims	4,745
Asset Sales & Loan Repayments:	0
Total Revenue:	837,627

Rebate Expenditures:	0
Non-Rebate Expenditures:	769,619
Returned to County Treasurer:	0
Total Expenditures:	769,619

TIF Sp. Rev. Fund Cash Balance			Amount of 06-30-2018 Cash Balance
as of 06-30-2018:	46,091	0	Restricted for LMI

Year-End Outstanding TIF
Obligations, Net of TIF Special
Revenue Fund Balance: 1,738,665

Urban Renewal Area Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL CITY URBAN RENEWAL
 UR Area Number: 14004

UR Area Creation Date: 11/1967

To foster economic development in the area through public improvements including streetscape improvements, street intersection improvements and other utility improvements

UR Area Purpose:

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/AMEND AREA CATF2 UR TIF INCREM	14111	14112	11,704,180
CARROLL CITY/CARROLL SCH/CATIF UR TIF INCREM	14119	14120	8,090,186
CARROLL CITY/CARROLL SCH/AMEND AREA CTIF3 UR TIF INCREM	14177	14178	13,390,831
CARROLL CITY/CARROLL SCH/AMEND AREA CTIF4 UR INCREMENT	14203	14204	0

Urban Renewal Area Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,302,430	54,692,200	263,260	0	-5,556	60,963,374	0	60,963,374
Taxable	0	1,880,364	49,222,980	236,934	0	-5,556	53,571,332	0	53,571,332
Homestead Credits									14

TIF Sp. Rev. Fund Cash Balance as of 07-01-2017:

-21,917

0

Amount of 07-01-2017 Cash Balance Restricted for LMI

TIF Revenue: 801,441
 TIF Sp. Revenue Fund Interest: 1,391
 Property Tax Replacement Claims: 1,912
 Asset Sales & Loan Repayments: 0
Total Revenue: 804,744

Rebate Expenditures: 0
 Non-Rebate Expenditures: 736,736
 Returned to County Treasurer: 0
Total Expenditures: 736,736

TIF Sp. Rev. Fund Cash Balance as of 06-30-2018:

46,091

0

Amount of 06-30-2018 Cash Balance Restricted for LMI

Projects For CARROLL CITY URBAN RENEWAL

Hwy 30 & Grant Rd intersection improvements

Description:	Roadway intersection improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	Yes

Streetscape Phase 8

Description:	Streetscape improvements: Main St (UPPR to 5th St), West St (US Hwy 30 to 7th St), 5th St (Carroll St west to Alley), NE Access Road (10th St to 15th St)
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Streetscape Phase 9

Description:	Streetscape improvements: Clark St (4th St to 7th Street), West St (5th St to US 30), 4th St (Adams St to Clark St), 5th St (West St to Alley east and Court St to Clark St)
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Biokinometrics/DMBA Agreement

Description:	Relocation of power poles on 4th St and 5th St
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For CARROLL CITY URBAN RENEWAL

Water Fund Loan #8

Debt/Obligation Type:	Internal Loans
Principal:	430,000
Interest:	1,613
Total:	431,613
Annual Appropriation?:	No
Date Incurred:	11/23/2015
FY of Last Payment:	2018

Water Fund Loan #9

Debt/Obligation Type:	Internal Loans
Principal:	487,000
Interest:	8,523
Total:	495,523
Annual Appropriation?:	No
Date Incurred:	11/28/2016
FY of Last Payment:	2019

Water Fund Loan #10

Debt/Obligation Type:	Internal Loans
Principal:	985,500
Interest:	15,888
Total:	1,001,388
Annual Appropriation?:	No
Date Incurred:	11/13/2017
FY of Last Payment:	2020

Biokinometrics/DMBA Agreement

Debt/Obligation Type:	Rebates
Principal:	300,000
Interest:	0
Total:	300,000
Annual Appropriation?:	Yes
Date Incurred:	12/27/2016
FY of Last Payment:	2033

Non-Rebates For CARROLL CITY URBAN RENEWAL

TIF Expenditure Amount: 143,870
Tied To Debt: Water Fund Loan #8
Tied To Project: Streetscape Phase 8

TIF Expenditure Amount: 287,742
Tied To Debt: Water Fund Loan #8
Tied To Project: Hwy 30 & Grant Rd intersection
improvements

TIF Expenditure Amount: 226,177
Tied To Debt: Water Fund Loan #9
Tied To Project: Streetscape Phase 8

TIF Expenditure Amount: 7,756
Tied To Debt: Water Fund Loan #9
Tied To Project: Streetscape Phase 9

TIF Expenditure Amount: 16,263
Tied To Debt: Water Fund Loan #9
Tied To Project: Biokinometrics/DMBA Agreement

TIF Expenditure Amount: 54,928
Tied To Debt: Water Fund Loan #10
Tied To Project: Streetscape Phase 9

Jobs For CARROLL CITY URBAN RENEWAL

Project:	Biokinometrics/DMBA Agreement Biokinometrics Holdings, LLC and DMBA Properties & Consulting, Inc.
Company Name:	Inc.
Date Agreement Began:	12/27/2016
Date Agreement Ends:	06/01/2033
Number of Jobs Created or Retained:	10
Total Annual Wages of Required Jobs:	40,000
Total Estimated Private Capital Investment:	1,100,000
Total Estimated Cost of Public Infrastructure:	24,996

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/AMEND AREA CATF2 UR TIF INCREM
 TIF Taxing District Inc. Number: 14112

TIF Taxing District Base Year:	1984		UR Designation
FY TIF Revenue First Received:	1986	Slum	01/1985
Subject to a Statutory end date?	No	Blighted	01/1985
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	15,476,330	0	0	0	15,476,330	0	15,476,330
Taxable	0	0	13,928,697	0	0	0	13,928,697	0	13,928,697
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	3,772,150	11,704,180	11,704,180	0	0

FY 2018 TIF Revenue Received: 282,308

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/CATIF UR TIF INCREM
 TIF Taxing District Inc. Number: 14120

TIF Taxing District Base Year:	1966		UR Designation
FY TIF Revenue First Received:	1986	Slum	07/1967
Subject to a Statutory end date?	No	Blighted	07/1967
		Economic Development	No

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	8,943,390	0	0	0	8,993,250	0	8,993,250
Taxable	0	0	8,049,051	0	0	0	8,090,186	0	8,090,186
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	821,365	8,090,186	8,090,186	0	0

FY 2018 TIF Revenue Received: 193,689

♣ Annual Urban Renewal Report, Fiscal Year 2017 - 2018

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/AMEND AREA CTIF3 UR TIF INCREM
 TIF Taxing District Inc. Number: 14178
 TIF Taxing District Base Year: 2007
 FY TIF Revenue First Received: 2010
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	09/2008

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	3,302,430	30,272,480	263,260	0	-5,556	36,493,794	0	36,493,794
Taxable	0	1,880,364	27,245,232	236,934	0	-5,556	31,552,449	0	31,552,449
Homestead Credits									14

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	23,108,520	13,390,830	13,390,831	-1	0

FY 2018 TIF Revenue Received: 325,444

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/AMEND AREA CTIF4 UR INCREMENT
 TIF Taxing District Inc. Number: 14204
 TIF Taxing District Base Year: 2013
 FY TIF Revenue First Received: 2015
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2034

UR Designation	
Slum	No
Blighted	No
Economic Development	11/2014

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	16,924,810	0	0	0	0

FY 2018 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROL MONTEREY POINT URBAN RENEWAL
 UR Area Number: 14016

UR Area Creation Date: 11/2002

To foster economic development in
 the area through rebates for Carroll
 IHA Senior Housing Limited
 Partnership, by Burns & Burns
 L.C. General Partner

UR Area Purpose:

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/MP CATF3 UR TIF INCREM	14157	14158	0

Urban Renewal Area Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

**TIF Sp. Rev. Fund Cash Balance
 as of 07-01-2017:**

0

0

**Amount of 07-01-2017 Cash Balance
 Restricted for LMI**

TIF Revenue:

0

TIF Sp. Revenue Fund Interest:

0

Property Tax Replacement Claims

0

Asset Sales & Loan Repayments:

0

Total Revenue:

0

Rebate Expenditures:

0

Non-Rebate Expenditures:

0

Returned to County Treasurer:

0

Total Expenditures:

0

**TIF Sp. Rev. Fund Cash Balance
 as of 06-30-2018:**

0

0

**Amount of 06-30-2018 Cash Balance
 Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROL MONTEREY POINT URBAN RENEWAL (14016)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/MP CATF3 UR TIF INCREM
 TIF Taxing District Inc. Number: 14158
 TIF Taxing District Base Year: 2001
 FY TIF Revenue First Received: 2004
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2023

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2002

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	126,580	0	0	0	0

FY 2018 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL ASHWOOD URBAN RENEWAL
 UR Area Number: 14019

UR Area Creation Date: 04/2006

to foster economic development in
 the area through public
 improvements including grading,
 street paving and constructing
 sanitary sewer and storm water
 improvements

UR Area Purpose:

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/ASHWOOD CATF1 UR TIF INCREM	14167	14168	1,220,112
CARROLL CITY/CARROLL SCH/ASHWOOD AG CAATF UR TIF INCREM	14197	14198	25,853

Urban Renewal Area Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	54,430	0	1,355,680	0	0	0	1,410,110	0	1,410,110
Taxable	25,853	0	1,220,112	0	0	0	1,245,965	0	1,245,965
Homestead Credits									0

**TIF Sp. Rev. Fund Cash Balance
 as of 07-01-2017:**

0

0

**Amount of 07-01-2017 Cash Balance
 Restricted for LMI**

TIF Revenue: 29,867
 TIF Sp. Revenue Fund Interest: 183
 Property Tax Replacement Claims 2,833
 Asset Sales & Loan Repayments: 0
Total Revenue: 32,883

Rebate Expenditures: 0
 Non-Rebate Expenditures: 32,883
 Returned to County Treasurer: 0
Total Expenditures: 32,883

**TIF Sp. Rev. Fund Cash Balance
 as of 06-30-2018:**

0

0

**Amount of 06-30-2018 Cash Balance
 Restricted for LMI**

Projects For CARROLL ASHWOOD URBAN RENEWAL

Ashwood Bus Park Improvements

Description:	grading, street paving, constructing sanitary sewer and storm water improvements
Classification:	Roads, Bridges & Utilities
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For CARROLL ASHWOOD URBAN RENEWAL

2014 Ashwood Refunding

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	276,973
Interest:	48,878
Total:	325,851
Annual Appropriation?:	No
Date Incurred:	08/12/2014
FY of Last Payment:	2027

Non-Rebates For CARROLL ASHWOOD URBAN RENEWAL

TIF Expenditure Amount:	32,883
Tied To Debt:	2014 Ashwood Refunding
Tied To Project:	Ashwood Bus Park Improvements

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL ASHWOOD URBAN RENEWAL (14019)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/ASHWOOD CATF1 UR TIF INCREM
 TIF Taxing District Inc. Number: 14168
 TIF Taxing District Base Year: 2005
 FY TIF Revenue First Received: 2008
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	04/2006

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,355,680	0	0	0	1,355,680	0	1,355,680
Taxable	0	0	1,220,112	0	0	0	1,220,112	0	1,220,112
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	14,498	1,220,112	1,220,112	0	0

FY 2018 TIF Revenue Received: 29,431

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL ASHWOOD URBAN RENEWAL (14019)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/ASHWOOD AG CAATF UR TIF INCREM
 TIF Taxing District Inc. Number: 14198
 TIF Taxing District Base Year: 2005
 FY TIF Revenue First Received: 2008
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	04/2006

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	54,430	0	0	0	0	0	54,430	0	54,430
Taxable	25,853	0	0	0	0	0	25,853	0	25,853
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	5,132	25,853	25,853	0	0

FY 2018 TIF Revenue Received: 436

Urban Renewal Area Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL OAKPARK URBAN RENEWAL
 UR Area Number: 14022

UR Area Creation Date: 09/2007

to foster economic development in
 the area through public
 improvements including
 constructing and installing
 roadway and utility improvements
 including sanitary sewers, water
 main extensions and storm sewers

UR Area Purpose:

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/OAKPARK OAKTF UR TIF INCREM	14173	14174	0

Urban Renewal Area Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

**TIF Sp. Rev. Fund Cash Balance
 as of 07-01-2017:**

0

0

**Amount of 07-01-2017 Cash Balance
 Restricted for LMI**

TIF Revenue: 0
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 0

Rebate Expenditures: 0
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 0

**TIF Sp. Rev. Fund Cash Balance
 as of 06-30-2018:**

0

0

**Amount of 06-30-2018 Cash Balance
 Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL OAKPARK URBAN RENEWAL (14022)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/OAKPARK OAKTF UR TIF INCREM
 TIF Taxing District Inc. Number: 14174
 TIF Taxing District Base Year: 2007
 FY TIF Revenue First Received: 2010
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	09/2007

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	7,400	0	0	0	0

FY 2018 TIF Revenue Received: 0

◆ Annual Urban Renewal Report, Fiscal Year 2017 - 2018

Urban Renewal Area Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL WESTFIELD URBAN RENEWAL
 UR Area Number: 14023

UR Area Creation Date: 05/2007

UR Area Purpose: To foster economic development in the area through public improvements including sewer, water and street improvements

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/WESTFIELD WESTF UR TIF INCREM	14175	14176	0

Urban Renewal Area Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2017: 0 0 **Amount of 07-01-2017 Cash Balance Restricted for LMI**

TIF Revenue: 0
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 0

Rebate Expenditures: 0
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 0

TIF Sp. Rev. Fund Cash Balance as of 06-30-2018: 0 0 **Amount of 06-30-2018 Cash Balance Restricted for LMI**

◆ Annual Urban Renewal Report, Fiscal Year 2017 - 2018

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL WESTFIELD URBAN RENEWAL (14023)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/WESTFIELD WESTF UR TIF INCREM
 TIF Taxing District Inc. Number: 14176
 TIF Taxing District Base Year: 2007
 FY TIF Revenue First Received: 2010
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	05/2007

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	27,770	0	0	0	0

FY 2018 TIF Revenue Received: 0

▲ Annual Urban Renewal Report, Fiscal Year 2017 - 2018

Urban Renewal Area Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL ACE BUILDERS URBAN RENEWAL
 UR Area Number: 14024

UR Area Creation Date: 05/2008

UR Area Purpose: to foster economic development
 through public improvements
 including water main and sanitary
 sewer installation

Tax Districts within this Urban Renewal Area

	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/ACE BUILDERS ACETF UR TIF INCREM	14179	14180	0

Urban Renewal Area Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2017: 0 0 **Amount of 07-01-2017 Cash Balance Restricted for LMI**

TIF Revenue: 0
 TIF Sp. Revenue Fund Interest: 0
 Property Tax Replacement Claims: 0
 Asset Sales & Loan Repayments: 0
Total Revenue: 0

Rebate Expenditures: 0
 Non-Rebate Expenditures: 0
 Returned to County Treasurer: 0
Total Expenditures: 0

TIF Sp. Rev. Fund Cash Balance as of 06-30-2018: 0 0 **Amount of 06-30-2018 Cash Balance Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
 Urban Renewal Area: CARROLL ACE BUILDERS URBAN RENEWAL (14024)
 TIF Taxing District Name: CARROLL CITY/CARROLL SCH/ACE BUILDERS ACETF UR TIF INCREM
 TIF Taxing District Inc. Number: 14180
 TIF Taxing District Base Year: 2007
 FY TIF Revenue First Received: 2010
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	05/2008

TIF Taxing District Value by Class - 1/1/2016 for FY 2018

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	0	0	0	0	0	0	0
Taxable	0	0	0	0	0	0	0	0	0
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2018	64,635	0	0	0	0

FY 2018 TIF Revenue Received: 0

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

FROM: Jack Wardell, Director of Parks & Recreation

DATE: November 07, 2018

SUBJECT: Waive Purchasing Policy #501 - Golf Course Patio Cover

City staff has had suggestions for a more permanent patio cover on the east side of the golf course clubhouse. J. Schon Construction has provided a quote to build a covered structure that will tie in very nicely to the club house. This project will require the removal of a tree on the south east corner of the clubhouse that should be removed because of the proximity to the clubhouse.

Attached to this memorandum is the quote of J. Schon Construction for building materials for the project. Most of the labor is being donated in honor of John "Foots" Clausen. John passed away this past July. The total project cost is \$16,800.00.

Purchases between \$10,000 and \$50,000

For all purchases over \$10,000, Council approval is required. At least three documented price quotes shall be solicited. Quotes may be solicited in person, by telephone, from websites, or in writing. The process for obtaining Council approval is as follows:

- 1. All purchases or service contracts shall require a separate agenda item.*
- 2. All purchases or service contracts shall be accompanied by a written recommendation from the City Manager for award.*

The family of John Clausen would like to donate to this project and the golf course personnel and city staff would like to recognize John by putting a nice plaque on one of the concrete covered posts.

Funding sources:

John Clausen Memorial	\$5,000.00
MET Committee	\$2,500.00
Golf Tournament Proceeds	TBD
City of Carroll	Up to \$9,300*

The Golf Course General Fund Account Capital Equipment Replacement line has a budget of \$50,000.00. This line item was for a greens mower. The city received bids for purchasing the greens mower and the low bid was \$37,349. There is \$12,651 available that we are requesting to allocate up to \$9,300 from this line item for the project.

RECOMENDATION: For the Mayor and City Council to waive Purchasing Policy No. 501 and to allocate up to \$9,300 from the general fund to help fund the patio cover at the Carroll Municipal Golf Course.

J SCHON CONSTRUCTION

HOME: 712-792-8934

CELL: 712-830-5110

FOR: CARROLL MUNI GOLF DATE: 9/11/2018

CARROLL, IA 51401

DESCRIPTION: NEW PATIO ROOF COVER W/ PERGOLA CONNECTING
NEW WITH EXISTING CLUBHOUSE ROOF

QTY	DESCRIPTION	PRICE	AMOUNT
	16' X 32' GABLE ROOF COVER		\$16,800.00
	* SIX POSTS WRAPPED WITH CONCRETE		
	COLORED BLOCK		
	* MATCHING ROOF, SOFFIT, FASCIA, GUTTER		
	WITH CLUBHOUSE		
	* INTERIOR CEILING-ALUM SOFFIT PANELS		
	* 2 X 12 PERGOLA BOARDS CONNECTING THE		
	TWO ROOFS		
	AS PRICES CONTINUE TO INCREASE, THESE PRICES		
	ARE SUBJECT TO CHANGES IN MARKET PRICING.		
	A DOWNPAYMENT MAY BE REQUIRED TO PURCHASE		
	PRODUCTS IN ADVANCE		
	JARED SCHON	CUSTOMER REPRESENTATIVE	
	PLEASE SIGN BOTH COPIES AND RETURN ONE WITH		
	DOWNPAYMENT.		
	THANK YOU!	JARED SCHON	

JARED SCHON CONSTRUCTION
2728 SKYLINE DRIVE
CARROLL, IA 51401

COLOR

QUOTE

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-W*

DATE: November 7, 2018

SUBJECT: Discussion: Creation of an Urban Revitalization Area to provide Tax Abatement

The Council has been considering the creation of an Urban Revitalization Area in order to provide Tax Abatement for property improvements. Staff has been working to prepare the plan and needs direction from the council on the following items:

- Tax Exemption Schedule for each property classification?
 - Does the city offer a blighted or non-blighted tax exemption schedule for residential properties?
- Duration the Urban Revitalization Area will run?

Tax Exemption Schedule

Based on the property classification, state law sets out the maximum tax exemption schedules that can be offered. The Council has the ability to have a lesser abatement schedule than what is listed in state statute. The following are the maximum tax exemption schedules outlined in state statute:

Multiresidential (3+ living quarters, with 75% of the space for residential purposes):
10 years – 100%

Commercial or Industrial:

10 years - Declining percentage: 80-70-60-50-40-40-30-30-20-20

- OR -

3 years - 100%

Residential in a district that is **NOT** designated as blighted:

5 years - 100%, up to \$75,000 of value added

Residential in a district that **IS** designated as blighted:

10 years - 115%, up to \$20,000 of value added

- OR -

10 years - Declining percentages: 80-70-60-50-40-40-30-30-20-20

- OR -

3 years – 100%

- OR -

10 years – 100%

According to the Carroll County Assessor, only Coon Rapids, Manning, Lanesboro, Lidderdale, and Breda offer tax abatement in Carroll County. Coon Rapids is the only community that provides a tax abatement for blighted residential property. Manning and Breda offer residential tax abatement using non-blighted standards. Manning, Lanesboro, Lidderdale, and Breda offer tax abatement for commercial and industrial properties. Here are the tax exemption schedules for each community:

Coon Rapids

Residential (blighted) and Multiresidential tax exemption with the following schedule:

1 st Year	100%
2 nd Year	90%
3 rd Year	80%
4 th Year	70%
5 th Year	60%
6 th Year	50%
7 th Year	40%
8 th Year	30%
9 th Year	20 %
10 th Year	10%

Manning

Residential (non-blighted) tax exemption on the following schedule:

1 st Year	75% on the first \$75,000
2 nd Year	60% on the first \$75,000
3 rd Year	45% on the first \$75,000
4 th Year	30% on the first \$75,000
5 th Year	15% on the first \$75,000

Multiresidential, Commercial, and Industrial tax exemption on the following schedule:

1 st Year	75%
2 nd Year	60%
3 rd Year	45%
4 th Year	30%
5 th Year	15%

Lanesboro (expires June 2, 2019) and Lidderdale (expired March 18, 2018)

Commercial tax exemption with the following schedule:

1 st Year	75%
2 nd Year	60%
3 rd Year	45%
4 th Year	30%
5 th Year	15%

Breda

Commercial and Industrial tax exemption on the following schedule:

3 years at 100%

- OR -

1 st Year	80%
2 nd Year	70%
3 rd Year	60%
4 th Year	50%
5 th Year	40%

Residential (non-blighted) tax exemption on the following schedule:

5 years at 100% on the first \$75,000

Council consideration on a Tax Exception Schedule for the City of Carroll

Staff need direction on the desired tax exception schedule for each property type (residential, multiresidential, commercial and industrial). As to the residential tax exception, the council should consider if they want to offer a tax exception at the non-blighted or blighted level.

Also, the request from Chad Kanne, Matt Wendl, and Adam Schweers in conjunction with the redevelopment of Morrison Apartments to be called Lincoln Highway Suites, was for a 10-year 100% abatement on the increased value of the renovated building. This level of incentive is not currently provided in Carroll County and is rare in Iowa. In addition to the tax exemption schedules above, here is the level of multiresidential tax exemption schedules provided in other Iowa communities:

- 3 years 100% - Mason City, Cresco, Grinnell, and Fairfield
- 3 years 100% on first \$75,000 - Le Mars
- 3 years 50% - Storm Lake
- 5 years 100% - Perry
- 5 years 100% on the first \$40,000 per unit - Decorah
- 5 year sliding - Van Meter (100%, 100%, 100%, 75%, 50%), Pleasant Hill (75%, 60%, 45%, 30%, 15%), Oskaloosa (80%, 65%, 50%, 35%, 20%)
- Adel (The year construction is started is the abatement level that will be received)
 - 2017-2018 – 7 year 100%
 - 2019-2020 – 3 year sliding (75%, 50%, 25%)
 - After 2020 – Program ends. No abatement unless new program is started.
- 10 years 100% - Mount Pleasant, Spencer
- 10 years sliding - Des Moines very targeted areas (100% first 8 years, 60% year 9, 40% year 10)

At the meeting on August 27th, the Council requested that staff identify a potential area that could be included in an Urban Revitalization Area and to detail the various tax abatement schedules that the City could potentially offer. At the September 10th meeting, staff presented a map of a proposed district that was based, in part, on the Carroll Housing Condition Windshield Survey that was completed by Region XII as part of the 2013 Comprehensive Plan and a suggested Urban Revitalization District that was made by Don Kanne. Attached is that map. At the September 10th meeting, the Council discussed the proposed district and wanted to take time to drive the proposed area before making a decision on a possible district. At the September 24th meeting the Council, it was desired to expand the area northeast up to 18th and Grant Road and southeast to Clark and Grant Road. A copy of this map is attached.

There is some concern with offering a blighted tax exemption schedule for residential properties in the expanded area. While there are blighted properties in the larger area, staff is concerned that the larger area could fail to meet the requirement that a “substantial number” of the properties are blighted which is required by state statute. If the Council desires to provide an expanded residential tax exemption schedule that is offered to blighted properties, staff would recommend that the area be focused to that area that is truly blighted. The Council could also opt to provide a higher blighted incentive in the smaller area and a non-blighted incentive in the larger expanded non-blighted area.

Plan Duration

The Council should provide direction on how long of a period of time they want to initially offer the abatement for. To encourage residents to complete the work in a timely basis, staff would recommend limiting the initial term to 5 to 10 years. The Council always has the opportunity to extend the plan duration in the future or to end it early.

RECOMMENDATION: Mayor and City Council discuss a potential area for an Urban Renewal District and provide feedback to staff on a proposed tax exemption schedule and plan duration.

CARROLL COUNTY APPRAISAL

Don Kanne
Certified Residential Appraiser

512 N Court St
Carroll, IA 51401
P: 712-792-2776
F: 712-792-2746
ccappraisal@westianet.net

www.carrollcountyappraisals.com

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dexknow

Carroll street map

directo

Telephone subscri
new listings to app
directly to arrange

Resolving Disput

Your local telephon
number listed in th

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Iowa Utilities Boar

Customer Service

1375 E Court Ave

Des Moines, Iowa

Toll free 877 565-

or Email customer

or Fax 515 725-73

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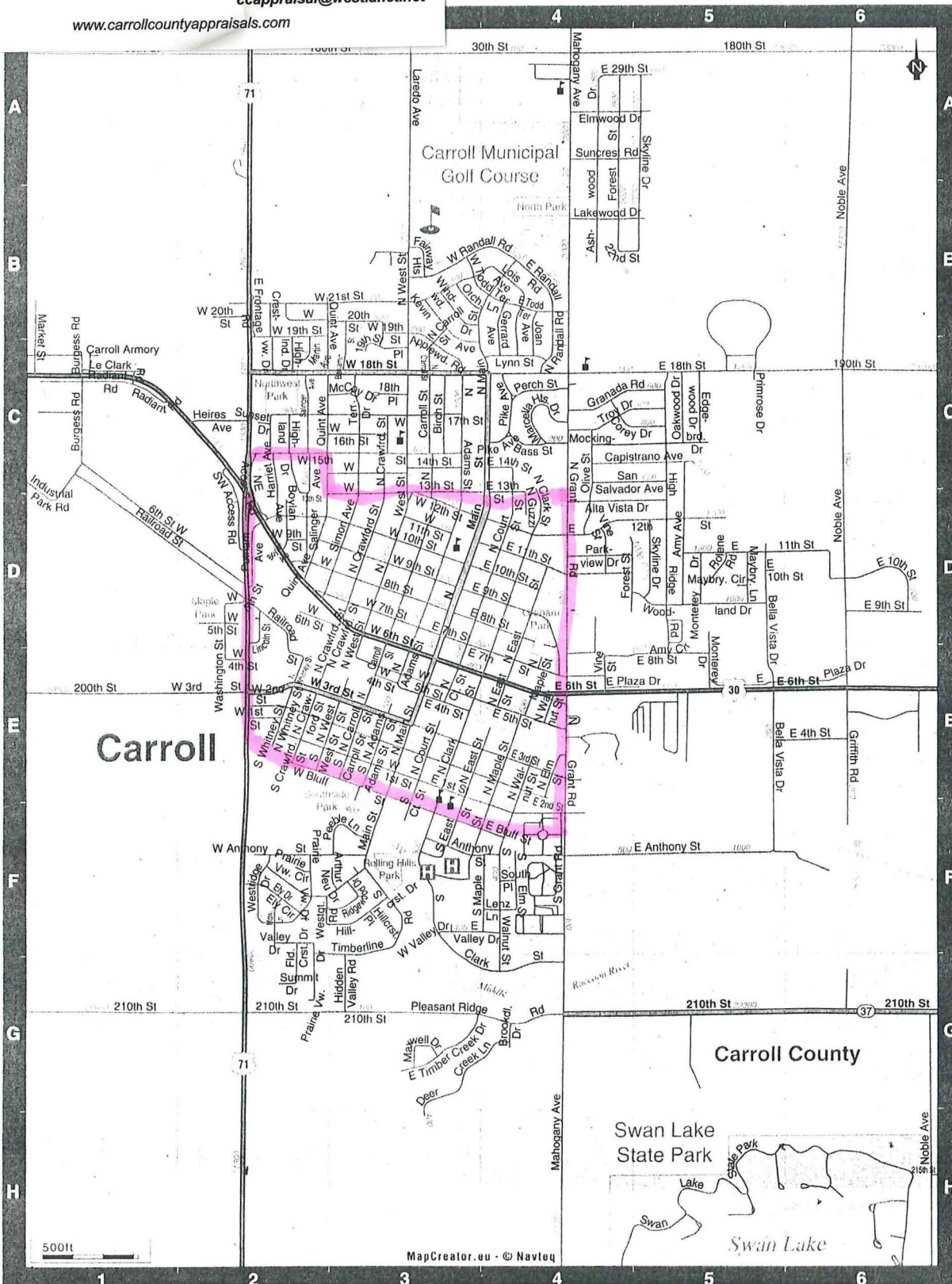
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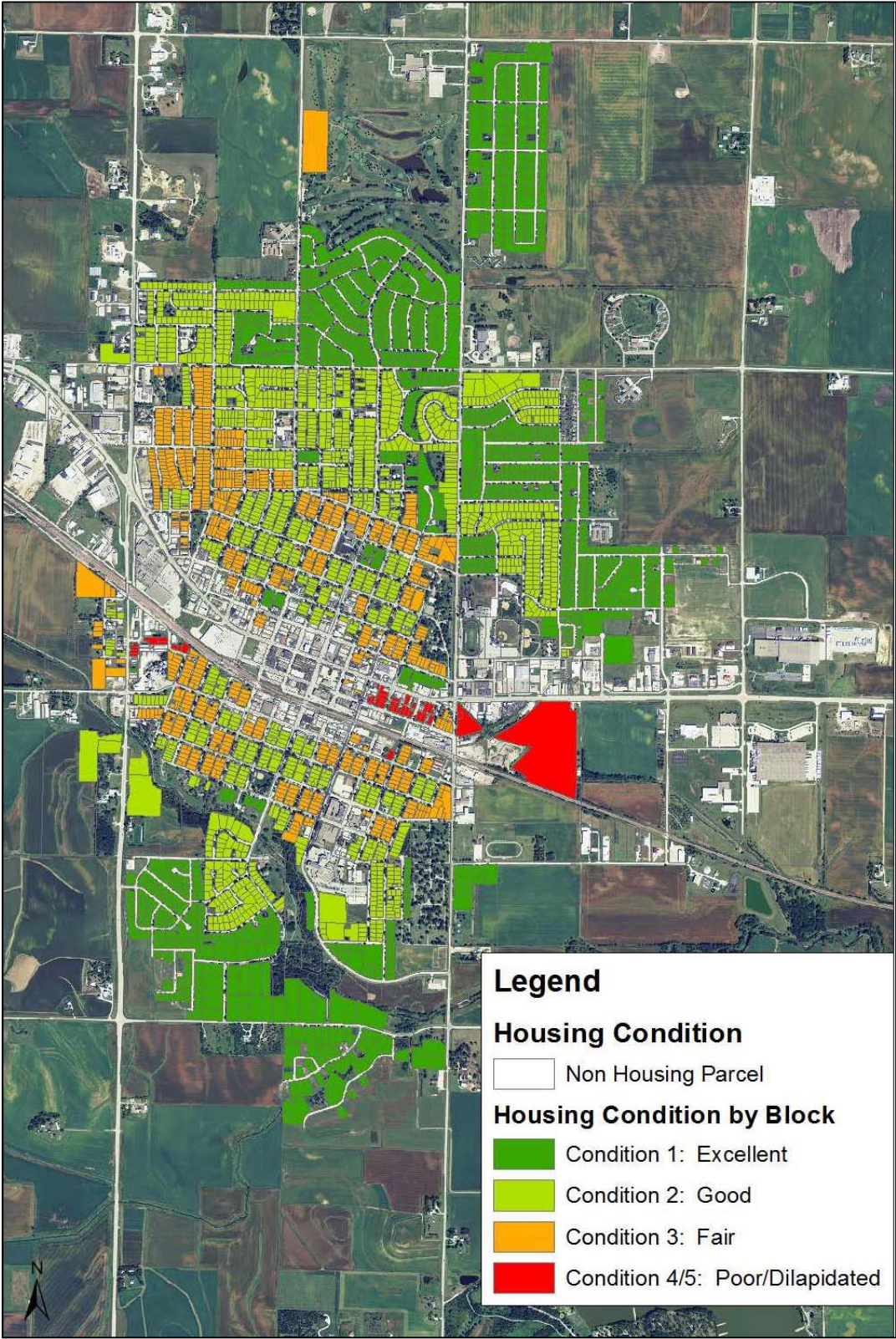
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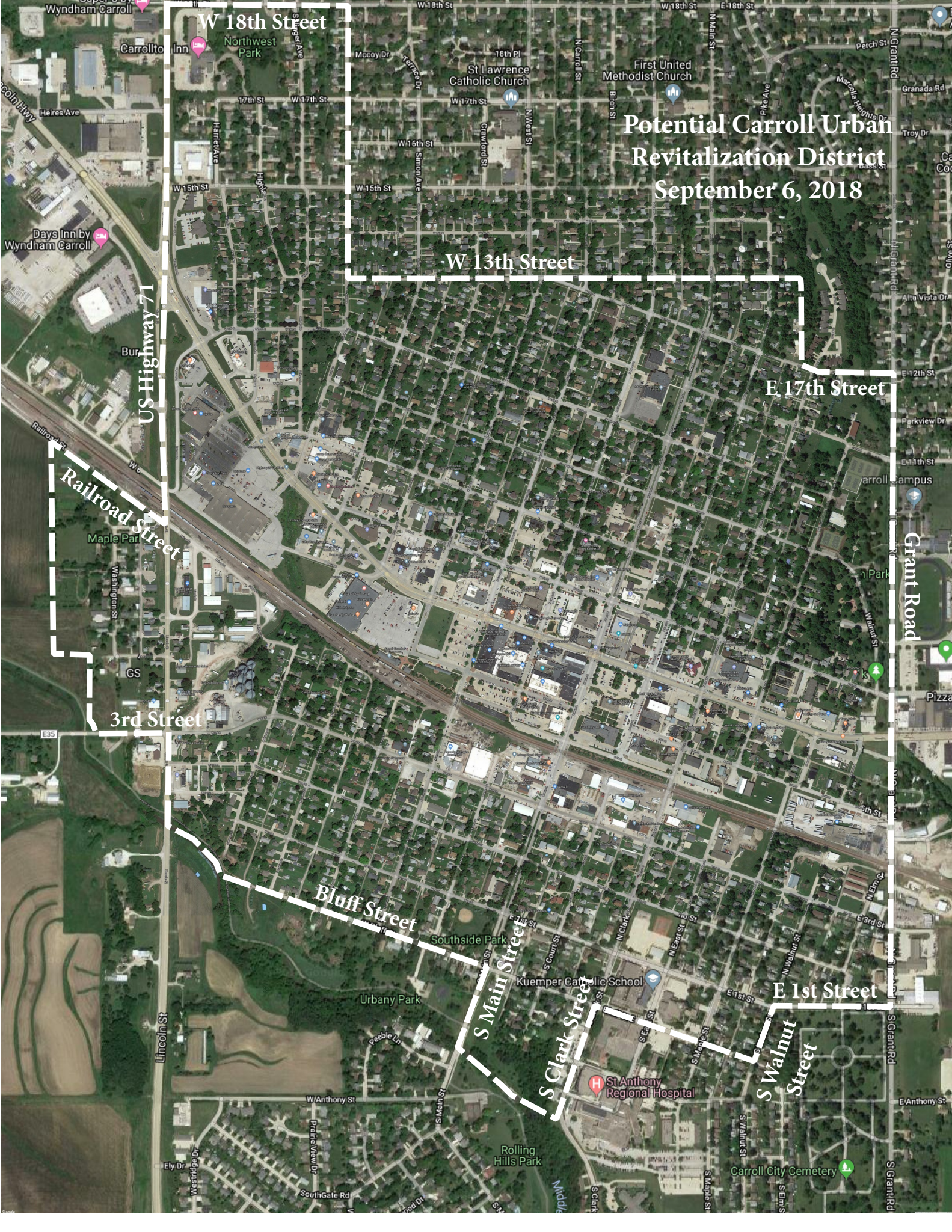
Carroll Street Map

© 2014 Dex

© 2014 Dex

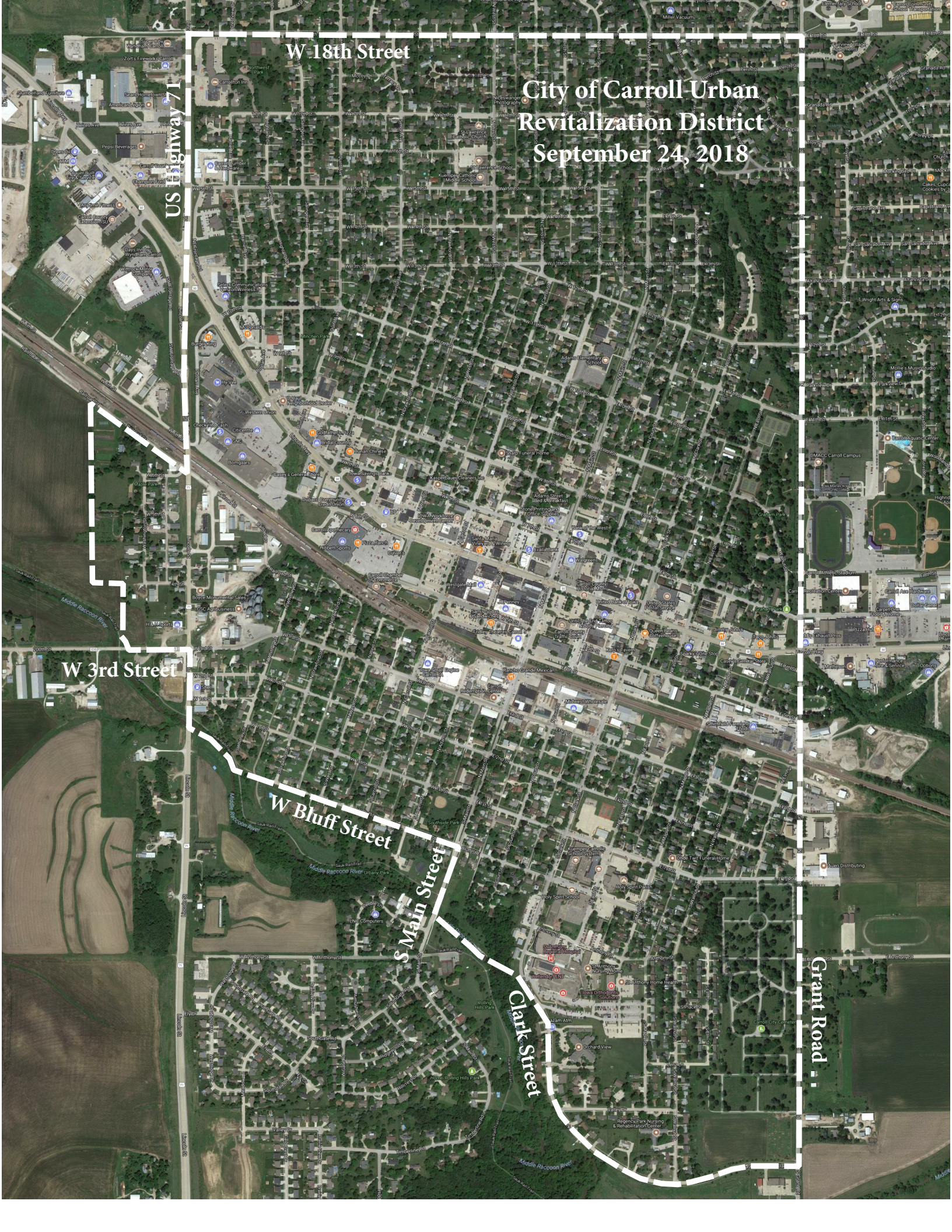
Figure 4-7: Carroll Housing Condition Windshield Survey





Potential Carroll Urban
Revitalization District
September 6, 2018

Super 8 by Wyndham Carroll
Carroll Inn
Northwest Park
McCoy Dr
18th Pl
St Lawrence Catholic Church
First United Methodist Church
W 18th Street
W 17th Street
W 16th Street
W 15th Street
W 14th Street
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E 4th Street
E 3rd Street
E 2nd Street
E 1st Street
S Main Street
S Clark Street
S Walnut Street
Bluff Street
3rd Street
US Highway 71
Railroad Street
Maple Park
Southside Park
Urbany Park
Rolling Hills Park
Carroll City Cemetery
St Anthony Regional Hospital
Kuemper Catholic School
St Lawrence Catholic Church
First United Methodist Church
Carroll Campus
Pizza Hut
Days Inn by Wyndham Carroll
Heires Ave
Bur
Lincoln St
Westridge Dr
Ely Dr
SouthGate Rd
Prairie View Dr
W Anthony St
N Main St
N Carroll St
N West St
N Clark St
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N Walnut St
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W 18th Street

City of Carroll Urban
Revitalization District
September 24, 2018

US Highway 71

W 3rd Street

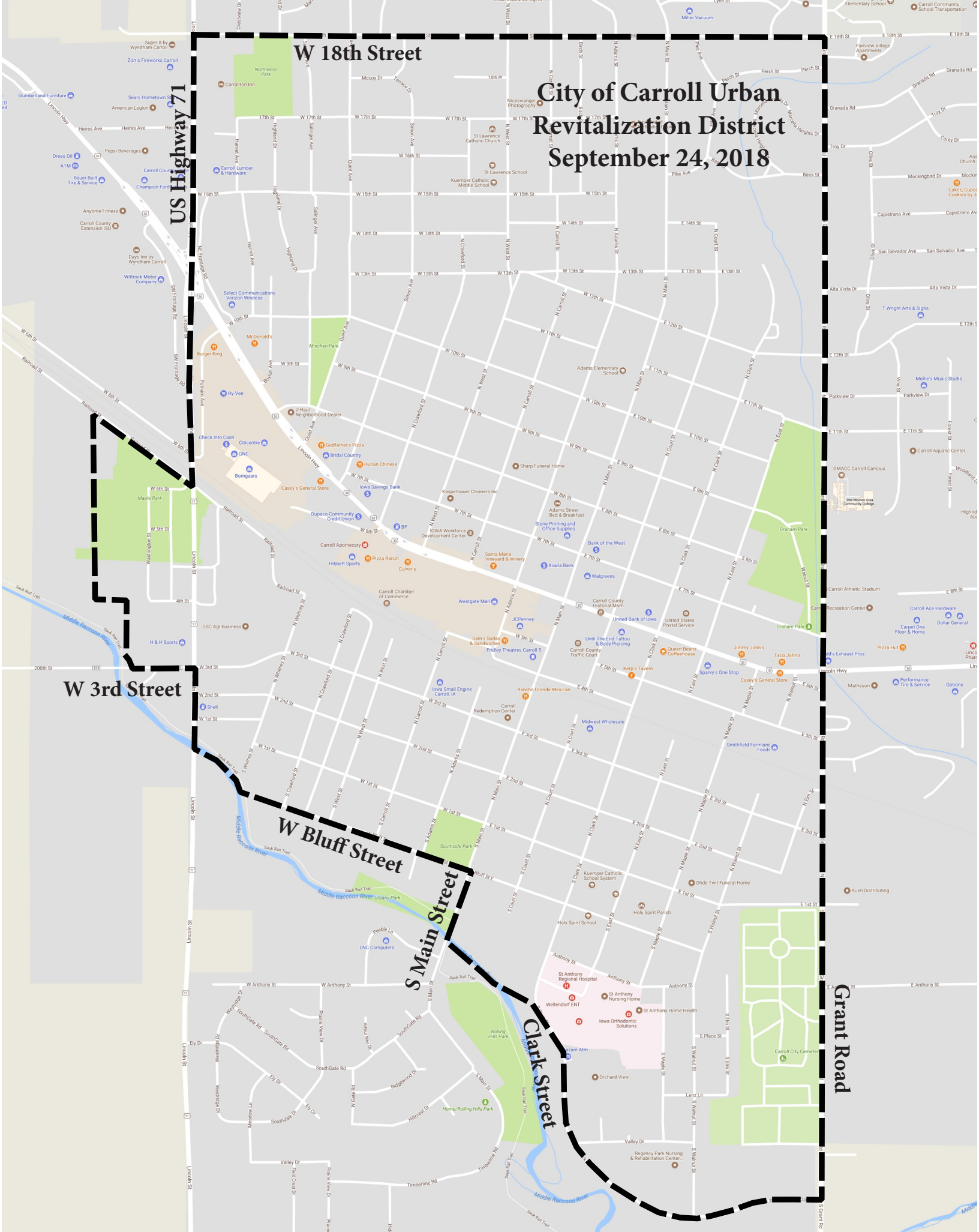
W Bluff Street

S Main Street

Clark Street

Grant Road

City of Carroll Urban Revitalization District September 24, 2018



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 *MJP-W*

DATE: November 7, 2018

SUBJECT: Committee Reports

1. Library Board (meets 3rd or 4th Monday of month) –
2. Board of Adjustment (meets 1st Monday of month) –
3. Planning and Zoning Commission (meets 2nd Wednesday of month) –
4. Carroll Airport Commission (meets 2nd Monday of month) –
5. Parks, Recreation & Cultural Advisory Board (meets 3rd Monday of January, March, May, July, September and November) – **October 29, 2018**
6. Carroll County Solid Waste Management Commission (meets 2nd Tuesday of month) – **October 17, 2018**
7. Historical Preservation Commission (no regular meeting dates) – **October 18, 2018**
8. Safety Committee (no regular meeting dates) –
9. Civil Service Commission (as needed) – **October 29, 2018**

PARKS, RECREATION AND CULTURAL BOARD MEETING MINUTES
October 29, 2018 @ 5:15 P.M.
Carroll Recreation Center - Crafts Room

The Parks, Recreation and Cultural Board met on this date at 5:15 p.m. at the Farner Government Building – Council Chambers. Members Present: Jeff Aden, Summer Boes, Christine Dirxx, Matt Hodges, Brook Mikkelsen, Ryan Milligan, Clay Netusil and Lois Neu. Absent: None. Staff Present: Jack Wardell, Director of Parks and Recreation, Joel Cortum, Recreation Program Specialist.

* * * * *

The meeting was called to order at 5:15 P.M.

* * * * *

It was moved by Milligan and seconded by Aden to approve the October 29, 2018 agenda. All present voted Aye.

* * * * *

It was moved by Boes and seconded by Neu to approve the July 16, 2018 minutes. All present voted Aye.

* * * * *

Wardell reviewed the Pickleball Court Complex project. City Council has directed City Staff to look at alternative locations for the courts. Wardell asked committee to give any suggestions for possible locations. No action required.

* * * * *

Wardell reviewed the Northeast Park Master Plan. No action required.

* * * * *

Wardell discussed the City Council approved a resolution to enter into a Professional Services Agreement with Shive-Hattery for design of the two trails project which are extension of the trail from Veterans Park then proceeding across Grant Road to the Municipal Golf Course then north to 30th Street. Second trail would go around the Youth Sports Complex and Soccer Fields. Wardell will bring back both completed designs and cost estimates to the board for their recommendations to the City Council. No action required.

* * * * *

Wardell and Cortum reviewed the Aquatic Center 2018 season. No action required.

* * * * *

Cortum reviewed the fall recreation programs, No action required.

* * * * *

During committee discussion it was recommended the City should look at a Study of the Aquatic Center to investigate the need for structural changes. The group for this study should include youth members on the committee. Example of changes would be changing out or adding a new slide. No action required.

* * * * *

It was moved by Milligan and seconded by Aden to adjourn at 6:45. All present voted Aye.

CARROLL COUNTY SOLID WASTE MANAGEMENT COMMISSION
EXECUTIVE BOARD MEETING--UNOFFICIAL MINUTES

October 17, 2018

1. The meeting was called to order at 8:00 a.m. by Chairman Marty Danzer, in the boardroom of the Carroll County Recycling Center. Others in attendance were Mike Schwabe, City of Breda; and Dr. Eric Jensen, City of Carroll. Also attending were Mary Wittry, Director and Dan Halbur, Office Manager.
2. Agenda: Schwabe made the motion and Dr. Jensen seconded to approve the agenda as presented. Motion carried, all voting aye.
3. Dr. Jensen made the motion and Schwabe seconded to approve the minutes of the Executive Board meeting on September 18, 2018. Motion carried, all voting aye.
4. Danzer reviewed the Bills Payable--see attached. Wittry went over the following: Bauer Built--\$523.75--tires & repairs; City of Carroll--\$1213.92--jet lift station and leachate line; Foth--\$19304.70--consulting, groundwater, cell design, maintenance building; Iowa Communities Assurance Pool--\$14061.53--liability insurance; MasterCard--\$200.00--ad for compactor; O'Halloran International--\$8636.72--hook lift truck repairs; Rotert Construction--\$92836.37--maintenance building pay app #4; Mike Schultes Construction--\$1614.91--base for electronic sign; TJ's Hauling--\$5277.36--two months billing and freight on residue; West Central Iowa Rural Water Association--\$2037.02--connection to maintenance building. Dr. Jensen made the motion and Schwabe seconded to approve the bills as presented. Motion carried, all voting aye.
5. Halbur presented the financial report --see attached. Schwabe made the motion and Dr. Jensen seconded to approve the financial report as presented. Motion carried, all voting aye.
6. Discuss/approve North Central Correctional Facility contract change: Schwabe made the motion to accept Wittry's recommendation to increase inmate incentive pay to \$30.00 per day and Dr. Jensen seconded. Motion carried, all voting aye.
7. Wittry discussed the need to sell the 816F II Compactor: Dr. Jensen made the motion to sell the compactor and Schwabe seconded. Motion carried, all voting aye.
8. Discuss/approve solar project contractor: Wittry discussed the 2 bids received for the solar project. Schwabe made the motion and Dr. Jensen seconded to approve the Lifetime Solar bid of \$74990.00. Motion carried, all voting aye.
9. Wittry stated the warranty period is running out on the current 973 track loader: Dr. Jensen made the motion and Schwabe seconded to approve the purchase of the 973 track loader. Motion carried, all voting aye.
10. Wittry discussed estimates for the commingle line/air infiltration upgrades. Schwabe made the motion to proceed with the commingle line/air infiltration upgrades and Dr. Jensen seconded. Motion carried, all voting aye.
11. Wittry informed the board that Dan Henkenius received the "Outstanding Professional Achievement" award at the Fall Conference.
12. Building update: Wittry reported that concrete work will be completed this week and construction of the building will start next week.
13. Landfill update: Wittry reported that JB Holland will arrive in late October/early November.
14. Recycling update: Halbur reported on market prices.
15. Other: Bob Muhlbauer will discuss the final June 30, 2018 audit report at the November meeting.
16. Next meeting date: Tuesday, November 13, 2018 at 8:00 a.m.
17. Dr. Jensen made the motion and Schwabe seconded to adjourn the meeting at 9:17 a.m. Motion carried, all voting aye.

Respectfully submitted by:

Daniel J Halbur

**Carroll Historic Preservation Commission
City of Carroll
Meeting Minutes
Thursday, October 18, 2018**

Venue: City Hall Conference Room

Members of the City of Carroll Historic Preservation Commission met in Carroll City Hall.

Members present were: Barbara Hackfort, Chairperson; Vicki Gach, Jacob Fiscus and Mary Baumhover. Absent were: Carolyn Siemann, Joni Rutten, and Frank Hermesen. The meeting was called to order at 10:00 am by Chairperson, Barbara Hackfort.

The presented agenda was approved by consensus. The minutes of the June 21, 2018 meeting were presented and a correction noted in regard to the times the City Cemetery Museum is open. The minutes were corrected to read "open from dawn to dusk", rather than "dusk to dawn". The minutes were then unanimously approved as corrected on motion by Vicki Gach, seconded by Jacob Fiscus.

The first item of business was the Cemetery Museum update, specifically the concern about locking and unlocking the door. The lock currently has a code – making is inaccessible to the public. A programmed time lock is needed with a key. Barbara and Vicki will meet with Jack Wardell, who supervises the cemetery activities. The carriage door has not yet been fixed by the builder, Nate Nagle. Sweeps need to be added to the bottom of the door. Vicki Gach reported that Larry Boyce has offered to put up a Carroll City Cemetery sign on the pillar at the north gate of the cemetery.

The Marketing of the Characters Calendar Project was discussed. It was reported that of the approximately 500 copies to be printed, approximately 190 are available so far, and about 100 have been sold. Calendars have been placed at the Chamber of Commerce, Carroll City Hall, the Carroll County Historical Museum and the Apothecary. On November 26, the Carroll County Historical Museum will be featured at the Pizza Hut and calendars could be sold at that time. Vicki reported that local clubs/groups of Lions, Kiwanis and the United Way will no longer be open to sales of other group's items at their events.

Barbara Hackfort and Vicki Gach reported on the NAPC/Preserve Iowa Summit they attended in July 2018 in Des Moines. Barbara and Vicki also reported on a trip to the Winterset, Iowa Historical Museum and Country School and recommended that others to visit the site.

A proposal was discussed for the Carroll City Historic Commission to sponsor a Training Workshop in Repointing Technics at the City Cemetery Museum in Carroll. President Barbara has contacted Iowa Preservation Commission Director, Paula Mohr, to present the proposal and check requirements. The project would take place at the Carroll City Cemetery Museum and give instructions and hands-on opportunities to participate in the repointing of that building. Elements to be decided include the process of original restoration, the original mortar, contacting a mason and other details, etc. Barbara noted that this project could possibly be held in July, 2019; that it would probably be costly and a larger request for funding would be made to the city. Possible coordination with Chamber of Commerce tourism activities was discussed. Motion was made by Jacob Fiscus, seconded by Vicki Gach and unanimously approved to further explore and plan to sponsor the project.

Motion to adjourn was made by Vicki Gach, seconded by Jacob Fiscus and approved. The next meeting will be announced by the Chairperson.

Respectfully submitted,
Mary Baumhover, Secretary

Note: These minutes have not been officially approved.

CIVIL SERVICE COMMISSION
MINUTES OF OCTOBER 29, 2018

The City of Carroll Civil Service Commission met on Monday, October 29, 2018 at 2:00 P.M. in the Carroll Police Department Police Chief's Office. Members present: Phil Markway, Chairperson, and Sheri Mertz. Absent: Todd Bierl. Also present: Police Chief Brad Burke and City Clerk Laura Schaefer.

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It was moved by Mertz, seconded by Markway, to approve the minutes of the July 21, 2018, meeting as written. All present voted aye. Absent: Bierl. Motion carried.

* * * * *

The Commission members discussed the exams and interview scores for the entry level police officer position.

It was moved by Mertz, seconded by Markway, to approve the following eligibility list for the position of Police Officer:

Dillon Feld

Blake Fiferlick

Eric Hahn

Nicholas Johnson

Steven Pudenz

Jordan Shoesmith

All present voted aye. Absent: Bierl. Motion carried.

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It was moved by Mertz, seconded by Markway, to adjourn at 2:38 P.M. All present voted aye. Absent: Bierl. Motion carried.

ATTEST:

Phil Markway, Chairperson

Laura A. Schaefer, City Clerk