



## **City Council Meeting**

**Monday, May 8, 2023 at 5:15 pm**

### **LOCATION OF MEETING:**

City Hall Council Chambers, 627 N. Adams Street, Carroll, Iowa 51401

### **NOTICE**

In addition to attending the meeting in person, the public can watch the meeting live from the City's Cable Access Channel CAAT6 available on Western Iowa Network and Mediacom or on the City's YouTube channel by going to: <https://www.youtube.com/CityofCarrollIowa> If you choose to watch live on YouTube you are encouraged to subscribe to the City's YouTube channel so you can access the meeting live when it starts. CAAT6 and YouTube meeting feeds are a view only option and you will not be able to participate in the meeting via CAAT6 or YouTube.

The City of Carroll will make the meeting available telephonically via zoom for those individuals who wish to attend remotely. Individuals wishing to attend remotely need to contact the City at 712-792-1000 by 3:00 PM the day of the meeting to make arrangements.

### **AGENDA**

- 1. Pledge of Allegiance**
- 2. Roll Call**
- 3. Consent Agenda**
  - a. Approval of Minutes of the April 24, 2023 Meeting**
  - b. Approval of Bills and Claims**
  - c. Licenses and Permits:**
    - New Cigarette Permit - Antonia's Vapes
  - d. Fire Station Floor Replacement**
  - e. Report of Bid Opening - 2 Front Mount Mowers**
- 4. Oral Requests and Communications from the Audience**

Members of the public wishing to address the Council for items not on the agenda are asked to approach the podium and wait to be recognized. After recognition, the person shall state their name and address for the record. Statement or questions are limited to five (5) minutes.

- 5. Ordinances**

- None

## 6. Resolutions

- a. FY 2024 Health Insurance Renewal
- b. FY 2024 Voluntary Dental Insurance Offering
- c. Adams Street Reconstruction

- Ahlers & Cooney Engagement Agreement
- Resolution Approving Petition and Waivers
- Resolution of Necessity for the Adams Street Reconstruction, Ordering Construction of the Project, Approving Preliminary Plat and Schedule of Assessments and Estimate of Cost, Tentative Approval of Plans, Specifications, Form of Contract and Final Estimate of Cost, and Fixing a Date for a Public Hearing on Final Adoption of Plans, Specifications, Form of Contract and Estimate of Cost and a Date Construction Bids will be Received for the Project
- Current Project Schedule

Also see item VII.A – [October 25, 2021](#) – Adams Street Reconstruction – Agreement for Engineering Services

and item 7.a – [March 14, 2022](#) – Adams Street Reconstruction – Project Schedule

and item 8.a – [October 10, 2022](#) – Adams Street Reconstruction – Public Information Meetings

## 7. Reports

- a. F.Y. 2021-2022 Annual Financial Statement Audit
- b. Street Closure - RAGBRAI
- c. Street Closure - Chamber Night Shift
- d. Report of Bid Opening - Golf Cars
- e. Set Public Hearing Date for FY 2022-2023 Budget Amendment #2

## 8. Committee Reports (Informational Only)

## 9. Comments from the Mayor

## 10. Comments from the City Council

## 11. Comments from the City Manager

## 12. Adjourn

May Meetings:

\* Airport Commission – May 8, 2023 – Airport Terminal Building - 21177 Quail Ave

~~\* Planning and Zoning Commission – May 10, 2023 – City Hall – 627 N Adams St~~

\* Library Board of Trustees – May 15, 2023 – Carroll Public Library – 118 E 5th St

\* City Council – May 22, 2023 – City Hall – 627 N Adams St

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

*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

APRIL 24, 2023

(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 Council Chambers, City Hall, 627 N Adams Street. Council Members present: Kyle Bauer, Misty Boes, Tom Bordenaro, LaVern Dirx, Carolyn Siemann and JJ Schreck. Absent: None. Mayor Mark Beardmore presided and City Attorney Dave Bruner was in attendance.

\* \* \* \* \*

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

\* \* \* \* \*

Mayor Beardmore read a proclamation declaring April 28, 2023, as Arbor Day in Carroll, Iowa, and urged all citizens to participate in tree planting programs that will ensure a greener Carroll and a greener Iowa and to nurture, protect and wisely use Iowa's natural wonder of trees. No Council action taken.

\* \* \* \* \*

It was moved by Bordenaro, seconded by Schreck, to approve the following items on the consent agenda: a) minutes of the April 10, 2023 Council meeting, as written; b) bills and claims in the amount of \$629,225.89; c) Licenses and Permits: Renewal of Class "E" Retail Alcohol License – *Walgreens #10770*; Renewal of Class "E" Retail Alcohol License – *Hy-Vee*; Renewal of Class "E" Retail Alcohol License – *Beer Thirty Carroll*; Renewal of Special Class "C" Retail Alcohol License – *Napoli's Italian Restaurant*; New Class "B" Retail Alcohol License – *Sparky's One Stop #29*; and New Special Class "C" Retail Alcohol License – *Taqueria El Palomo*; and d) Resolution No. 23-22, The Complete Preventative Maintenance for Hydraulic Elevators for the Carroll Recreation Center Building with Schumacher Elevator Company. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

\* \* \* \* \*

There were no oral requests or communications from the audience.

\* \* \* \* \*

It was moved by Bordenaro, seconded by Bauer, to approve the second reading and waive the third reading of an ordinance amending the Code of Ordinances of the City of Carroll by Adding a New Subsection Establishing a New Special Use in an A-2 Zoning District. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

It was moved by Siemann, seconded by Boes, to adopt said Ordinance No. 2302. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

\* \* \* \* \*

It was moved by Bauer, seconded by Dirkx, to approve Resolution No. 23-23, Providing Match Funds for the 2023 Iowa Finance Authority HOME Down Payment Assistance Program Grant. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

\* \* \* \* \*

It was moved by Dirkx, seconded by Schreck, to approve Resolution No. 23-24, New Policy No. 0318 – Community Catalyst Building Remediation Grant Match Program. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

\* \* \* \* \*

It was moved by Bauer, seconded by Schreck, to approve Resolution No. 23-25, Support of Workforce Housing Tax Credit Program Being Used for Court Street Lofts at 502 N. Court Street, Carroll, Iowa, to be Developed by Court Street, LLC. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

\* \* \* \* \*

It was moved by Bordenaro, seconded by Schreck, to approve Resolution No. 23-26, Setting Dates of a Consultation and a Public Hearing on a Proposed Eighth Amended and Restated Urban Renewal Plan for the Central Business District Project Area in the City of Carroll, State of Iowa. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

\* \* \* \* \*

It was moved by Bordenaro, seconded by Bauer, to adjourn at 5:49 p.m. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

---

Mark E. Beardmore, Mayor

ATTEST:

---

Laura A. Schaefer, City Clerk

```

=====PAYMENT DATES=====
PAID ITEMS DATES : 4/21/2023 THRU 5/04/2023
PARTIALLY ITEMS DATES: 4/21/2023 THRU 5/04/2023
UNPAID ITEMS DATES : 4/21/2023 THRU 5/04/2023

=====ITEM DATES=====
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023

=====POSTING DATES=====
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
  
```

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-001621	ACE HARDWARE	SUPPLIES RETURNED	2.00-	0.00	000000	0/00/00	2.00-
01-001621	ACE HARDWARE	REPAIR PARTS	27.99	0.00	000000	0/00/00	27.99
01-001621	ACE HARDWARE	VACUUM REPAIRS	19.99	0.00	000000	0/00/00	19.99
01-001621	ACE HARDWARE	TOOL HOOKS	70.88	0.00	000000	0/00/00	70.88
01-001621	ACE HARDWARE	MP - REPAIR PARTS	19.98	0.00	000000	0/00/00	19.98
01-001621	ACE HARDWARE	MP - REPAIR PARTS	19.98	0.00	000000	0/00/00	19.98
01-001621	ACE HARDWARE	CLEANER AND BROOM	41.96	0.00	000000	0/00/00	41.96
01-001621	ACE HARDWARE	#35 HOSES	3.96	0.00	000000	0/00/00	3.96
01-001621	ACE HARDWARE	SUPPLIES	70.98	0.00	000000	0/00/00	70.98
01-001621	ACE HARDWARE	GP BATHROOM REPAIRS	28.98	0.00	000000	0/00/00	28.98
01-001621	ACE HARDWARE	PAINT	29.99	0.00	000000	0/00/00	29.99
01-001621	ACE HARDWARE	SLOWPITCH FIELDS FAUCET	9.99	0.00	000000	0/00/00	9.99
01-001621	ACE HARDWARE	CLEANING SUPPLIES	9.99	0.00	000000	0/00/00	9.99
01-001621	ACE HARDWARE	SWIM FLAGS	44.97	0.00	000000	0/00/00	44.97
01-001621	ACE HARDWARE	SUPPLIES	12.97	0.00	000000	0/00/00	12.97
01-001621	ACE HARDWARE	SUPPLIES	15.98	0.00	000000	0/00/00	15.98
01-001621	ACE HARDWARE	SUPPLIES	3.99	0.00	000000	0/00/00	3.99
01-001621	ACE HARDWARE	EXTENSION CORD	15.99	0.00	000000	0/00/00	15.99
01-001621	ACE HARDWARE	SUPPLIES	45.97	0.00	000000	0/00/00	45.97
01-001621	ACE HARDWARE	SUPPLIES	6.99	0.00	000000	0/00/00	6.99
01-001621	ACE HARDWARE	REPAIR PARTS	19.99	0.00	000000	0/00/00	19.99
01-001621	ACE HARDWARE	MP - SUPPLIES	41.96	0.00	000000	0/00/00	41.96
01-001621	ACE HARDWARE	SUPPLIES	73.95	0.00	000000	0/00/00	73.95
		** TOTALS **	635.43	0.00			635.43
01-001910	AHLERS & COONEY P.C.	GENERAL UR QUESTIONS	132.00	0.00	000000	0/00/00	132.00
01-001910	AHLERS & COONEY P.C.	8TH AMENDED UR PLAN	490.50	0.00	000000	0/00/00	490.50
		** TOTALS **	622.50	0.00			622.50
01-002370	ARNOLD MOTOR SUPPLY	SUPPLIES	7.99	0.00	000000	0/00/00	7.99
01-002370	ARNOLD MOTOR SUPPLY	AIR HOSE CONNECTORS	10.88	0.00	000000	0/00/00	10.88
01-002370	ARNOLD MOTOR SUPPLY	BATTERY CHARGER	47.07	0.00	000000	0/00/00	47.07
		** TOTALS **	65.94	0.00			65.94
01-002805	BADDING CONSTRUCTION CO.	REC CENTER IMP #8	394,915.00	0.00	000000	0/00/00	394,915.00
01-002805	BADDING CONSTRUCTION CO.	STREET MAINT. BLDG #23	180,121.50	0.00	000000	0/00/00	180,121.50
		** TOTALS **	575,036.50	0.00			575,036.50
01-002826	BARCO MUNICIPAL PRODUCTS	42" FLEXIBLE POSTS	363.76	0.00	000000	0/00/00	363.76
		** TOTALS **	363.76	0.00			363.76
01-003400	BEELENER SERVICE INC.	IRRIGATION SYSTEM REPAIRS	763.50	0.00	000000	0/00/00	763.50
		** TOTALS **	763.50	0.00			763.50

```

=====PAYMENT DATES=====
PAID ITEMS DATES : 4/21/2023 THRU 5/04/2023
PARTIALLY ITEMS DATES: 4/21/2023 THRU 5/04/2023
UNPAID ITEMS DATES :

=====ITEM DATES=====
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023

=====POSTING DATES=====
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
  
```

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-003043	BERNHOLTZ MASONRY	BAND SHELL REPAIRS	130.30	0.00	000000	0/00/00	130.30
		** TOTALS **	130.30	0.00			130.30
01-003515	BOMGAARS	CUTTING WHEELS	22.19	0.00	000000	0/00/00	22.19
01-003515	BOMGAARS	SUPPLIES	394.17	0.00	000000	0/00/00	394.17
01-003515	BOMGAARS	TOOLS - AIR HOSE	135.95	0.00	000000	0/00/00	135.95
01-003515	BOMGAARS	SUPPLIES	9.99	0.00	000000	0/00/00	9.99
01-003515	BOMGAARS	SUPPLIES	13.96	0.00	000000	0/00/00	13.96
01-003515	BOMGAARS	LL - FIELD #8 CRABGRASS	39.99	0.00	000000	0/00/00	39.99
01-003515	BOMGAARS	SUPPLIES	26.26	0.00	000000	0/00/00	26.26
		** TOTALS **	642.51	0.00			642.51
01-003791	CAPITAL ONE	SUPPLIES	112.48	112.48-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	SUPPLIES	72.47	72.47-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	SUPPLIES	11.70	11.70-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	PROGRAM SUPPLIES	74.19	74.19-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	PRINTER	154.00	154.00-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	SUPPLIES	67.12	67.12-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	PROGRAM SUPPLIES	7.47	7.47-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	SUPPLIES	73.57	73.57-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	CARPET CLEANER	166.94	166.94-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	SUPPLIES	28.63	28.63-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	SUPPLIES	37.79	37.79-	126944	5/02/23	0.00
01-003791	CAPITAL ONE	AIR FILTERS	103.66	103.66-	126944	5/02/23	0.00
		** TOTALS **	910.02	910.02-			0.00
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	87.15	0.00	000000	0/00/00	87.15
01-004138	CAPITAL SANITARY SUPPLY	CLEANING SUPPLIES	249.67	0.00	000000	0/00/00	249.67
		** TOTALS **	336.82	0.00			336.82
01-000747	CARROLL AUTO SUPPLY	PARTS RETURNED	125.86-	0.00	000000	0/00/00	125.86-
01-000747	CARROLL AUTO SUPPLY	PARTS RETURNED	8.69-	0.00	000000	0/00/00	8.69-
01-000747	CARROLL AUTO SUPPLY	OIL FILTERS #14	14.50	0.00	000000	0/00/00	14.50
01-000747	CARROLL AUTO SUPPLY	#36 - OIL CHANGE	174.19	0.00	000000	0/00/00	174.19
01-000747	CARROLL AUTO SUPPLY	TRUCK SEAL	8.69	0.00	000000	0/00/00	8.69
01-000747	CARROLL AUTO SUPPLY	ANTI-FREEZE	33.26	0.00	000000	0/00/00	33.26
01-000747	CARROLL AUTO SUPPLY	RADIATOR HOSE	134.37	0.00	000000	0/00/00	134.37
		** TOTALS **	230.46	0.00			230.46
01-004146	CARROLL CONTROL SYSTEMS	BOILER REPAIRS	456.45	0.00	000000	0/00/00	456.45
		** TOTALS **	456.45	0.00			456.45
01-004155	CARROLL COUNTY	GASOLINE	6,249.93	0.00	000000	0/00/00	6,249.93
		** TOTALS **	6,249.93	0.00			6,249.93

```

=====PAYMENT DATES=====
PAID ITEMS DATES : 4/21/2023 THRU 5/04/2023
PARTIALLY ITEMS DATES: 4/21/2023 THRU 5/04/2023
UNPAID ITEMS DATES :
=====ITEM DATES=====
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
=====POSTING DATES=====
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
4/21/2023 THRU 5/04/2023
  
```

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-004174	CARROLL COUNTY SHERIFF	FINGERPRINTS	100.00	0.00	000000	0/00/00	100.00
		** TOTALS **	100.00	0.00			100.00
01-004196	CARROLL HYDRAULICS	#26 HYDRAULIC HOSE	134.72	0.00	000000	0/00/00	134.72
01-004196	CARROLL HYDRAULICS	BALL FIELD DRAGGER REPAIRS	98.74	0.00	000000	0/00/00	98.74
		** TOTALS **	233.46	0.00			233.46
01-004237	CARROLL VETERINARY CLINIC	MAY DOG CARE CONTRACT	650.00	0.00	000000	0/00/00	650.00
01-004237	CARROLL VETERINARY CLINIC	JUNE DOG CARE CONTRACT	650.00	0.00	000000	0/00/00	650.00
		** TOTALS **	1,300.00	0.00			1,300.00
01-004325	CENTRAL IOWA DISTRIBUTING	OPERATING SUPPLIES	510.00	0.00	000000	0/00/00	510.00
		** TOTALS **	510.00	0.00			510.00
01-002998	CENTURYLINK	BACKUP PHONE LINE	158.45	158.45-	126866	4/21/23	0.00
01-002998	CENTURYLINK	BACKUP PHONE LINE	69.34	69.34-	126867	4/21/23	0.00
		** TOTALS **	227.79	227.79-			0.00
01-001148	CERTIFIED TESTING SERVICE	REC CENTER TESTING	44.00	0.00	000000	0/00/00	44.00
		** TOTALS **	44.00	0.00			44.00
01-002867	CINTAS FIRST AID & SAFETY	FIRST AID SUPPLIES	72.35	0.00	000000	0/00/00	72.35
		** TOTALS **	72.35	0.00			72.35
01-004525	CITY OF CARROLL	DOWNTOWN RESTROOM WATER BILL	48.55	48.55-	126869	4/21/23	0.00
		** TOTALS **	48.55	48.55-			0.00
01-003633	CLEANING SOLUTIONS INC	APRIL CITY HALL CLEANING	2,080.00	0.00	000000	0/00/00	2,080.00
01-003633	CLEANING SOLUTIONS INC	APRIL PD CLEANING	624.00	0.00	000000	0/00/00	624.00
01-003633	CLEANING SOLUTIONS INC	APRIL REC CENTER CLEANING	2,268.00	0.00	000000	0/00/00	2,268.00
		** TOTALS **	4,972.00	0.00			4,972.00
01-004835	COMMERCIAL SAVINGS BANK	APRIL ACH PROCESSING FEES	126.00	126.00-	000000	4/26/23	0.00
01-004835	COMMERCIAL SAVINGS BANK	FEDERAL WITHHOLDINGS	12,882.73	12,882.73-	001530	5/04/23	0.00
01-004835	COMMERCIAL SAVINGS BANK	FICA WITHHOLDING	15,751.62	15,751.62-	001530	5/04/23	0.00
01-004835	COMMERCIAL SAVINGS BANK	MEDICARE WITHHOLDING	4,907.10	4,907.10-	001530	5/04/23	0.00
		** TOTALS **	33,667.45	33,667.45-			0.00
01-002071	COMPUTER REPAIR & SERVICE	MISC COMPUTER ISSUES	230.00	0.00	000000	0/00/00	230.00
01-002071	COMPUTER REPAIR & SERVICE	COMPUTER REPAIRS	57.50	0.00	000000	0/00/00	57.50
01-002071	COMPUTER REPAIR & SERVICE	LAPTOP ISSUES	150.00	0.00	000000	0/00/00	150.00
01-002071	COMPUTER REPAIR & SERVICE	SERVER BACKUP ISSUE	57.50	0.00	000000	0/00/00	57.50
		** TOTALS **	495.00	0.00			495.00

=====PAYMENT DATES=====		=====ITEM DATES=====		=====POSTING DATES=====		
PAID ITEMS DATES	: 4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	
PARTIALLY ITEMS DATES:	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	
UNPAID ITEMS DATES	:	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	
VENDOR	---- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK# CHECK DT	----BALANCE---
01-001384	COPY SYSTEMS INC.	POSTAGE METER REPAIRS	883.14	0.00	000000 0/00/00	883.14
01-001384	COPY SYSTEMS INC.	FOLDER/INSERTER REPAIRS	185.25	0.00	000000 0/00/00	185.25
		** TOTALS **	1,068.39	0.00		1,068.39
01-003214	CORE-MARK MIDCONTINENT IN	SOCCER CONCESSIONS	433.29	0.00	000000 0/00/00	433.29
		** TOTALS **	433.29	0.00		433.29
01-000854	DEARBORN NATIONAL	MAY LIFE INSURANCE PREMIUMS	348.49	348.49-	126940 4/26/23	0.00
		** TOTALS **	348.49	348.49-		0.00
01-005645	DEPARTMENT OF PUBLIC SAFE	MACHINE CONTRACT	606.00	0.00	000000 0/00/00	606.00
		** TOTALS **	606.00	0.00		606.00
01-003409	DONNA LENZ	GOLF MEMBERSHIP REFUND	66.68	66.68-	126943 5/02/23	0.00
		** TOTALS **	66.68	66.68-		0.00
01-012590	ECHO ELECTRIC SUPPLY	REPAIR PIPE	60.43	60.43-	126947 5/02/23	0.00
01-012590	ECHO ELECTRIC SUPPLY	OUTLET FOR WEST STREET	20.54	0.00	000000 0/00/00	20.54
		** TOTALS **	80.97	60.43-		20.54
01-006810	ECOWATER SYSTEMS	SOFTNER SALT	132.00	0.00	000000 0/00/00	132.00
		** TOTALS **	132.00	0.00		132.00
01-003971	EMPLOYEE BENEFIT SYSTEMS	HRA CHECKS	9,665.96	9,665.96-	000000 4/26/23	0.00
01-003971	EMPLOYEE BENEFIT SYSTEMS	MAY HRA PARTICIPANT FEES	392.00	392.00-	000000 5/02/23	0.00
01-003971	EMPLOYEE BENEFIT SYSTEMS	HRA CHECKS	8,507.60	8,507.60-	000000 5/02/23	0.00
		** TOTALS **	18,565.56	18,565.56-		0.00
01-008027	FAREWAY STORES	CHAMBER COFFEE	3.98	0.00	000000 0/00/00	3.98
		** TOTALS **	3.98	0.00		3.98
01-008050	FASTENAL COMPANY	MARKING PAINT AND GAUGES	294.72	0.00	000000 0/00/00	294.72
01-008050	FASTENAL COMPANY	REPAIR PARTS	18.82	0.00	000000 0/00/00	18.82
01-008050	FASTENAL COMPANY	REPAIR PARTS	13.13	0.00	000000 0/00/00	13.13
		** TOTALS **	326.67	0.00		326.67
01-006860	FELD FIRE EQUIPMENT CO.	HOSE	17.00	0.00	000000 0/00/00	17.00
01-006860	FELD FIRE EQUIPMENT CO.	BATTERY REPLACEMENT	31.00	0.00	000000 0/00/00	31.00
		** TOTALS **	48.00	0.00		48.00
01-002806	FOUNDATION ANALYTICAL LAB	LAB TESTING	1,775.00	0.00	000000 0/00/00	1,775.00
01-002806	FOUNDATION ANALYTICAL LAB	LAB TESTING	1,061.50	0.00	000000 0/00/00	1,061.50
		** TOTALS **	2,836.50	0.00		2,836.50



=====PAYMENT DATES=====		=====ITEM DATES=====		=====POSTING DATES=====		
PAID ITEMS DATES	: 4/21/2023 THRU 5/04/2023	4/21/2023 THRU	5/04/2023	4/21/2023 THRU	5/04/2023	
PARTIALLY ITEMS DATES:	4/21/2023 THRU 5/04/2023	4/21/2023 THRU	5/04/2023	4/21/2023 THRU	5/04/2023	
UNPAID ITEMS DATES	:	4/21/2023 THRU	5/04/2023	4/21/2023 THRU	5/04/2023	
VENDOR	---- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK# CHECK DT	----BALANCE---
01-003534	FUSEBOX MARKETING	MAY WEB MAINTENANCE	255.00	0.00	000000 0/00/00	255.00
		** TOTALS **	255.00	0.00		255.00
01-009500	GEHLING WELDING & REPAIR	FRONT GATE	7.00	0.00	000000 0/00/00	7.00
01-009500	GEHLING WELDING & REPAIR	SHOP TOOLS	46.00	0.00	000000 0/00/00	46.00
01-009500	GEHLING WELDING & REPAIR	#33 REPAIR PARTS	110.50	0.00	000000 0/00/00	110.50
		** TOTALS **	163.50	0.00		163.50
01-009540	GENERAL TRAFFIC CONTROLS	SIGN & SIGNAL SUPPLIES	3,782.71	0.00	000000 0/00/00	3,782.71
01-009540	GENERAL TRAFFIC CONTROLS	SIGN SUPPLIES	402.97	0.00	000000 0/00/00	402.97
		** TOTALS **	4,185.68	0.00		4,185.68
01-010156	GRAPHIC EDGE LLC	SPRING SOCCER SHIRTS	2,477.50	0.00	000000 0/00/00	2,477.50
01-010156	GRAPHIC EDGE LLC	SPRING SOCCER SHIRTS	30.00	0.00	000000 0/00/00	30.00
01-010156	GRAPHIC EDGE LLC	SPRING SOCCER SHIRTS	78.00	0.00	000000 0/00/00	78.00
01-010156	GRAPHIC EDGE LLC	SPRING SOCCER SHIRTS	6.00	0.00	000000 0/00/00	6.00
		** TOTALS **	2,591.50	0.00		2,591.50
01-005635	HOLIDAY INN AIRPORT	IMFOA CONFERENCE	224.00	0.00	000000 0/00/00	224.00
		** TOTALS **	224.00	0.00		224.00
01-011800	HYDRAFLO INC.	OPERATING SUPPLIES	398.98	0.00	000000 0/00/00	398.98
		** TOTALS **	398.98	0.00		398.98
01-012552	INDUSTRIAL BEARING SUPP.	BEARINGS	47.47	0.00	000000 0/00/00	47.47
01-012552	INDUSTRIAL BEARING SUPP.	BELTS	57.21	0.00	000000 0/00/00	57.21
		** TOTALS **	104.68	0.00		104.68
01-005825	IOWA DIVISION OF LABOR SE	BOILER INSPECTION	40.00	0.00	000000 0/00/00	40.00
		** TOTALS **	40.00	0.00		40.00
01-012652	IOWA GOLF ASSOCIATION	18 HOLE ANNUAL MEMERSHIP	250.00	0.00	000000 0/00/00	250.00
		** TOTALS **	250.00	0.00		250.00
01-003982	IOWA INFORMATION MEDIA GR AD		75.00	75.00-	126946 5/02/23	0.00
		** TOTALS **	75.00	75.00-		0.00
01-012666	IOWA ONE CALL	MARCH LOCATES	40.50	0.00	000000 0/00/00	40.50
		** TOTALS **	40.50	0.00		40.50
01-012685	IOWA SMALL ENGINE CENTER	OIL AND SUPPLIES	102.80	0.00	000000 0/00/00	102.80
		** TOTALS **	102.80	0.00		102.80

=====PAYMENT DATES=====		=====ITEM DATES=====		=====POSTING DATES=====		
PAID ITEMS DATES :	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	
PARTIALLY ITEMS DATES:	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	
UNPAID ITEMS DATES :		4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	
VENDOR	---- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK# CHECK DT	----BALANCE---
01-002453	JASON MATTHEW LAMBERTZ	PRODUCTION COSTS	900.00	0.00	000000 0/00/00	900.00
		** TOTALS **	900.00	0.00		900.00
01-013917	JEO CONSULTING GROUP INC.	WATERMAIN REPLACEMENT	4,910.00	0.00	000000 0/00/00	4,910.00
01-013917	JEO CONSULTING GROUP INC.	GC IRRIGATION BOOSTER STATION	5,828.50	0.00	000000 0/00/00	5,828.50
		** TOTALS **	10,738.50	0.00		10,738.50
01-003243	JET'S OUTDOOR POWER AND S	GOLF CART REPAIRS	315.00	0.00	000000 0/00/00	315.00
		** TOTALS **	315.00	0.00		315.00
01-014520	KASPERBAUER CLEANING SER	LAUNDRER RUGS	122.44	0.00	000000 0/00/00	122.44
01-014520	KASPERBAUER CLEANING SER	LAUNDRER RUGS	128.56	0.00	000000 0/00/00	128.56
		** TOTALS **	251.00	0.00		251.00
01-001550	KING CONSTRUCTION LLC	TRENCH BOX RENTAL	925.00	0.00	000000 0/00/00	925.00
01-001550	KING CONSTRUCTION LLC	US 30 SAN SEWER EXT #5	12,972.25	0.00	000000 0/00/00	12,972.25
		** TOTALS **	13,897.25	0.00		13,897.25
01-002698	LANDSCAPERS PARADISE	STRAW BLANKETS & STAPLES	163.81	0.00	000000 0/00/00	163.81
		** TOTALS **	163.81	0.00		163.81
01-003481	MARCO TECHNOLOGIES LLC	COPIER CONTRACT	218.62	0.00	000000 0/00/00	218.62
		** TOTALS **	218.62	0.00		218.62
01-002752	MASTER METER SYSTEMS	SOFTWARE SUPPORT	1,750.00	0.00	000000 0/00/00	1,750.00
		** TOTALS **	1,750.00	0.00		1,750.00
01-017133	MASTERCARD	SUPPLIES, ADS & CLASS REG.	2,606.88	2,606.88-	126870 4/21/23	0.00
		** TOTALS **	2,606.88	2,606.88-		0.00
01-017585	MIDWEST WHOLESALE BLDG PR	SUPPLIES	211.30	0.00	000000 0/00/00	211.30
01-017585	MIDWEST WHOLESALE BLDG PR	FORM BOARDS	78.40	0.00	000000 0/00/00	78.40
		** TOTALS **	289.70	0.00		289.70
01-003263	NETBANX	MARCH EFT PROCESSING FEES	100.84	100.84-	000000 4/26/23	0.00
		** TOTALS **	100.84	100.84-		0.00
01-020330	O'REILLY AUTO PARTS	GENERATOR BATTERY	212.99	0.00	000000 0/00/00	212.99
		** TOTALS **	212.99	0.00		212.99
01-001949	PERFORMANCE TIRE & SERVIC	#28 TIRE REPAIRS	58.85	0.00	000000 0/00/00	58.85
01-001949	PERFORMANCE TIRE & SERVIC	#35 TIRE REPAIRS	49.22	0.00	000000 0/00/00	49.22
01-001949	PERFORMANCE TIRE & SERVIC	#19 OIL CHANGE/TIRES/MOUNT	1,239.07	0.00	000000 0/00/00	1,239.07
01-001949	PERFORMANCE TIRE & SERVIC	#18 OIL CHANGE	40.59	0.00	000000 0/00/00	40.59

=====PAYMENT DATES=====		=====ITEM DATES=====		=====POSTING DATES=====		
PAID ITEMS DATES	: 4/21/2023 THRU 5/04/2023	4/21/2023 THRU	5/04/2023	4/21/2023 THRU	5/04/2023	
PARTIALLY ITEMS DATES:	4/21/2023 THRU 5/04/2023	4/21/2023 THRU	5/04/2023	4/21/2023 THRU	5/04/2023	
UNPAID ITEMS DATES	:	4/21/2023 THRU	5/04/2023	4/21/2023 THRU	5/04/2023	
VENDOR	---- VENDOR NAME -----	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK# CHECK DT	----BALANCE---
01-001949	PERFORMANCE TIRE & SERVIC	OIL CHANGE #20	40.23	0.00	000000 0/00/00	40.23
01-001949	PERFORMANCE TIRE & SERVIC	#15 OIL CHANGE	43.03	0.00	000000 0/00/00	43.03
01-001949	PERFORMANCE TIRE & SERVIC	OIL CHANGE #17	38.43	0.00	000000 0/00/00	38.43
	** TOTALS **		1,509.42	0.00		1,509.42
01-000169	PERRY JOHNSON	APRIL MILEAGE - INSPECTIONS	185.37	0.00	000000 0/00/00	185.37
	** TOTALS **		185.37	0.00		185.37
01-021735	POSTMASTER	POSTAGE TO MAIL WATER BILLS	1,830.98	1,830.98-	126941 4/26/23	0.00
01-021735	POSTMASTER	PRESORT 1ST CLASS FEE #178	290.00	0.00	000000 0/00/00	290.00
	** TOTALS **		2,120.98	1,830.98-		290.00
01-001136	R & R SEPTIC SERVICE INC	PORTABLE RESTROOM RENTAL	255.84	0.00	000000 0/00/00	255.84
	** TOTALS **		255.84	0.00		255.84
01-023640	RAY'S REFUSE SERVICE	APRIL GARBAGE PICKUP	1,209.76	0.00	000000 0/00/00	1,209.76
	** TOTALS **		1,209.76	0.00		1,209.76
01-023815	REGION XII COG	HOUSING GRANT #19 - FINAL	7,402.00	7,402.00-	126871 4/21/23	0.00
01-023815	REGION XII COG	CITY/COUNTY ROUNDTABLE	75.00	75.00-	126942 4/26/23	0.00
	** TOTALS **		7,477.00	7,477.00-		0.00
01-024630	RUTTEN'S VACUUM CENTER	VACUUM REPAIRS	33.97	0.00	000000 0/00/00	33.97
	** TOTALS **		33.97	0.00		33.97
01-003900	SAMPSON FARMS	NUISANCE - 1205 N GRANT RD	965.68	0.00	000000 0/00/00	965.68
01-003900	SAMPSON FARMS	NUISANCE - 1114 N MAIN ST	890.64	0.00	000000 0/00/00	890.64
	** TOTALS **		1,856.32	0.00		1,856.32
01-003528	SCHAEFFER MANUFACTURING C	GREASE #35	658.80	0.00	000000 0/00/00	658.80
	** TOTALS **		658.80	0.00		658.80
01-001652	SNAPPY POPCORN CO. INC.	SOCCER CONCESSIONS	294.00	0.00	000000 0/00/00	294.00
	** TOTALS **		294.00	0.00		294.00
01-004178	SOLID WASTE MANAGEMENT CO	LANDFILL DISPOSAL FEES	119.85	0.00	000000 0/00/00	119.85
01-004178	SOLID WASTE MANAGEMENT CO	LANDFILL DISPOSAL FEES	118.15	0.00	000000 0/00/00	118.15
	** TOTALS **		238.00	0.00		238.00
01-028180	STATE HYGIENIC LABORATORY	WATER SAMPLE ANALYSIS	42.50	0.00	000000 0/00/00	42.50
	** TOTALS **		42.50	0.00		42.50
01-025880	STONE PRINTING CO.	FILE CABINET AND FILES	1,354.56	0.00	000000 0/00/00	1,354.56
01-025880	STONE PRINTING CO.	OFFICE SUPPLIES	40.97	0.00	000000 0/00/00	40.97

PAID ITEMS DATES :	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023
PARTIALLY ITEMS DATES:	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023
UNPAID ITEMS DATES :	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023

VENDOR	VENDOR NAME	DESCRIPTION	GROSS AMT	PAYMENTS	CHECK#	CHECK DT	BALANCE
01-025880	STONE PRINTING CO.	OFFICE SUPPLIES	113.88	0.00	000000	0/00/00	113.88
01-025880	STONE PRINTING CO.	OFFICE CALCULATOR	169.99	0.00	000000	0/00/00	169.99
01-025880	STONE PRINTING CO.	AQUATIC CENTER DAY PASSES	126.00	0.00	000000	0/00/00	126.00
01-025880	STONE PRINTING CO.	AQUATIC RAIN DAY PASSES	111.80	0.00	000000	0/00/00	111.80
01-025880	STONE PRINTING CO.	ANIMAL DISPOSITION FORMS	311.20	0.00	000000	0/00/00	311.20
01-025880	STONE PRINTING CO.	PARKING TICKETS	332.00	0.00	000000	0/00/00	332.00
01-025880	STONE PRINTING CO.	CDBG SURVEY FLYER	231.00	0.00	000000	0/00/00	231.00
		** TOTALS **	2,791.40	0.00			2,791.40
01-001705	TITAN MACHINERY	EQUIPMENT SUPPLIES	499.65	0.00	000000	0/00/00	499.65
		** TOTALS **	499.65	0.00			499.65
01-027079	TRIPLE A SEEDS INC.	SEED - ROLLING HILLS PARK	197.50	0.00	000000	0/00/00	197.50
01-027079	TRIPLE A SEEDS INC.	TURF SUPPLIES	142.50	0.00	000000	0/00/00	142.50
01-027079	TRIPLE A SEEDS INC.	TURF SUPPLIES	151.05	0.00	000000	0/00/00	151.05
		** TOTALS **	491.05	0.00			491.05
01-028174	UNITED STATES CELLULAR	CELL PHONES	173.60	173.60-	126948	5/02/23	0.00
		** TOTALS **	173.60	173.60-			0.00
01-028814	VAN METER COMPANY, THE	SUPPLIES	75.33	0.00	000000	0/00/00	75.33
01-028814	VAN METER COMPANY, THE	WIRING PARTS	24.96	0.00	000000	0/00/00	24.96
01-028814	VAN METER COMPANY, THE	LL - LIGHT REPAIRS	49.43	0.00	000000	0/00/00	49.43
01-028814	VAN METER COMPANY, THE	REPAIR PARTS	44.51	0.00	000000	0/00/00	44.51
01-028814	VAN METER COMPANY, THE	FOUNTAIN REPAIRS	98.87	0.00	000000	0/00/00	98.87
		** TOTALS **	293.10	0.00			293.10
01-029010	VEENSTRA & KIMM INC.	WWTP COPPER COMPLIANCE	1,071.00	0.00	000000	0/00/00	1,071.00
01-029010	VEENSTRA & KIMM INC.	ANAEROBIC DIGESTER EVAL.	1,906.00	0.00	000000	0/00/00	1,906.00
		** TOTALS **	2,977.00	0.00			2,977.00
01-003291	WORLDPAY INTEGRATED PAYME	CC PROCESSING FEES	1,208.48	1,208.48-	000000	4/26/23	0.00
		** TOTALS **	1,208.48	1,208.48-			0.00
01-003970	WORLDWIDE EXPRESS	FREIGHT W/E 4/19/2023	50.16	50.16-	126868	4/21/23	0.00
01-003970	WORLDWIDE EXPRESS	FREIGHT W/E 4/26/2023	16.00	16.00-	126945	5/02/23	0.00
		** TOTALS **	66.16	66.16-			0.00
01-000386	ZIMCO SUPPLY CO	FERTILIZER SOCCER FIELDS	775.50	0.00	000000	0/00/00	775.50
		** TOTALS **	775.50	0.00			775.50

\* Payroll Expense 177,810.78

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023
PARTIALLY ITEMS DATES:	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023
UNPAID ITEMS DATES :		4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023

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

	GROSS	PAYMENTS	BALANCE
PAID ITEMS	245,244.69	245,244.69CR	0.00
PARTIALLY PAID	0.00	0.00	0.00
UNPAID ITEMS	650,231.47	0.00	650,231.47
VOID ITEMS	0.00	0.00	0.00
<b>** TOTALS **</b>	<b>895,476.16</b>	<b>245,244.69CR</b>	<b>650,231.47</b>

U N P A I D R E C A P

UNPAID INVOICE TOTALS	650,368.02
UNPAID DEBIT MEMO TOTALS	0.00
UNAPPLIED CREDIT MEMO TOTALS	136.55CR
<b>** UNPAID TOTALS **</b>	<b>650,231.47</b>

	=====PAYMENT DATES=====	=====ITEM DATES=====	=====POSTING DATES=====
PAID ITEMS DATES :	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023
PARTIALLY ITEMS DATES :	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023
UNPAID ITEMS DATES :		4/21/2023 THRU 5/04/2023	4/21/2023 THRU 5/04/2023

FUND TOTALS

001	GENERAL FUND	54,291.30
010	HOTEL/MOTEL TAX	16.61
110	ROAD USE TAX FUND	12,239.62
121	LOCAL OPTION SALES TAX	48.55
311	C.P.-PARKS & RECREATION	5,828.50
313	C.P. - REC CENTER BLDG	394,959.00
314	C.P.-STREETS MAINT BLDG	180,485.26
350	C.P. - HOUSING FUND	7,402.00
600	WATER UTILITY FUND	12,745.73
602	WATER UTILITY CAP. IMP.	4,910.00
610	SEWER UTILITY FUND	9,875.51
612	SEWER UTILITY CAP. IMP.	15,949.25
850	MEDICAL INSURANCE FUND	18,914.05
	* PAYROLL EXPENSE	177,810.78

GRAND TOTAL 895,476.16

# City of Carroll

---

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager *AK*  
**FROM:** Laura A. Schaefer, Finance Director/City Clerk *las*  
**DATE:** May 3, 2023  
**SUBJECT:** New Cigarette Permit – Antonia’s Vapes

The following establishment has made application for a cigarette/tobacco/nicotine/vapor permit to be effective June 1, 2023 to June 30, 2023:

Antonia’s Vapes  
214 W 5<sup>th</sup> Street  
Carroll, IA 51401

The establishment is an over-the-counter retail store planning to sell tobacco, alternative nicotine and vapor products.

**RECOMMENDATION:** Council consideration and approval of this application.

**Instructions on the reverse side**

For period (MM/DD/YYYY) 06/01/23 through June 30, 23

I/we apply for a retail permit to sell cigarettes, tobacco, alternative nicotine, or vapor products:

**Business Information:**

Trade name/Doing business as: Antonia's Vapes

Physical location address: 214 W 5<sup>th</sup> St. City: Carroll ZIP: 51401

Mailing address: 211 W Bluff St. City: Carroll State: IA ZIP: 51401

Business phone number: 712-210-9719

**Legal Ownership Information:**

Type of Ownership: Sole Proprietor  Partnership  Corporation  LLC  LLP

Name of sole proprietor, partnership, corporation, LLC, or LLP Antonia Crabb

Mailing address: 211 W Bluff St. City: Carroll State: IA ZIP: 51401

Phone number: \_\_\_\_\_ Fax number: \_\_\_\_\_ Email: crabbantonia@gmail.com

**Retail Information:**

Types of Sales: Over-the-counter  Vending machine

Do you make delivery sales of alternative nicotine or vapor products? (See Instructions) Yes  No

Types of Products Sold: (Check all that apply)

Cigarettes  Tobacco  Alternative Nicotine Products  Vapor Products

**Type of Establishment: (Select the option that best describes the establishment)**

Alternative nicotine/vapor store  Bar  Convenience store/gas station  Drug store   
Grocery store  Hotel/motel  Liquor store  Restaurant  Tobacco store   
Has vending machine that assembles cigarettes  Other  \_\_\_\_\_

If application is approved and permit granted, I/we do hereby bind ourselves to a faithful observance of the laws governing the sale of cigarettes, tobacco, alternative nicotine, and vapor products.

**Signature of Owner(s), Partner(s), or Corporate Official(s)**

Name (please print): Antonia Crabb

Name (please print): \_\_\_\_\_

Signature: Antonia Crabb

Signature: \_\_\_\_\_

Date: April 18<sup>th</sup>, 2023

Date: \_\_\_\_\_

Send this completed application and the applicable fee to your local jurisdiction. If you have any questions contact your city clerk (within city limits) or your county auditor (outside city limits).

**FOR CITY CLERK/COUNTY AUDITOR ONLY – MUST BE COMPLETE**

- Fill in the amount paid for the permit: \$18.75
- Fill in the date the permit was approved by the council or board: \_\_\_\_\_
- Fill in the permit number issued by the city/county: \_\_\_\_\_
- Fill in the name of the city or county issuing the permit: Carroll
- New  Renewal

Send completed/approved application to Iowa Alcoholic Beverages Division within 30 days of issuance. Make sure the information on the application is complete and accurate. A copy of the permit does not need to be sent; only the application is required. It is preferred that applications are sent via email, as this allows for a receipt confirmation to be sent to the local authority.

- Email: [iapledge@iowaabd.com](mailto:iapledge@iowaabd.com)
- Fax: 515-281-7375





# CARROLL VOLUNTEER FIRE DEPT.

801 N. BELLA VISTA DR.  
CARROLL, IOWA 51401

**MEMO TO:** Aaron Kooiker, City Manager *AK*

**FROM:** Dan Hannasch, Fire Chief /Building Dept *DH*

**DATE:** May 1, 2023

**SUBJECT:** Fire Station Floor Replacement

At the beginning of the year, bids were solicited for the replacement of the floors at the Fire Station. Three bids were received from the companies listed below. The flooring replacement will be completed in two phases. The first phase has been budgeted and will be completed in F.Y. 2022 – 2023; the second phase will be completed immediately following the first phase. It has been budgeted and will be paid for in F.Y. 2023 - 2024.

Installer	Iowa Epoxy Flooring LLC	Phase 1	\$ 9,582.72
		Phase 2	<u>\$10,388.64</u>
		Total	<b>\$19,971.36</b>
	Cutting Edge	Total	<b>\$22,570.00</b>
Janning & Sons		Phase 1	\$ 8,286.00
		Phase 2	<u>\$ 7,200.00</u>
		Total	<b>\$15,486.00</b>

**RECOMMENDATION:** Mayor and City Council consideration and approval awarding the bid to replace the Fire Station flooring to Janning & Sons at their bid of \$15,486.00.

# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager *AK*  
**FROM:** Chad Tiemeyer, Director of Parks and Recreation *GT*  
**DATE:** May 3, 2023  
**SUBJECT:** Report of Bid Opening- 2 Front Mount Mowers

- Side Discharge
- Rear Discharge

At the time of the bid opening on April 20 two bids were received for a 72” front mount mower, side discharge, for the Parks Department. The low bid that met all bid requirements was:

	<u>Price of Mower</u>	<u>Trade-in Value</u>	<u>Total</u>
Rueter’s	\$29,900.00	\$8,500.00	\$21,400.00

Then at the time of bid opening on April 28, two bids were received for a 72” front mount mower, rear discharge, for the Parks Department. The low bid that met all bid requirements was:

	<u>Price of Mower</u>	<u>Trade-in Value</u>	<u>Total</u>
Rueter’s	\$32,500.00	\$3,000.00	\$29,500.00

The mowers met all specifications outlined in the bid documents. The side discharge mower was budgeted from the General Funds by the Parks Department and came in at \$3,600.00 under the \$25,000 estimated budgeted amount, and the rear discharge mower was budgeted for \$49,000 and came in at \$19,500 under the estimated budget. This estimation was high due to a change in needs for mower replacement, from a 72” inch with cab and blower, to replacing a 60” rear discharge that is currently taking priority due to condition. These units are expected to be delivered in 12 months.

**RECOMMENDATION:** Mayor and City Council consideration and approval of the bids from Rueter’s in the amounts of \$21,400 for a 72” front mount mower, side discharge and \$29,500 for a 72” front mount mower, rear discharge.

**CITY OF CARROLL**  
**Department of Parks & Rec**  
 627 N Adams Street  
 CARROLL, IOWA 51401  
 (712) 792-1000

## BID OPENING REPORT

For: **Parks- Mower- Rear Discharge**

Bids were opened on: **28-Apr-2023**

Pre-Bid Estimate

	Company Name	Unit Price	Trade In Amount	Total Amount
1.	Rueter's	32,500 <sup>00</sup>	3,000 <sup>00</sup>	29,500 <sup>00</sup>
2.	Van Wall	34,451.92	3,000 <sup>00</sup>	31,451.92
3.				
4.				
5.				
6.				
7.				
8.				
9.				
10.				

Signed: Kelly J Slechta  
 Date: 4-28-2023

THE ABOVE BID AMOUNTS HAVE NOT BEEN CHECKED.

THE BID TOTALS ARE SUBJECT TO CORRECTION AFTER  
 THE BIDS HAVE BEEN COMPLETELY REVIEWED.

CITY OF CARROLL  
 Department of Parks & Rec  
 627 N Adams Street  
 CARROLL, IOWA 51401  
 (712) 792-1000

## BID OPENING REPORT

For: **Parks- Mower**

Bids were opened on: **20-Apr-2023**

Pre-Bid Estimate

Company Name	Unit Price	Trade In Amount	Total Amount
1. <u>Pueter's</u>	<u>29,900.00</u>	<u>8,500.00</u>	<u>21,400.00</u>
2. <u>Van Wall</u>	<u>34,366.67</u>	<u>5,000.00</u>	<u>29,366.67</u>
3. _____	_____	_____	_____
4. _____	_____	_____	_____
5. _____	_____	_____	_____
6. _____	_____	_____	_____
7. _____	_____	_____	_____
8. _____	_____	_____	_____
9. _____	_____	_____	_____
10. _____	_____	_____	_____
11. _____	_____	_____	_____
12. _____	_____	_____	_____
13. _____	_____	_____	_____
14. _____	_____	_____	_____
15. _____	_____	_____	_____
16. _____	_____	_____	_____
17. _____	_____	_____	_____
18. _____	_____	_____	_____
19. _____	_____	_____	_____

Signed: Karen Mentzer 

Date: 4/20/2023

THE ABOVE BID AMOUNTS HAVE NOT BEEN CHECKED.  
 THE BID TOTALS ARE SUBJECT TO CORRECTION AFTER  
 THE BIDS HAVE BEEN COMPLETELY REVIEWED.

# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager *AK*  
**FROM:** Laura A. Schaefer, Finance Director/City Clerk *las*  
**DATE:** May 3, 2023  
**SUBJECT:** FY 2024 Health Insurance Renewal

The City's health insurance coverage, Wellmark Blue Access HMO and Alliance Select PPO, has a renewal date of July 1, 2023. The City works with the health insurance consultant from West Des Moines, Benefit Source, Inc. (BSI). Debbie Dean, BSI representative, is scheduled to present information to the Council at the Council meeting to discuss this matter further.

Since it is generally less expensive to pay a portion of the claim expense than to pay an insurance company to insure all of the claim exposure, the city began purchasing a higher deductible plan and initiated a health insurance internal service fund to help pay for the buy down/risk of medical expenses that may occur in any year for the HMO plan. Over the years, the city has purchased an HMO health insurance plan that slowly increased the deductible to where we are today: \$8,600 deductible per single plan (\$17,200 family) with a \$8,700 single out-of-pocket maximum (\$17,400 family). When the FY 2024 budget was prepared, it was re-estimated that this reserve fund balance would be approximately \$1,026,404 on June 30, 2023. Now it is anticipated that this reserve fund balance will be approximately \$1,019,500 (based upon activity through March 31, 2023). While this newly projected balance is slightly less than what was originally anticipated, staff does not believe this is a concern. The June 30, 2023 balance will be largely determined by the amount of partial self-funding claims that are paid during the remainder of the fiscal year.

Wellmark has quoted no increase for the Wellmark Blue Access HMO plan. Staff would recommend no increase to the COBRA rate as well leaving the Blue Access plan at \$539.43/month for single coverage and \$1,229.43/month for family coverage. Employees would pay 20% of the plan coverage chosen (single or family).

Rates for the Alliance Select plan are set by Wellmark and are \$665.43/month for single coverage and \$1,611.08/month for family coverage which is a 2.14% increase. The City pays the same amount towards both plans. If an employee chooses Alliance Select, the employee will pay the difference of the plan cost and what the City contributes.

The approved FY 2024 budget was prepared to continue the health insurance internal service fund assuming an increase of approximately 10% to the COBRA rate and an increase of 15% for the health insurance premiums. This recommendation is within our FY 24 budget.

**RECOMMENDATION:** Council review and approval of the attached resolution entering into a contract with Wellmark for health insurance benefits with a deductible of \$8,600 single/\$17,200 family and out-of-pocket maximum to \$8,700 single/\$17,400 family and setting the COBRA rates for Blue Access at \$539.43/month for a single plan (\$1,229.43/month for family) and Alliance Select at \$665.43/month for a single plan (\$1,611.08/month for family).

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

**A RESOLUTION APPROVING A CONTRACT WITH WELLMARK FOR GROUP HEALTH INSURANCE COVERAGE AND SETTING COBRA RATES FOR FY 2024**

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, it is determined that the approval of a contract with Wellmark effective July 1, 2023 to June 30, 2024 for group health insurance coverage is in the best interest of the City of Carroll, Iowa; and

NOW, THEREFORE, BE IT RESOLVED that a contract with Wellmark for group health insurance coverage, be authorized and approved, and that the Group Administrator is authorized to execute the contract on behalf of the City of Carroll and set the Blue Access Plan COBRA rates at \$539.43/month for a single health insurance plan and \$1,229.43/month for a family health insurance plan and the Alliance Select COBRA rates at \$665.43/month for a single health insurance plan and \$1,611.08/month for a family health insurance plan.

PASSED AND APPROVED by the City Council of the City of Carroll, Iowa, this 8th day of May, 2023.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

BY: \_\_\_\_\_  
Mark E. Beardmore, Mayor

ATTEST:

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

# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager *AK*  
**FROM:** Laura A. Schaefer, City Clerk/Finance Director *las*  
**DATE:** May 3, 2023  
**SUBJECT:** FY 2024 Voluntary Dental Insurance Offering

On July 1, 2022, the City began offering a voluntary dental insurance plan to city employees. Fourteen employees enrolled in the Delta Dental Plan this first year of the offering. Other than minor administrative burden to administer this benefit, this is no cost to the City to offer this benefit.

The plan is up for renewal July 1, 2023. Delta Dental quoted no increase to the premium for the plan year July 1, 2023 – June 30, 2024. The rates will be as follows:

<u>Plan Type</u>	<u>Rate</u>
Employee	\$42.08
Employee/Spouse	\$78.70
Employee/Child(ren)	\$100.22
Employee/Spouse/Child(ren)	\$161.22

Debbie Dean, Benefit Source, Inc. representative, will be present at the Council meeting if you have additional questions.

**RECOMMENDATION:** Council review and approval of the attached resolution entering into a contract with Delta Dental for dental insurance benefits for FY 2024.

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

**A RESOLUTION APPROVING A CONTRACT WITH DELTA DENTAL FOR GROUP  
DENTAL INSURANCE FOR FY 2024**

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, it is determined that the approval of a contract with Delta Dental effective July 1, 2023 to June 30, 2024 for group dental insurance coverage is in the best interest of the City of Carroll, Iowa; and

NOW, THEREFORE, BE IT RESOLVED that a contract with Delta Dental for group dental insurance coverage, be authorized and approved, and that the Group Administrator 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 8th day of May, 2023.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

BY: \_\_\_\_\_  
Mark E. Beardmore, Mayor

ATTEST:

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



# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager

AK

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

RMK

**DATE:** May 3, 2023

**SUBJECT:** Adams Street Reconstruction  
Ahlers & Cooney Engagement Agreement

On October 10, 2022, the Council approved offering Special Assessment to property owners in the Adams Street Reconstruction project to finance the replacement of the remainder of their sanitary sewer and/or water service lines. Following that time, City Staff began working with Ahlers & Cooney, P.C. for direction through the Special Assessment procedure. Ahlers & Cooney, P.C. has now submitted an Engagement Agreement (attached) to memorialize the terms and conditions under which their services will be rendered.

The scope of services is detailed in the Agreement and summarized as follows:

1. Review the engineer's preliminary plat and schedule of assessments for compliance with Iowa law;
2. Prepare letters of instructions throughout the special assessment process;
3. Answer questions and advise City staff and Council throughout the special assessment process;
4. Prepare proceedings and documents for initiation of the special assessment project;
5. Prepare Certificate for filing of assessment schedule and resolution of necessity with the County Treasurer after adoption of the Resolution of Necessity;
6. Prepare Certificate with respect to agricultural deferment (if applicable);
7. Prepare proceedings to cover the hearing on the plans, specifications and form of contract for the public improvements;
8. Review the Engineer's proposed final assessment plat and schedule for compliance with Iowa law;
9. Prepare proceedings for the final phase of the special assessment project.

Adams Street Reconstruction  
Ahlers & Cooney Engagement Agreement  
May 3, 2023  
Page 2

Fees for services included in the Agreement are as follows:

\$11,700.00 Flat fee, advise if adjustment necessary  
\$500.00 Expenses, estimate

**RECOMMENDATION:** Mayor and City Council consideration of passage and approval of the Resolution Accepting and Approving the Engagement Agreement with Ahlers & Cooney, P.C. for the Adams Street Reconstruction Project.

RMK:ds

attachments (2)

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

RESOLUTION ACCEPTING AND APPROVING THE ENGAGEMENT AGREEMENT WITH AHLERS & COONEY, P.C. FOR THE ADAMS STREET RECONSTRUCTION PROJECT.

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

WHEREAS, an Engagement Agreement for services for the development of the Adams Street Reconstruction project has been prepared with Ahlers & Cooney, P.C.; and,

WHEREAS, the City Council has determined that the Engagement Agreement is in the best interests of the City and the residents thereof.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that the Engagement Letter with Ahlers & Cooney, P.C. for the Adams Street Reconstruction project is accepted and approved and the Mayor is authorized and directed to sign the Agreement on behalf of the City.

Passed and approved by the Carroll City Council this 8<sup>th</sup> day of May, 2023.

CITY COUNCIL OF THE  
CITY OF CARROLL, IOWA

By: \_\_\_\_\_  
Mark E. Beardmore, Mayor

ATTEST:

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



**Ahlers & Cooney, P.C.**  
*Attorneys at Law*  
100 Court Avenue, Suite 600  
Des Moines, Iowa 50309-2231  
**Phone:** 515-243-7611  
**Fax:** 515-243-2149  
**www.ahlerslaw.com**  
Kristine Stone  
515.246.0314  
kstone@ahlerslaw.com

April 27, 2023

VIA EMAIL

Honorable Mayor and Members of the City Council  
City of Carroll  
627 North Adams Street  
Carroll, IA 51401

**RE: Adams Street Reconstruction Special Assessment**

Dear Mayor and Members of the City Council:

The purpose of this Engagement Agreement ("Agreement") is to disclose and memorialize the terms and conditions under which services will be rendered by Ahlers & Cooney, P.C. in representing the City of Carroll (the "City") in connection with the above-referenced special assessment project.

I understand the City intends to perform removal and replacement of roadway pavement, sidewalk, and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13th Street and assess certain costs associated with the project to the properties that are specially benefitted by the improvements.

### **SCOPE OF ENGAGEMENT**

We will perform the following services:

1. Review the engineer's preliminary plat and schedule of assessments for compliance with Iowa law;
2. Prepare letters of instructions throughout the special assessment process;
3. Answer questions and advise City staff and Council throughout the special assessment process;

4. Prepare proceedings and documents for initiation of the special assessment project, including:
  - a. Notice of Meeting and partial agenda covering matters below under the open meetings law.
  - b. Proceedings to be acted upon by the City Council in order to commence formal action, including the following:
    - i. Resolution approving Petition and Waivers,
    - ii. Resolution of necessity, ordering construction of the project, approving preliminary plat and schedule of assessments and estimate of cost, tentative approval of plans, specifications, form of contract, and final estimate of cost, and fixing a date for a public hearing on final adoption of plans, specifications, form of contract and estimate of cost and a date construction bids will be received for the project.
5. Prepare Certificate for filing of assessment schedule and resolution of necessity with the County Treasurer after adoption of the Resolution of Necessity;
6. Prepare Certificate with respect to agricultural deferment (if applicable);
7. Prepare proceedings to cover the hearing on the plans, specifications and form of contract for the public improvements;
8. Review the Engineer's proposed final assessment plat and schedule for compliance with Iowa law;
9. Prepare proceedings for the final phase of the special assessment project, including:
  - a. Resolution accepting work;
  - b. Resolution ordering preparation of final plat and schedule of assessments;
  - c. Resolution adopting and levying final schedule of assessments;
  - d. Certificate of levy of assessments to be filed by the Clerk with the County Treasurer;
  - e. Notice of filing final Plat and Schedule of Assessments to be published and mailed to each property owner;
  - f. Certificate regarding publication of notice;
  - g. Certificate regarding mailing of notice;

- h. Special Assessment Collection Statement; and
- i. Mailing instructions.

Our duties **under this particular engagement** are limited to those expressly set forth above. Absent a separate engagement agreement regarding one or more of the following services, our duties under this Agreement do not include:

1. Defending any legal challenges to the special assessment;
2. Reviewing, revising, or negotiating the City's contract with its architect or engineer;
3. Reviewing and revising the terms and conditions of the City's contract for construction of the public improvements; and
4. Any bond (finance) related services.

#### **ATTORNEY-CLIENT RELATIONSHIP**

Upon execution of this Agreement, the City will be our client and an attorney-client relationship will exist between us for the above referenced special assessment project. Our services are limited to those contracted for in this letter and the City's execution of this Agreement will constitute an acknowledgement of those limitations. Our representation of the City and the attorney-client relationship established by this Agreement will be concluded upon payment of our final invoice.

#### **FEES**

We will charge a flat fee for services rendered under this Agreement. Our fee should not exceed \$11,700.00. If we determine that an adjustment of our fee is necessary, we will advise you. Such adjustment might be necessary in the event that (a) either the Project Engineer or City staff fails to comply with the requirements of Iowa Code Chapter 384; (b) there is insufficient cooperation and coordination from the project engineer; and / or (c) unusual or unforeseen circumstances arise which require a significant increase in the services rendered, such as personal attendance at meetings, significant travel, or unexpected revision of the above referenced documents. Typically, personal attendance at Council meetings is not necessary in order to provide the services outlined above. We will, however, attend Council meetings in the event that circumstances require.

In addition to the flat fee quoted above, we will bill the City for all expenses incurred on its behalf, such as travel cost reimbursement, photocopying, deliveries and other related expenses. We estimate that such charges will not exceed \$500. We will contact you prior to incurring expenses that exceed that amount.

Our statement for services and expenses will be sent after publication of the second notice of filing of the Final Plat and Schedule of Assessments. Payment is due and payable within thirty (30) days of receipt of the invoice.

April 27, 2023

Page 4

If, for any reason, the City terminates the engagement governed by this Agreement before the special assessment is levied or, if the project is cancelled, we will bill the City for the services rendered as of the date of termination based on the hourly rates of those who provided services. The fees charged by the Firm for this representation will be based on the current hourly rate of the person performing the service at the time services are performed. We will also bill you for all expenses we have incurred as outlined above. My hourly rate for 2023 is \$285. Services performed on your behalf by legal assistants will be billed at \$135 per hour. The Firm's billing rates are reviewed, and sometimes revised, annually in January. Accordingly, these rates are subject to change in January of each year.

### RECORDS

At the City's request, any documents furnished by the City will be returned promptly upon receipt of payment for outstanding fees and client charges. Our own files, including lawyer work product, pertaining to the above referenced project will be retained by us. For various reasons, including the minimization of unnecessary storage expenses, we reserve the right to dispose of any documents or other material retained by us after the termination of this engagement.

### APPROVAL

Please carefully review the terms and conditions of this Agreement. **If this Agreement accurately reflects the terms of this particular engagement, please obtain approval by your governing body, and execute, date and return to me the enclosed copy of this Agreement. Please retain the original for your file.**

If you have questions regarding any aspect of the above or our representation, please do not hesitate to contact me. We appreciate the opportunity to represent the City of Carroll and we look forward to working with you on this matter.

Sincerely,

AHLERS & COONEY, P.C.

By */s/ Kristine Stone*

Kristine Stone

April 27, 2023  
Page 5

Accepted and approved on behalf of the City Council\*

By: \_\_\_\_\_ Dated: \_\_\_\_\_  
Title: Mayor

\*Authorized by Roll Call \_\_\_\_\_ approved on \_\_\_\_\_, \_\_\_\_\_.

02173892-1\10275-089



# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager

AK

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

RMK

**DATE:** May 3, 2023

**SUBJECT:** Adams Street Reconstruction  
Resolution Approving Petition and Waivers

The first step in initiating the Special Assessment procedure for the Adams Street Reconstruction project was to provide Petition and Waivers to the property owners desiring to participate in the Special Assessment of private sanitary sewer and/or water service lines. The Petition and Waivers provide that the property owners request and agree to Special Assessment of costs of the private utilities and waive some procedural requirements of the Iowa Code related to Special Assessment.

Seven Petition and Waivers are attached and summarized as follows:

<u>Address</u>	<u>Service Line Replacement</u>
603 N. Adams Street	Sanitary Sewer & Water
801 N. Adams Street	Sanitary Sewer & Water
819 N. Adams Street	Sanitary Sewer & Water
1114 N. Adams Street	Sanitary Sewer & Water
1126 N. Adams Street	Sanitary Sewer
1201 N. Adams Street	Water
126 W. 8 <sup>th</sup> Street	Sanitary Sewer

**RECOMMENDATION:** Mayor and City Council consideration of passage and approval of the Resolution Approving Petition and Waivers for the Adams Street Reconstruction project.

RMK:ds

attachments (8)

The Council then discussed the matter of constructing street, water, sanitary sewer, storm sewer, sidewalk and other public improvements, including private sanitary sewer and water connections, generally described as the Adams Street Reconstruction.

Petition and waivers, duly executed by owners of properties to be assessed for the proposed public improvements, were officially filed with the Clerk of the City.

Whereupon, Council Member \_\_\_\_\_ introduced the following resolution entitled "RESOLUTION APPROVING PETITION AND WAIVERS", and moved that the same be adopted. Council Member \_\_\_\_\_ seconded the motion to adopt. The roll was called, and the vote was:

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Mayor declared the following Resolution duly adopted:

RESOLUTION APPROVING PETITION AND WAIVERS

WHEREAS, Petition and Waivers have been duly executed by the owners of properties agreeing thereby to be assessed for the full cost of the replacement of their private sanitary sewer and water connections, the same being attached hereto; and

WHEREAS, upon investigation it is found that the holders of all liens and encumbrances against the benefited properties to be assessed pursuant to the Petition and Waivers have not executed and agreed to and have subordinated their liens to the provisions of same; and

WHEREAS, the following action is deemed appropriate.

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

Section 1. That the aforesaid Petition and Waivers attached hereto be and the same are hereby approved and accepted for and on behalf of this City.

Section 2. The improvements shall be and are hereby added to the project designated as the Adams Street Reconstruction, and the Resolution of Necessity therefor as finally adopted on the 8th day of May, 2023, be and the same is hereby amended by adding thereto the additional public improvements as set forth in the attached Petition and Waivers, which improvements shall be deemed a part of the project for all purposes.

PASSED AND APPROVED this 8th day of May, 2023.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

PETITION AND WAIVER

THIS AGREEMENT made and entered into by and between the City of Carroll, Iowa, hereinafter called the CITY, and the undersigned property owners in said City, BTC, Inc. C/B/A Western Iowa Networks, hereinafter called the PROPERTY OWNERS, WITNESSETH:

WHEREAS, the City proposes to construct certain improvements, namely the removal and replacement of Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street along with associated utility improvements including sanitary sewer, water main and storm sewer; certain private utility connections will also be replaced as part of the overall project (hereinafter the "improvements") in said City; and

WHEREAS, the undersigned Property Owners desire that the improvements be constructed to benefit their respective properties and that special assessments be levied against their property as hereinafter described below. The general description and location of said improvements being as follows:

Removal and replacement of roadway pavement; sidewalk and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

One of the properties to be assessed for the specific improvements described below is described as follows:

Specific Improvements: Sanitary Sewer and Water Service Line Replacements  
Property Legal Description: Original Town Block 8 Lot 4 & 5

Locally known as 603 N. Adams Street, Carroll, Iowa.

NOW, THEREFORE, BE IT AGREED AMONG THE PARTIES HERETO AS FOLLOWS:

As soon as practicable, the City shall have the right to cause the above-described improvements to be constructed in accordance with such plans and specifications as it shall deem appropriate. The construction of said improvements shall be under the supervision of an engineer to be selected by the City.

For the purpose of this Agreement, the City may elect to enter into one or more contracts for the construction of said improvements as a part of any contract for a public improvement project entered into prior to the receipt of this instrument as authorized by Section 384.41(2) of the City Code of Iowa.

In consideration of the construction of said improvements, the undersigned Property Owners hereby waive the public hearing on the adoption of the Resolution of Necessity and the mailing and publication of Notice thereof, and all other legal formalities of whatsoever kind or character required by the laws of Iowa to be observed by cities in the construction of said improvements where the expense of such improvements is to be assessed against private property. The undersigned Property Owners each and all hereby expressly waive each and every question of jurisdiction, the intention of the Property Owners being to authorize and direct said City to construct the improvement without requiring any of the formalities or legal proceedings required of cities by the statutes of Iowa.

It is further agreed that when said improvements have been constructed in accordance with the plans and specifications that the City may make assessments against the properties of the undersigned Property Owners for the cost of the construction of said improvements, including the cost of engineering, supervision, preparation of assessment schedule, and a ten percent Default and Deficiency Fund as authorized by Section 384.44, City Code of Iowa, and that said assessments so made shall be a lien upon the properties hereinafter described, and each of the undersigned Property Owners hereby agrees to pay the amount which is thus assessed against his property, and said assessment shall have the same legal force and effect as if all the legal formalities provided by law in such cases had been fully and faithfully performed and observed.

Each of the undersigned Property Owners hereby expressly waive every objection to said assessment, any limitation of the amount thereof as a percentage of valuation and any right to defer or postpone payment of the assessment. Said assessment shall be paid by the undersigned Property Owners within the time provided by Statute for the payment of special assessments for such improvements. Any entitlement to agricultural deferment under Chapter 384 of the City Code of Iowa is hereby waived by the property owners.

The amount and proportion of the cost of the improvements, to be paid by the several Property Owners, shall be ascertained and determined by the Engineers and by them reported to the City Council which shall make such changes or alternations as they may require, and when said assessments are finally passed by the Council and by it levied, they shall constitute the assessments against the properties.

The Engineer has prepared a preliminary schedule of assessments for the project, as it relates to this property, which is attached hereto as Exhibit "A".

Property Owners hereby authorize the City Council to pass any Resolution requisite or necessary to order and secure said improvements, to provide for the construction of the same and to make the assessments herein provided for, without further notice to said Property Owners, or any of them, and any such Resolution may contain recitals that said improvements are ordered or made by the Council without petition of property owners, without in any way qualifying this petition or releasing the Property Owners from their obligation to pay the assessments levied against their property for the cost of said improvements and to issue improvement bonds payable out of said assessments.

Each Property Owner warrants that his real estate described below is free and clear of all liens and encumbrances other than for ordinary taxes, except for such liens as are held by lienholders

hereinafter listed and designated as signers of this Petition and Waiver, who by execution of this Petition consent to the subordination of their lien to the special assessment liens herein described. Each Property Owner further agrees to subordinate the sale of any part of his listed property to the terms of this Petition and Waiver, and, upon failure to do so, to pay the full amount of the assessment on demand. Each lienholder designated below, by execution of this Petition and Waiver, agrees and consents that his lien or liens shall be subordinated to the lien of the assessments levied pursuant hereto.

Property Owners agree that this Petition and Waiver shall be effective and binding from and after the approval hereof by resolution of the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Presented to the City Council on \_\_\_\_\_, 2023.

Approved by the City Council on \_\_\_\_\_, 2023.

\_\_\_\_\_  
City Clerk

PROPERTY OWNER: BTC, Inc. C/B/A Western Iowa Networks

By: *Jeff Roiland*

Title: CEO

By: \_\_\_\_\_

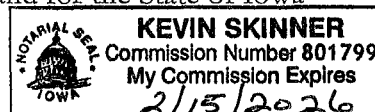
Title: \_\_\_\_\_

Date: 4-25-23

STATE OF IOWA, CARROLL COUNTY, ss:

On this 25<sup>th</sup> day of April, 2023, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Jeff Roiland and \_\_\_\_\_, to me personally known, who, being by me duly sworn, did say that they are the individuals executing the within and foregoing instrument; and that they acknowledged the execution of said instrument to be their voluntary act and deed.

*Kevin Skinner*  
Notary Public in and for the State of Iowa



PETITION AND WAIVER

THIS AGREEMENT made and entered into by and between the City of Carroll, Iowa, hereinafter called the CITY, and the undersigned property owners in said City, Gregory J. Siemann and Carolyn M. Siemann, hereinafter called the PROPERTY OWNERS, WITNESSETH:

WHEREAS, the City proposes to construct certain improvements, namely the removal and replacement of Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street along with associated utility improvements including sanitary sewer, water main and storm sewer; certain private utility connections will also be replaced as part of the overall project (hereinafter the "improvements") in said City; and

WHEREAS, the undersigned Property Owners desire that the improvements be constructed to benefit their respective properties and that special assessments be levied against their property as hereinafter described below. The general description and location of said improvements being as follows:

Removal and replacement of roadway pavement; sidewalk and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

One of the properties to be assessed for the specific improvements described below is described as follows:

Specific Improvements: Sanitary Sewer and Water Service Line Replacements  
Property Legal Description: Third Addition Block 47 Lot 5

Locally known as 801 N. Adams Street, Carroll, Iowa.

NOW, THEREFORE, BE IT AGREED AMONG THE PARTIES HERETO AS FOLLOWS:

As soon as practicable, the City shall have the right to cause the above-described improvements to be constructed in accordance with such plans and specifications as it shall deem appropriate. The construction of said improvements shall be under the supervision of an engineer to be selected by the City.

For the purpose of this Agreement, the City may elect to enter into one or more contracts for the construction of said improvements as a part of any contract for a public improvement project entered into prior to the receipt of this instrument as authorized by Section 384.41(2) of the City Code of Iowa.

In consideration of the construction of said improvements, the undersigned Property Owners hereby waive the public hearing on the adoption of the Resolution of Necessity and the mailing and publication of Notice thereof, and all other legal formalities of whatsoever kind or character required by the laws of Iowa to be observed by cities in the construction of said improvements where the expense of such improvements is to be assessed against private property. The undersigned Property Owners each and all hereby expressly waive each and every question of jurisdiction, the intention of the Property Owners being to authorize and direct said City to construct the improvement without requiring any of the formalities or legal proceedings required of cities by the statutes of Iowa.

It is further agreed that when said improvements have been constructed in accordance with the plans and specifications that the City may make assessments against the properties of the undersigned Property Owners for the cost of the construction of said improvements, including the cost of engineering, supervision, preparation of assessment schedule, and a ten percent Default and Deficiency Fund as authorized by Section 384.44, City Code of Iowa, and that said assessments so made shall be a lien upon the properties hereinafter described, and each of the undersigned Property Owners hereby agrees to pay the amount which is thus assessed against his property, and said assessment shall have the same legal force and effect as if all the legal formalities provided by law in such cases had been fully and faithfully performed and observed.

Each of the undersigned Property Owners hereby expressly waive every objection to said assessment, any limitation of the amount thereof as a percentage of valuation and any right to defer or postpone payment of the assessment. Said assessment shall be paid by the undersigned Property Owners within the time provided by Statute for the payment of special assessments for such improvements. Any entitlement to agricultural deferment under Chapter 384 of the City Code of Iowa is hereby waived by the property owners.

The amount and proportion of the cost of the improvements, to be paid by the several Property Owners, shall be ascertained and determined by the Engineers and by them reported to the City Council which shall make such changes or alternations as they may require, and when said assessments are finally passed by the Council and by it levied, they shall constitute the assessments against the properties.

The Engineer has prepared a preliminary schedule of assessments for the project, as it relates to this property, which is attached hereto as Exhibit "A".

Property Owners hereby authorize the City Council to pass any Resolution requisite or necessary to order and secure said improvements, to provide for the construction of the same and to make the assessments herein provided for, without further notice to said Property Owners, or any of them, and any such Resolution may contain recitals that said improvements are ordered or made by the Council without petition of property owners, without in any way qualifying this petition or releasing the Property Owners from their obligation to pay the assessments levied against their property for the cost of said improvements and to issue improvement bonds payable out of said assessments.

Each Property Owner warrants that his real estate described below is free and clear of all liens and encumbrances other than for ordinary taxes, except for such liens as are held by lienholders



hereinafter listed and designated as signers of this Petition and Waiver, who by execution of this Petition consent to the subordination of their lien to the special assessment liens herein described. Each Property Owner further agrees to subordinate the sale of any part of his listed property to the terms of this Petition and Waiver, and, upon failure to do so, to pay the full amount of the assessment on demand. Each lienholder designated below, by execution of this Petition and Waiver, agrees and consents that his lien or liens shall be subordinated to the lien of the assessments levied pursuant hereto.

Property Owners agree that this Petition and Waiver shall be effective and binding from and after the approval hereof by resolution of the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Presented to the City Council on \_\_\_\_\_, 2023.

Approved by the City Council on \_\_\_\_\_, 2023.

\_\_\_\_\_  
City Clerk

PROPERTY OWNER: Gregory J. Siemann

Carolyn M. Siemann

By: Gregory J. Siemann

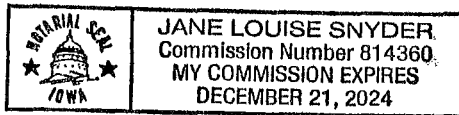
By: Carolyn M. Siemann

Date: 4/19/2023

Date: 4/19/2023

STATE OF IOWA, CARROLL COUNTY, ss:

On this 19th day of April, 2023, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Gregory J. Siemann and Carolyn M. Siemann, to me personally known, who, being by me duly sworn, did say that they are the individuals executing the within and foregoing instrument; and that they acknowledged the execution of said instrument to be their voluntary act and deed.



Jane Louise Snyder  
Notary Public in and for the State of Iowa

PETITION AND WAIVER

THIS AGREEMENT made and entered into by and between the City of Carroll, Iowa, hereinafter called the CITY, and the undersigned property owners in said City, Heather Howard FKA Heather R. Lowman, hereinafter called the PROPERTY OWNERS, WITNESSETH:

WHEREAS, the City proposes to construct certain improvements, namely the removal and replacement of Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street along with associated utility improvements including sanitary sewer, water main and storm sewer; certain private utility connections will also be replaced as part of the overall project (hereinafter the "improvements") in said City; and

WHEREAS, the undersigned Property Owners desire that the improvements be constructed to benefit their respective properties and that special assessments be levied against their property as hereinafter described below. The general description and location of said improvements being as follows:

Removal and replacement of roadway pavement; sidewalk and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

One of the properties to be assessed for the specific improvements described below is described as follows:

Specific Improvements: Sanitary Sewer and Water Service Line Replacements  
Property Legal Description: Third Addition Block 47 S. 24 ft. of Lot 2 & N. 16 ft. of Lot 3

Locally known as 819 N. Adams Street, Carroll, Iowa.

NOW, THEREFORE, BE IT AGREED AMONG THE PARTIES HERETO AS FOLLOWS:

As soon as practicable, the City shall have the right to cause the above-described improvements to be constructed in accordance with such plans and specifications as it shall deem appropriate. The construction of said improvements shall be under the supervision of an engineer to be selected by the City.

For the purpose of this Agreement, the City may elect to enter into one or more contracts for the construction of said improvements as a part of any contract for a public improvement project entered into prior to the receipt of this instrument as authorized by Section 384.41(2) of the City Code of Iowa.

In consideration of the construction of said improvements, the undersigned Property Owners hereby waive the public hearing on the adoption of the Resolution of Necessity and the mailing and publication of Notice thereof, and all other legal formalities of whatsoever kind or character required by the laws of Iowa to be observed by cities in the construction of said improvements where the expense of such improvements is to be assessed against private property. The undersigned Property Owners each and all hereby expressly waive each and every question of jurisdiction, the intention of the Property Owners being to authorize and direct said City to construct the improvement without requiring any of the formalities or legal proceedings required of cities by the statutes of Iowa.

It is further agreed that when said improvements have been constructed in accordance with the plans and specifications that the City may make assessments against the properties of the undersigned Property Owners for the cost of the construction of said improvements, including the cost of engineering, supervision, preparation of assessment schedule, and a ten percent Default and Deficiency Fund as authorized by Section 384.44, City Code of Iowa, and that said assessments so made shall be a lien upon the properties hereinafter described, and each of the undersigned Property Owners hereby agrees to pay the amount which is thus assessed against his property, and said assessment shall have the same legal force and effect as if all the legal formalities provided by law in such cases had been fully and faithfully performed and observed.

Each of the undersigned Property Owners hereby expressly waive every objection to said assessment, any limitation of the amount thereof as a percentage of valuation and any right to defer or postpone payment of the assessment. Said assessment shall be paid by the undersigned Property Owners within the time provided by Statute for the payment of special assessments for such improvements. Any entitlement to agricultural deferment under Chapter 384 of the City Code of Iowa is hereby waived by the property owners.

The amount and proportion of the cost of the improvements, to be paid by the several Property Owners, shall be ascertained and determined by the Engineers and by them reported to the City Council which shall make such changes or alternations as they may require, and when said assessments are finally passed by the Council and by it levied, they shall constitute the assessments against the properties.

The Engineer has prepared a preliminary schedule of assessments for the project, as it relates to this property, which is attached hereto as Exhibit "A".

Property Owners hereby authorize the City Council to pass any Resolution requisite or necessary to order and secure said improvements, to provide for the construction of the same and to make the assessments herein provided for, without further notice to said Property Owners, or any of them, and any such Resolution may contain recitals that said improvements are ordered or made by the Council without petition of property owners, without in any way qualifying this petition or releasing the Property Owners from their obligation to pay the assessments levied against their property for the cost of said improvements and to issue improvement bonds payable out of said assessments.

Each Property Owner warrants that his real estate described below is free and clear of all liens and encumbrances other than for ordinary taxes, except for such liens as are held by lienholders

hereinafter listed and designated as signers of this Petition and Waiver, who by execution of this Petition consent to the subordination of their lien to the special assessment liens herein described. Each Property Owner further agrees to subordinate the sale of any part of his listed property to the terms of this Petition and Waiver, and, upon failure to do so, to pay the full amount of the assessment on demand. Each lienholder designated below, by execution of this Petition and Waiver, agrees and consents that his lien or liens shall be subordinated to the lien of the assessments levied pursuant hereto.

Property Owners agree that this Petition and Waiver shall be effective and binding from and after the approval hereof by resolution of the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Presented to the City Council on \_\_\_\_\_, 2023.

Approved by the City Council on \_\_\_\_\_, 2023.

\_\_\_\_\_  
City Clerk

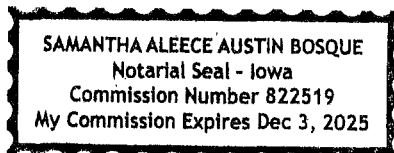
PROPERTY OWNER: Heather Howard

By: Heather Howard

Date: 4-20-23

STATE OF IOWA, CARROLL COUNTY, ss:

On this 20th day of April, 2023, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Heather Howard, to me personally known, who, being by me duly sworn, did say that they are the individuals executing the within and foregoing instrument; and that they acknowledged the execution of said instrument to be their voluntary act and deed.

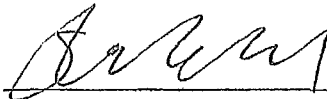


[Signature]  
Notary Public in and for the State of Iowa

CONSENT AND SUBORDINATION OF MORTGAGE HOLDER.

Bankers' Bank is the holder of a Mortgage on the Property dated December 23, 2010, and recorded December 27, 2010, in Book 2010 on Page 4266 of the Carroll County records. By signing this Agreement, Bankers' Bank, its successors and assigns, consents to the terms of this Petition and Waiver and hereby subordinates its mortgage interest in the property to the interest of the City and its successors and assigns.

Consented to by Bankers' Bank

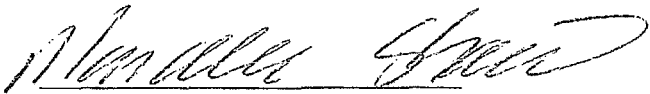
By: 

Name: Steven MacMillan

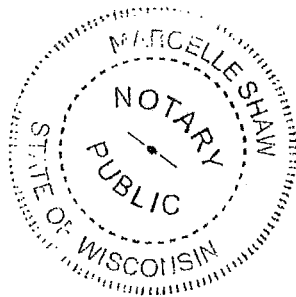
Title: First Vice President

*Wisconsin*  
STATE OF ~~IOWA~~ )  
  ) ss:  
COUNTY OF *Dane* )

On this 19 day of April, 2023, before me, the undersigned, a Notary Public in the State of Iowa, personally appeared Steven MacMillan, who, being by me duly sworn did state that he/she is the First Vice President of Bankers' Bank; that the foregoing instrument was signed on behalf of the mortgage holder; and that he/she, as the First Vice President, acknowledged the execution of the instrument to be the voluntary act and deed of the mortgage holder.



Signature of Notary Public



Marcelle Shaw  
Commission Expires July 15, 2026

PETITION AND WAIVER

THIS AGREEMENT made and entered into by and between the City of Carroll, Iowa, hereinafter called the CITY, and the undersigned property owners in said City, Jeff St. Peter, hereinafter called the PROPERTY OWNERS, WITNESSETH:

WHEREAS, the City proposes to construct certain improvements, namely the removal and replacement of Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street along with associate utility improvements including sanitary sewer, water main, and storm sewer; certain private utility connections will also be replaced as part of the overall project (hereinafter the "improvements") in said City; and

WHEREAS, the undersigned Property Owners desire that the improvements be constructed to benefit their respective properties and that special assessments be levied against their property as hereinafter described below. The general description and location of said improvements being as follows:

Removal and replacement of roadway pavement; sidewalk and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

One of the properties to be assessed for the specific improvements described below is described as follows:

Specific Improvements: Sanitary Sewer and Water Service Line Replacements  
Property Legal Description: Wattle's First Addition Block 3 Lot 8

Locally known as 1114 N. Adams Street, Carroll, Iowa.

NOW, THEREFORE, BE IT AGREED AMONG THE PARTIES HERETO AS FOLLOWS:

As soon as practicable, the City shall have the right to cause the above-described improvements to be constructed in accordance with such plans and specifications as it shall deem appropriate. The construction of said improvements shall be under the supervision of an engineer to be selected by the City.

For the purpose of this Agreement, the City may elect to enter into one or more contracts for the construction of said improvements as a part of any contract for a public improvement project entered into prior to the receipt of this instrument as authorized by Section 384.41(2) of the City Code of Iowa.

In consideration of the construction of said improvements, the undersigned Property Owners hereby waive the public hearing on the adoption of the Resolution of Necessity and the mailing and publication of Notice thereof, and all other legal formalities of whatsoever kind or character required by the laws of Iowa to be observed by cities in the construction of said improvements where the expense of such improvements is to be assessed against private property. The undersigned Property Owners each and all hereby expressly waive each and every question of jurisdiction, the intention of the Property Owners being to authorize and direct said City to construct the improvement without requiring any of the formalities or legal proceedings required of cities by the statutes of Iowa.

It is further agreed that when said improvements have been constructed in accordance with the plans and specifications that the City may make assessments against the properties of the undersigned Property Owners for the cost of the construction of said improvements, including the cost of engineering, supervision, preparation of assessment schedule, and a ten percent Default and Deficiency Fund as authorized by Section 384.44, City Code of Iowa, and that said assessments so made shall be a lien upon the properties hereinafter described, and each of the undersigned Property Owners hereby agrees to pay the amount which is thus assessed against his property, and said assessment shall have the same legal force and effect as if all the legal formalities provided by law in such cases had been fully and faithfully performed and observed.

Each of the undersigned Property Owners hereby expressly waive every objection to said assessment, any limitation of the amount thereof as a percentage of valuation and any right to defer or postpone payment of the assessment. Said assessment shall be paid by the undersigned Property Owners within the time provided by Statute for the payment of special assessments for such improvements. Any entitlement to agricultural deferment under Chapter 384 of the City Code of Iowa is hereby waived by the property owners.

The amount and proportion of the cost of the improvements, to be paid by the several Property Owners, shall be ascertained and determined by the Engineers and by them reported to the City Council which shall make such changes or alternations as they may require, and when said assessments are finally passed by the Council and by it levied, they shall constitute the assessments against the properties.

The Engineer has prepared a preliminary schedule of assessments for the project, as it relates to this property, which is attached hereto as Exhibit "A".

Property Owners hereby authorize the City Council to pass any Resolution requisite or necessary to order and secure said improvements, to provide for the construction of the same and to make the assessments herein provided for, without further notice to said Property Owners, or any of them, and any such Resolution may contain recitals that said improvements are ordered or made by the Council without petition of property owners, without in any way qualifying this petition or releasing the Property Owners from their obligation to pay the assessments levied against their property for the cost of said improvements and to issue improvement bonds payable out of said assessments.

Each Property Owner warrants that his real estate described below is free and clear of all liens and encumbrances other than for ordinary taxes, except for such liens as are held by lienholders

hereinafter listed and designated as signers of this Petition and Waiver, who by execution of this Petition consent to the subordination of their lien to the special assessment liens herein described. Each Property Owner further agrees to subordinate the sale of any part of his listed property to the terms of this Petition and Waiver, and, upon failure to do so, to pay the full amount of the assessment on demand. Each lienholder designated below, by execution of this Petition and Waiver, agrees and consents that his lien or liens shall be subordinated to the lien of the assessments levied pursuant hereto.

Property Owners agree that this Petition and Waiver shall be effective and binding from and after the approval hereof by resolution of the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Presented to the City Council on \_\_\_\_\_, 2023.

Approved by the City Council on \_\_\_\_\_, 2023.

\_\_\_\_\_  
City Clerk

PROPERTY OWNER: Jeff St. Peter

By: Jeff St. Peter

Date: 4-27-23

STATE OF IOWA, CARROLL COUNTY, ss:

On this 27 day of April, 2023, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Jeffrey Alan St. Peter, to me personally known, who, being by me duly sworn, did say that they are the individuals executing the within and foregoing instrument; and that they acknowledged the execution of said instrument to be their voluntary act and deed.

Kathy Jurries  
Notary Public in and for the State of Iowa





PETITION AND WAIVER

THIS AGREEMENT made and entered into by and between the City of Carroll, Iowa, hereinafter called the CITY, and the undersigned property owners in said City, Timothy E. Hawkinson & Jill R. Hawkinson, hereinafter called the PROPERTY OWNERS, WITNESSETH:

WHEREAS, the City proposes to construct certain improvements, namely the removal and replacement of Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street along with associated utility improvements including sanitary sewer, water main and storm sewer; certain private utility connections will also be replaced as part of the overall project (hereinafter the "improvements") in said City; and

WHEREAS, the undersigned Property Owners desire that the improvements be constructed to benefit their respective properties and that special assessments be levied against their property as hereinafter described below. The general description and location of said improvements being as follows:

Removal and replacement of roadway pavement; sidewalk and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

One of the properties to be assessed for the specific improvements described below is described as follows:

Specific Improvements: Sanitary Sewer Service Line Replacements

Property Legal Description: Wattle's First Addn Block 3 Lot 10 & Pt of 12<sup>th</sup> Street Beg at Pt on NE'y Line of Lot 10 Blk 3 Wattle's First Addn 89.1 ft. E'y of NW Cor of Said Lot - N'y at Right Angle to N'y Line 7.91 ft. - E'y at Right Angle 12 ft. - S'y at Right Angles 8.23 ft. - W'y 12 ft. to Pt of Beg

Locally known as 1126 N. Adams Street, Carroll, Iowa.

NOW, THEREFORE, BE IT AGREED AMONG THE PARTIES HERETO AS FOLLOWS:

As soon as practicable, the City shall have the right to cause the above-described improvements to be constructed in accordance with such plans and specifications as it shall deem appropriate. The construction of said improvements shall be under the supervision of an engineer to be selected by the City.

For the purpose of this Agreement, the City may elect to enter into one or more contracts for the construction of said improvements as a part of any contract for a public improvement project entered into prior to the receipt of this instrument as authorized by Section 384.41(2) of the City Code of Iowa.

In consideration of the construction of said improvements, the undersigned Property Owners hereby waive the public hearing on the adoption of the Resolution of Necessity and the mailing and publication of Notice thereof, and all other legal formalities of whatsoever kind or character required by the laws of Iowa to be observed by cities in the construction of said improvements where the expense of such improvements is to be assessed against private property. The undersigned Property Owners each and all hereby expressly waive each and every question of jurisdiction, the intention of the Property Owners being to authorize and direct said City to construct the improvement without requiring any of the formalities or legal proceedings required of cities by the statutes of Iowa.

It is further agreed that when said improvements have been constructed in accordance with the plans and specifications that the City may make assessments against the properties of the undersigned Property Owners for the cost of the construction of said improvements, including the cost of engineering, supervision, preparation of assessment schedule, and a ten percent Default and Deficiency Fund as authorized by Section 384.44, City Code of Iowa, and that said assessments so made shall be a lien upon the properties hereinafter described, and each of the undersigned Property Owners hereby agrees to pay the amount which is thus assessed against his property, and said assessment shall have the same legal force and effect as if all the legal formalities provided by law in such cases had been fully and faithfully performed and observed.

Each of the undersigned Property Owners hereby expressly waive every objection to said assessment, any limitation of the amount thereof as a percentage of valuation and any right to defer or postpone payment of the assessment. Said assessment shall be paid by the undersigned Property Owners within the time provided by Statute for the payment of special assessments for such improvements. Any entitlement to agricultural deferment under Chapter 384 of the City Code of Iowa is hereby waived by the property owners.

The amount and proportion of the cost of the improvements, to be paid by the several Property Owners, shall be ascertained and determined by the Engineers and by them reported to the City Council which shall make such changes or alternations as they may require, and when said assessments are finally passed by the Council and by it levied, they shall constitute the assessments against the properties.

The Engineer has prepared a preliminary schedule of assessments for the project, as it relates to this property, which is attached hereto as Exhibit "A".

Property Owners hereby authorize the City Council to pass any Resolution requisite or necessary to order and secure said improvements, to provide for the construction of the same and to make the assessments herein provided for, without further notice to said Property Owners, or any of them, and any such Resolution may contain recitals that said improvements are ordered or made by the Council without petition of property owners, without in any way qualifying this petition or

releasing the Property Owners from their obligation to pay the assessments levied against their property for the cost of said improvements and to issue improvement bonds payable out of said assessments.

Each Property Owner warrants that his real estate described below is free and clear of all liens and encumbrances other than for ordinary taxes, except for such liens as are held by lienholders hereinafter listed and designated as signers of this Petition and Waiver, who by execution of this Petition consent to the subordination of their lien to the special assessment liens herein described. Each Property Owner further agrees to subordinate the sale of any part of his listed property to the terms of this Petition and Waiver, and, upon failure to do so, to pay the full amount of the assessment on demand. Each lienholder designated below, by execution of this Petition and Waiver, agrees and consents that his lien or liens shall be subordinated to the lien of the assessments levied pursuant hereto.

Property Owners agree that this Petition and Waiver shall be effective and binding from and after the approval hereof by resolution of the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Presented to the City Council on \_\_\_\_\_, 2023.

Approved by the City Council on \_\_\_\_\_, 2023.

\_\_\_\_\_  
City Clerk

PROPERTY OWNER: Timothy E. Hawkinson & Jill R. Hawkinson

By: [Signature]

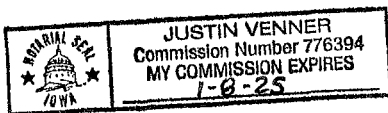
By: [Signature]

Date: April 24, 2023

STATE OF IOWA, CARROLL COUNTY, ss:

On this 28<sup>th</sup> day of April, 2023, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Timothy E. Hawkinson and Jill R. Hawkinson, to me personally known, who, being by me duly sworn, did say that they are the individuals executing the within and foregoing instrument; and that they acknowledged the execution of said instrument to be their voluntary act and deed.

[Signature]  
Notary Public in and for the State of Iowa



PETITION AND WAIVER

THIS AGREEMENT made and entered into by and between the City of Carroll, Iowa, hereinafter called the CITY, and the undersigned property owners in said City, David S. Farrell, hereinafter called the PROPERTY OWNERS, WITNESSETH:

WHEREAS, the City proposes to construct certain improvements, namely the removal and replacement of Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street along with associated utility improvements including sanitary sewer, water main and storm sewer; certain private utility connections will also be replaced as part of the overall project (hereinafter the "improvements") in said City; and

WHEREAS, the undersigned Property Owners desire that the improvements be constructed to benefit their respective properties and that special assessments be levied against their property as hereinafter described below. The general description and location of said improvements being as follows:

Removal and replacement of roadway pavement; sidewalk and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

One of the properties to be assessed for the specific improvements described below is described as follows:

Specific Improvements: Water Service Line Replacement  
Property Legal Description: Albertson's First Addition Replat of Park Lots Lot 3

Locally known as 1201 N. Adams Street, Carroll, Iowa.

NOW, THEREFORE, BE IT AGREED AMONG THE PARTIES HERETO AS FOLLOWS:

As soon as practicable, the City shall have the right to cause the above-described improvements to be constructed in accordance with such plans and specifications as it shall deem appropriate. The construction of said improvements shall be under the supervision of an engineer to be selected by the City.

For the purpose of this Agreement, the City may elect to enter into one or more contracts for the construction of said improvements as a part of any contract for a public improvement project entered into prior to the receipt of this instrument as authorized by Section 384.41(2) of the City Code of Iowa.

In consideration of the construction of said improvements, the undersigned Property Owners hereby waive the public hearing on the adoption of the Resolution of Necessity and the mailing and publication of Notice thereof, and all other legal formalities of whatsoever kind or character required by the laws of Iowa to be observed by cities in the construction of said improvements where the expense of such improvements is to be assessed against private property. The undersigned Property Owners each and all hereby expressly waive each and every question of jurisdiction, the intention of the Property Owners being to authorize and direct said City to construct the improvement without requiring any of the formalities or legal proceedings required of cities by the statutes of Iowa.

It is further agreed that when said improvements have been constructed in accordance with the plans and specifications that the City may make assessments against the properties of the undersigned Property Owners for the cost of the construction of said improvements, including the cost of engineering, supervision, preparation of assessment schedule, and a ten percent Default and Deficiency Fund as authorized by Section 384.44, City Code of Iowa, and that said assessments so made shall be a lien upon the properties hereinafter described, and each of the undersigned Property Owners hereby agrees to pay the amount which is thus assessed against his property, and said assessment shall have the same legal force and effect as if all the legal formalities provided by law in such cases had been fully and faithfully performed and observed.

Each of the undersigned Property Owners hereby expressly waive every objection to said assessment, any limitation of the amount thereof as a percentage of valuation and any right to defer or postpone payment of the assessment. Said assessment shall be paid by the undersigned Property Owners within the time provided by Statute for the payment of special assessments for such improvements. Any entitlement to agricultural deferment under Chapter 384 of the City Code of Iowa is hereby waived by the property owners.

The amount and proportion of the cost of the improvements, to be paid by the several Property Owners, shall be ascertained and determined by the Engineers and by them reported to the City Council which shall make such changes or alternations as they may require, and when said assessments are finally passed by the Council and by it levied, they shall constitute the assessments against the properties.

The Engineer has prepared a preliminary schedule of assessments for the project, as it relates to this property, which is attached hereto as Exhibit "A".

Property Owners hereby authorize the City Council to pass any Resolution requisite or necessary to order and secure said improvements, to provide for the construction of the same and to make the assessments herein provided for, without further notice to said Property Owners, or any of them, and any such Resolution may contain recitals that said improvements are ordered or made by the Council without petition of property owners, without in any way qualifying this petition or releasing the Property Owners from their obligation to pay the assessments levied against their property for the cost of said improvements and to issue improvement bonds payable out of said assessments.

Each Property Owner warrants that his real estate described below is free and clear of all liens and encumbrances other than for ordinary taxes, except for such liens as are held by lienholders hereinafter listed and designated as signers of this Petition and Waiver, who by execution of this Petition consent to the subordination of their lien to the special assessment liens herein described. Each Property Owner further agrees to subordinate the sale of any part of his listed property to the terms of this Petition and Waiver, and, upon failure to do so, to pay the full amount of the assessment on demand. Each lienholder designated below, by execution of this Petition and Waiver, agrees and consents that his lien or liens shall be subordinated to the lien of the assessments levied pursuant hereto.

Property Owners agree that this Petition and Waiver shall be effective and binding from and after the approval hereof by resolution of the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Presented to the City Council on \_\_\_\_\_, 2023.

Approved by the City Council on \_\_\_\_\_, 2023.

\_\_\_\_\_  
City Clerk

PROPERTY OWNER: David S. Farrell

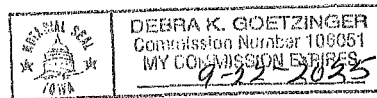
By: David S. Farrell

Date: 4-17-2023

STATE OF IOWA, CARROLL COUNTY, ss:

On this 17th day of April, 2023, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared David S. Farrell, to me personally known, who, being by me duly sworn, did say that they are the individuals executing the within and foregoing instrument; and that they acknowledged the execution of said instrument to be their voluntary act and deed.

Debra K. Goetzinger  
Notary Public in and for the State of Iowa



PETITION AND WAIVER

THIS AGREEMENT made and entered into by and between the City of Carroll, Iowa, hereinafter called the CITY, and the undersigned property owners in said City, Marilyn F. Setzler Revocable Trust, hereinafter called the PROPERTY OWNERS, WITNESSETH:

WHEREAS, the City proposes to construct certain improvements, namely the removal and replacement of Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street along with associated utility improvements including sanitary sewer, water main and storm sewer; certain private utility connections will also be replaced as part of the overall project (hereinafter the "improvements") in said City; and

WHEREAS, the undersigned Property Owners desire that the improvements be constructed to benefit their respective properties and that special assessments be levied against their property as hereinafter described below. The general description and location of said improvements being as follows:

Removal and replacement of roadway pavement; sidewalk and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

One of the properties to be assessed for the specific improvements described below is described as follows:

Specific Improvements: Sanitary Sewer Service Line Replacement  
Property Legal Description: Third Addition Block 48 Lots 6 & 7

Locally known as 126 W. 8<sup>th</sup> Street, Carroll, Iowa.

NOW, THEREFORE, BE IT AGREED AMONG THE PARTIES HERETO AS FOLLOWS:

As soon as practicable, the City shall have the right to cause the above-described improvements to be constructed in accordance with such plans and specifications as it shall deem appropriate. The construction of said improvements shall be under the supervision of an engineer to be selected by the City.

For the purpose of this Agreement, the City may elect to enter into one or more contracts for the construction of said improvements as a part of any contract for a public improvement project entered into prior to the receipt of this instrument as authorized by Section 384.41(2) of the City Code of Iowa.

In consideration of the construction of said improvements, the undersigned Property Owners hereby waive the public hearing on the adoption of the Resolution of Necessity and the mailing and publication of Notice thereof, and all other legal formalities of whatsoever kind or character required by the laws of Iowa to be observed by cities in the construction of said improvements where the expense of such improvements is to be assessed against private property. The undersigned Property Owners each and all hereby expressly waive each and every question of jurisdiction, the intention of the Property Owners being to authorize and direct said City to construct the improvement without requiring any of the formalities or legal proceedings required of cities by the statutes of Iowa.

It is further agreed that when said improvements have been constructed in accordance with the plans and specifications that the City may make assessments against the properties of the undersigned Property Owners for the cost of the construction of said improvements, including the cost of engineering, supervision, preparation of assessment schedule, and a ten percent Default and Deficiency Fund as authorized by Section 384.44, City Code of Iowa, and that said assessments so made shall be a lien upon the properties hereinafter described, and each of the undersigned Property Owners hereby agrees to pay the amount which is thus assessed against his property, and said assessment shall have the same legal force and effect as if all the legal formalities provided by law in such cases had been fully and faithfully performed and observed.

Each of the undersigned Property Owners hereby expressly waive every objection to said assessment, any limitation of the amount thereof as a percentage of valuation and any right to defer or postpone payment of the assessment. Said assessment shall be paid by the undersigned Property Owners within the time provided by Statute for the payment of special assessments for such improvements. Any entitlement to agricultural deferment under Chapter 384 of the City Code of Iowa is hereby waived by the property owners.

The amount and proportion of the cost of the improvements, to be paid by the several Property Owners, shall be ascertained and determined by the Engineers and by them reported to the City Council which shall make such changes or alternations as they may require, and when said assessments are finally passed by the Council and by it levied, they shall constitute the assessments against the properties.

The Engineer has prepared a preliminary schedule of assessments for the project, as it relates to this property, which is attached hereto as Exhibit "A".

Property Owners hereby authorize the City Council to pass any Resolution requisite or necessary to order and secure said improvements, to provide for the construction of the same and to make the assessments herein provided for, without further notice to said Property Owners, or any of them, and any such Resolution may contain recitals that said improvements are ordered or made by the Council without petition of property owners, without in any way qualifying this petition or releasing the Property Owners from their obligation to pay the assessments levied against their property for the cost of said improvements and to issue improvement bonds payable out of said assessments.



Each Property Owner warrants that his real estate described below is free and clear of all liens and encumbrances other than for ordinary taxes, except for such liens as are held by lienholders hereinafter listed and designated as signers of this Petition and Waiver, who by execution of this Petition consent to the subordination of their lien to the special assessment liens herein described. Each Property Owner further agrees to subordinate the sale of any part of his listed property to the terms of this Petition and Waiver, and, upon failure to do so, to pay the full amount of the assessment on demand. Each lienholder designated below, by execution of this Petition and Waiver, agrees and consents that his lien or liens shall be subordinated to the lien of the assessments levied pursuant hereto.

Property Owners agree that this Petition and Waiver shall be effective and binding from and after the approval hereof by resolution of the City Council.

Dated this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

Presented to the City Council on \_\_\_\_\_, 2023.

Approved by the City Council on \_\_\_\_\_, 2023.

\_\_\_\_\_  
City Clerk

PROPERTY OWNER: Marilyn F. Setzler Revocable Trust

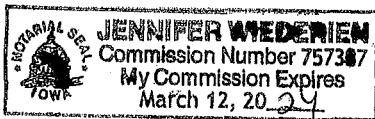
By: Marilyn F. Setzler

Title: Trustee

Date: 4-19-23

STATE OF IOWA, CARROLL COUNTY, ss:

On this 19 day of April, 2023, before me, the undersigned, a Notary Public in and for the State of Iowa, personally appeared Marilyn F. Setzler, to me personally known, who, being by me duly sworn, did say that they are the individuals executing the within and foregoing instrument; and that they acknowledged the execution of said instrument to be their voluntary act and deed.



Jennifer Wieden  
Notary Public in and for the State of Iowa

# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager

AK

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

RMK

**DATE:** May 3, 2023

**SUBJECT:** Adams Street Reconstruction

Resolution of Necessity for the Adams Street Reconstruction, Ordering Construction of the Project, Approving Preliminary Plat and Schedule of Assessments and Estimate of Cost, Tentative Approval of Plans, Specifications, Form of Contract and Final Estimate of Cost, and Fixing a Date for a Public Hearing on Final Adoption of Plans, Specifications, Form of Contract and Estimate of Cost and a Date Construction Bids will be Received for the Project.

Since all property owners to be assessed are covered by petition and waiver agreements, the usual special assessment procedure can be shortened significantly. This Resolution incorporates all of the normal preliminary special assessment information and also covers the resolution ordering construction.

The proposed actions are detailed in the Resolution and summarized as follows:

“Resolution of Necessity for the Adams Street Reconstruction, Ordering Construction of the Project, . . .”

The Resolution determines that it is necessary and advisable to construct street, water, sanitary sewer, storm sewer, sidewalk and other public improvements including private sanitary sewer and water connections. It also contains the description of the improvements to be constructed.

“ . . . Approving Preliminary Plat and Schedule of Assessments and Estimate of Cost . . . ”

The Preliminary Plat and Schedule of Assessments is attached. It includes the estimate of costs for those properties covered by the Petition and Waivers. The total estimated cost is \$3,542,474.00. The estimated private utility replacement cost is \$86,832.96.

“ . . . Tentative Approval of Plans, Specifications, Form of Contract, and Final Estimate of Cost, . . . ”

Adams Street Reconstruction

Resolution of Necessity for . . . Received for the Project.

May 3, 2023

Page 2

The plans detail the construction described as follows:

Removal and replacement of roadway pavement, sidewalk, and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13<sup>th</sup> Street.

The Specifications are the Statewide Urban Specifications (SUDAS) and Carroll Supplemental Specifications. The Form of Contract is the SUDAS unit bid price contract Form. The estimate of cost is \$3,542,474.00. It is anticipated that the estimate will be refined prior to final adoption.

“ . . . and Fixing a Date for a Public Hearing on Final Adoption of Plans, Specifications, Form of Contract and Estimate of Cost . . . ”

The Public Hearing date is May 22, 2023.

“ . . . and a Date Construction Bids will be Received for the Project.”

Construction bids will be received on June 6, 2023.

**RECOMMENDATION:** Mayor and City Council consideration of passage and approval of the Resolution of Necessity for the Adams Street Reconstruction, Ordering Construction of the Project, Approving Preliminary Plat and Schedule of Assessments and Estimate of Cost, Tentative Approval of Plans, Specifications, Form of Contract and Final Estimate of Cost, and Fixing a Date for a Public Hearing on Final Adoption of Plans, Specifications, Form of Contract and Estimate of Cost and a Date Construction Bids will be Received for the Project.

RMK:ds

attachment

Council Member \_\_\_\_\_ introduced the following resolution entitled "RESOLUTION OF NECESSITY FOR THE ADAMS STREET RECONSTRUCTION, ORDERING CONSTRUCTION OF THE PROJECT, APPROVING PRELIMINARY PLAT AND SCHEDULE OF ASSESSMENTS AND ESTIMATE OF COST, TENTATIVE APPROVAL OF PLANS, SPECIFICATIONS, FORM OF CONTRACT, AND FINAL ESTIMATE OF COST, AND FIXING A DATE FOR A PUBLIC HEARING ON FINAL ADOPTION OF PLANS, SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATE OF COST AND A DATE CONSTRUCTION BIDS WILL BE RECEIVED FOR THE PROJECT", and moved that the same be adopted. Council Member \_\_\_\_\_ seconded the motion to adopt. The roll was called, and the vote was:

AYES: \_\_\_\_\_

\_\_\_\_\_

NAYS: \_\_\_\_\_

Whereupon, the Mayor declared the following Resolution duly adopted:

RESOLUTION OF NECESSITY FOR THE ADAMS STREET RECONSTRUCTION, ORDERING CONSTRUCTION OF THE PROJECT, APPROVING PRELIMINARY PLAT AND SCHEDULE OF ASSESSMENTS AND ESTIMATE OF COST, TENTATIVE APPROVAL OF PLANS, SPECIFICATIONS, FORM OF CONTRACT, AND FINAL ESTIMATE OF COST, AND FIXING A DATE FOR A PUBLIC HEARING ON FINAL ADOPTION OF PLANS, SPECIFICATIONS, FORM OF CONTRACT AND ESTIMATE OF COST AND A DATE CONSTRUCTION BIDS WILL BE RECEIVED FOR THE PROJECT

WHEREAS, this Council deems it advisable and necessary that street, water, sanitary sewer, storm sewer, sidewalk and other public improvements, including private sanitary sewer and water connections, generally described as the Adams Street Reconstruction, be constructed within the City of Carroll, Iowa, which improvements are more particularly described in detail hereafter; and

WHEREAS, it is proposed that the improvements be constructed under the authority granted in Division IV of the City Code of Iowa; and

WHEREAS, petition and waiver agreements relating to the proposed improvements has been signed by all of the property owners to be benefited by the construction of the work and the

petition and waiver agreements have been officially filed in the office of the City Clerk and by resolution adopted by the Council, approved and accepted for and on behalf of the City; and

WHEREAS, pursuant to the terms of the petition and waiver agreements, the benefited property owners have waived any and all legal requirements covering the construction of the improvements and the normal special assessment procedure to be followed for a project of this type, and have requested therein that the City proceed with the letting of the construction contract and the construction of the work at the earliest possible date; and

WHEREAS, Cody Forch, P.E. of Carroll, Iowa, has caused to be prepared a preliminary plat and schedule of assessments and estimate of cost and also plans, specifications, form of contract and other contract documents for the project, which items have been examined by this Council and are deemed suitable for the purpose intended and are now officially on file in the office of the Clerk for public inspection; and

WHEREAS, before the work, covered by the petition and waiver agreements, may be contracted for and the plans, specifications, form of contract and estimate of cost finally adopted, it is necessary to hold a public hearing thereon and a public letting for the taking of construction bids:

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

Section 1. That the petition and waiver agreements, hereinabove referred to, were approved and accepted for and on behalf of the City by resolution of the City Council adopted on May 8, 2023.

Section 2. That this Council hereby determines that it is necessary and advisable to construct street, water, sanitary sewer, storm sewer, sidewalk and other public improvements, including private sanitary sewer and water connections, generally described as the Adams Street Reconstruction, and as described in further detail hereafter in Section 3 of this Resolution, and also as set forth in the plans, specifications and other contract documents above referred to.

Section 3. That the proposed improvements to be constructed are described as follows:

Removal and replacement of roadway pavement, sidewalk, and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13th Street.

Section 4. That the proposed assessment district to be benefited and subject to assessment, is set out in the preliminary plat and schedule of assessments hereinabove referred to.

Section 5. That the preliminary plat and schedule of assessments and estimate of costs, hereinabove mentioned, are hereby adopted and approved as the proposed plat and schedule and estimate of cost for this project.

Section 6. That the cost of the improvements will be assessed to the properties within the boundaries of the assessment district, pursuant to the proposed plat and schedule for the project.

Section 7. That, if any difference remains between the amount which is derived from cash payments made by property owners after the assessments are levied and the proceeds to be received from the sale of special assessment bonds issued against any unpaid assessments and the total cost of the improvement project, such difference shall be paid for from the proceeds to be derived from the issuance and sale of general obligation bonds of the City and/or from such other funds of the City as may be legally used for such purposes.

Section 8. That the action of this Council in this Resolution shall constitute the action the Council would normally take in adopting a preliminary resolution ordering construction of the project, approving the preliminary plat and schedule of assessments and estimate of costs, introducing and adopting a resolution of necessity, ordering preparation of detailed plans, specifications, contract documents, and estimate of cost, and any and all other preliminary Council action on a special assessment project.

Section 9. That the amount of the security to accompany each bid shall be in an amount which shall conform to the provisions of the notice to bidders hereby approved as a part of the specifications.

Section 10. That the City Clerk be and is hereby directed to post a notice to bidders once in a relevant contractor plan room service with statewide circulation and a relevant construction lead generating service with statewide circulation and on an internet site sponsored by either the City or a statewide association that represents the City. Posting shall be not less than thirteen clear days nor more than forty-five days prior to June 6, 2023, which is hereby fixed as the date for receiving bids. The bids are to be filed prior to 10:00 A.M., on such date.

Section 11. That the City Council hereby delegates to the City Clerk or her designee the duty of receiving, opening and tabulating bids for construction of the Project. Bids shall be received and opened as provided in the public notice and the results of the bids shall be considered at the meeting of this Council on June 12, 2023, at 5:15 P.M.

Section 12. That the City Clerk be and is hereby directed to publish notice of hearing once in a legal newspaper, printed wholly in the English language, published at least once weekly and having general circulation in this City. Publication shall be not less than four clear days nor more than twenty days prior to the date hereinafter fixed as the date for a public hearing on the plans, specifications, form of contract and estimate of costs for the project, the hearing to be at 5:15 P.M. on May 22, 2023.

PASSED AND APPROVED this 8th day of May, 2023.

\_\_\_\_\_  
Mayor

ATTEST:

\_\_\_\_\_  
City Clerk

**ADAMS STREET RECONSTRUCTION**  
**Preliminary Assessment Schedule**

Description: Removal and replacement of roadway pavement, sidewalk, and ADA curb ramp improvements; complete municipal utility replacement including sanitary sewer, watermain and storm sewer; partial replacement of sanitary sewer and water service lines; and other associated work on Adams Street from U.S. Hwy 30 to north of 13th Street.

Estimated  
Total Project  
Cost: \$3,542,474.00

Estimated  
Private Utility  
Replacement Cost: \$86,832.96

Private utility replacement costs are the only costs that are being assessed to private property owners. Private utility, sanitary sewer and water service line, assessments are being levied pursuant to petitions and waivers from property owners.





Adams Street Reconstruction  
City of Carroll, Iowa  
Preliminary Assessment Schedule  
McClure Engineering Company



No.	Address of Property	Current Title Holder	District Parcel No.	Legal Description	Valuation (FMV)	Sidewalk Cost	Water Service Cost	Sanitary Sewer Service Cost	Total Construction Cost	Engineering Cost	Legal Cost (2%)	Default Fund (10%)	Total Cost	Deficiency	Final Assessment	Percent of Total Assessments	Percent of Total Project Cost (\$3,542,474.00)
1	603 N ADAMS ST	BTC INC C/B/A WESTERN IOWA NETWORKS	06-24-378-005	ORIGINAL TOWN BLOCK 8 LOTS 4 & 5	\$ 544,660.00	\$ -	\$ 7,678.70	\$ 13,286.00	\$ 20,964.70	\$ 1,257.14	\$ 419.29	\$ 2,096.47	\$ 24,737.60	\$ -	\$ 24,737.60	22.17%	0.70%
2	617 N ADAMS ST	CENTURY LINK	06-24-454-002	NOT AVAILABLE	\$ 362,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
3	627 N ADAMS ST	CARROLL - CITY	06-24-454-001	ORIGINAL TOWN BLOCK 8 LOT 1 & N 52 FT OF LOT 2	\$ 316,162.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
4	202-206 W 7TH ST	DE SHAW, PAUL J	06-24-412-005	FIRST ADDITION BLOCK 5 S 16 FT OF LOT 3 & ALL OF LOTS 4 & 5	\$ 95,627.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
5	715 N ADAMS ST	LOHRMANN, DOUGLAS D; LOHRMANN, TERI J	06-24-412-004	FIRST ADDITION BLOCK 5 N 50 FT OF LOT 3	\$ 40,185.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
6	727 N ADAMS ST	MC MINIMEE, SHERYL A	06-24-412-003	FIRST ADDITION BLOCK 5 W 26 FT OF LOT 1; E 130 FT OF S 16 FT OF LOT 1 & ALL OF LOT 2	\$ 32,657.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
7	729 N ADAMS ST	BRAUCKMAN, TYLER; SCHULTE, PAYTON	06-24-412-002	FIRST ADDITION BLOCK 5 E 130 FT OF N 50 FT OF LOT 1	\$ 49,940.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
8	801 N ADAMS ST	SIEMANN, GREGORY J	06-24-409-011	THIRD ADDITION BLOCK 47 LOT 5	\$ 170,280.00	\$ 1,008.33	\$ 5,041.45	\$ 6,720.00	\$ 12,769.78	\$ 628.57	\$ 255.40	\$ 1,276.98	\$ 14,930.73	\$ -	\$ 14,930.73	13.38%	0.42%
9	807 N ADAMS ST	BRINKMAN, JEANETTE A	06-24-409-010	THIRD ADDITION BLOCK 47 LOT 4	\$ 130,630.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
10	811 N ADAMS ST	RIESBERG, STEVEN M; KRAL, MACKENZIE L	06-24-409-009	THIRD ADDITION BLOCK 47 S 50 FT OF LOT 3	\$ 199,760.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
11	819 N ADAMS ST	HOWARD, HEATHER FKA LOWMAN, HEATHER R	06-24-409-008	THIRD ADDITION BLOCK 47 S 24 FT OF LOT 2 & N 16 FT OF LOT 3	\$ 98,130.00	\$ -	\$ 3,383.75	\$ 6,280.00	\$ 9,663.75	\$ 628.57	\$ 193.28	\$ 966.38	\$ 11,451.97	\$ -	\$ 11,451.97	10.26%	0.32%
12	821 N ADAMS ST	I06 INVESTMENTS LLP	06-24-409-007	THIRD ADDITION BLOCK 47 N 42 FT OF LOT 2	\$ 123,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
13	827 N ADAMS ST	GALLEGOS, RICHARD R	06-24-409-006	THIRD ADDITION BLOCK 47 LOT 1	\$ 157,030.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
14	210 W 9TH ST	LAHR, DALE R	06-24-406-011	FOURTH ADDITION BLOCK 56 W 78 FT OF LOT 5	\$ 142,330.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
15	903 N ADAMS ST	BEYER FAMILY TRUST	06-24-406-012	FOURTH ADDITION BLOCK 56 E 78 FT OF LOT 5	\$ 54,420.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
16	909 N ADAMS ST	EISCHEID ELECTRIC & SERVICE LLC	06-24-406-010	FOURTH ADDITION BLOCK 56 LOT 4	\$ 108,220.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
17	915 N ADAMS ST	DE BOTH, MATTHEW L; DE BOTH, MALLORI A	06-24-406-009	FOURTH ADDITION BLOCK 56 LOT 3	\$ 79,790.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
18	921 N ADAMS ST	SHIPLEY, TYLER J; STRUCK, KARA A	06-24-406-015	FOURTH ADDITION BLOCK 56 LOT 2 EXC W 78 FT OF N 22 FT	\$ 199,470.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
19	207 W 10TH ST	RICHARDSON, RONALD F	06-24-406-014	FOURTH ADDITION BLOCK 56 E 78 FT OF LOT 1	\$ 165,500.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%



Adams Street Reconstruction  
 City of Carroll, Iowa  
 Preliminary Assessment Schedule  
 McClure Engineering Company



No.	Address of Property	Current Title Holder	District Parcel No.	Legal Description	Valuation (FMV)	Sidewalk Cost	Water Service Cost	Sanitary Sewer Service Cost	Total Construction Cost	Engineering Cost	Legal Cost (2%)	Default Fund (10%)	Total Cost	Deficiency	Final Assessment	Percent of Total Assessments	Percent of Total Project Cost (\$3,542,474.00)
20	213 W 10TH ST	BLUML, FAYE M	06-24-406-013	FOURTH ADDITION BLOCK 56 W 78 FT OF LOT 1 & W 78 FT OF N 22 FT OF LOT 2	\$ 178,690.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
21	1003 N ADAMS ST	LLOYD, DIRK J	06-24-402-009	SEVENTH ADDITION BLOCK 59 LOT 5	\$ 166,990.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
22	1009 N ADAMS ST	JOHNSON, JOSHUA	06-24-402-008	SEVENTH ADDITION BLOCK 59 LOT 4	\$ 68,890.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
23	1015 N ADAMS ST	STEVENS, KYLE; STEVENS, ERIN-JANE	06-24-402-007	SEVENTH ADDITION BLOCK 59 LOT 3	\$ 121,170.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
24	1021 N ADAMS ST	BORKOWSKI, GARY L	06-24-402-006	SEVENTH ADDITION BLOCK 59 LOT 2	\$ 120,990.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
25	1027 N ADAMS ST	MC CAFFREY, MICHAEL P	06-24-402-005	SEVENTH ADDITION BLOCK 59 LOT 1	\$ 114,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
26	204 W 11TH ST	AXMAN ENTERPRISES, LLC	06-24-262-005	WATTLE'S FIRST ADDN BLOCK 4 PT OF LOT 5 BEG AT SW COR OF LOT 5-N 66 FT-E 55.1 FT-SLY 66 FT TO PT ON S LINE OF LOT 5 SAID PT BEING 54 FT E OF PT OF BEG-W 54 FT TO PT OF BEG	\$ 57,080.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
27	1103 N ADAMS ST	DILLAVOU, RUTH R	06-24-262-010	WATTLE'S FIRST ADDN BLOCK 4 PT OF LOT 5 EXC BEG AT SW COR OF LOT 5-N 66 FT-E 55.1 FT SLY 66 FT TO PT ON S LINE OF LOT 5 SAID PT BEING 54 FT E OF PT OF BEG-W 54 FT TO PT OF BEG	\$ 136,210.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
28	1109 N ADAMS ST	WARNKE, VICTOR J	06-24-262-009	WATTLE'S FIRST ADDN BLOCK 4 LOT 4	\$ 115,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
29	1115 N ADAMS ST	DIRKX, ISRAEL	06-24-262-008	WATTLE'S FIRST ADDN BLOCK 4 LOT 3	\$ 113,800.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
30	1121 N ADAMS ST	MC GUIRE, SUZANNE	06-24-262-007	WATTLE'S FIRST ADDN BLOCK 4 LOT 2	\$ 100,170.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
31	1125 & 1127 N ADAMS ST	EDHOLM, PERRY A	06-24-262-006	WATTLE'S FIRST ADDN BLOCK 4 LOT 1	\$ 133,990.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
32	1201 N ADAMS ST	FARRELL, DAVID S	06-24-256-006	ALBERTSON'S FIRST ADDITION REPLAT OF PARK LOTS LOT 3	\$ 83,690.00	\$ -	\$ 5,267.50	\$ -	\$ 5,267.50	\$ 628.57	\$ 105.35	\$ 526.75	\$ 6,528.17	\$ -	\$ 6,528.17	5.85%	0.18%
33	1211 N ADAMS ST	BENDER, VICKIE JOAN	06-24-256-005	ALBERTSON'S FIRST ADDITION REPLAT OF PARK LOTS LOT 2	\$ 142,060.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
34	1215 N ADAMS ST	DE SHAW, PAUL J	06-24-256-004	ALBERTSON'S FIRST ADDITION REPLAT OF PARK LOTS LOT 1	\$ 158,940.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
35	1305 N ADAMS ST	ATHERTON, JASON R; ATHERTON, KAREN M	06-24-254-013	ALBERTSON'S FIRST ADDITION REPLAT OF BLOCK 2 E 139.2 FT OF LOTS 4, 5 & 6	\$ 250,240.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
36	1308 N ADAMS ST	IOWA SUNSHINE LLC	06-24-255-009	WATTLE'S SECOND ADDN BLOCK 7 LOT 7	\$ 115,920.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%



Adams Street Reconstruction  
 City of Carroll, Iowa  
 Preliminary Assessment Schedule  
 McClure Engineering Company



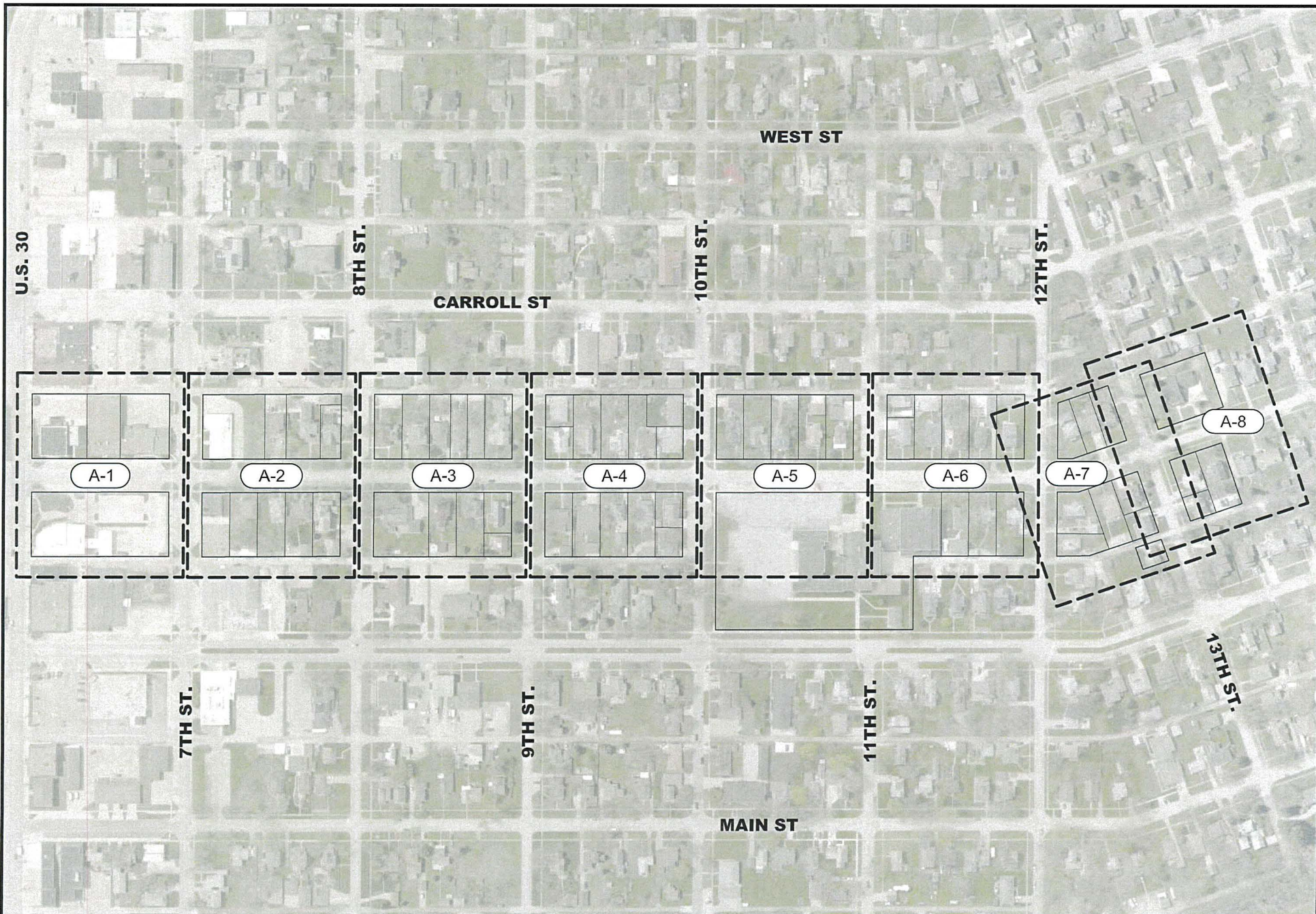
No.	Address of Property	Current Title Holder	District Parcel No.	Legal Description	Valuation (FMV)	Sidewalk Cost	Water Service Cost	Sanitary Sewer Service Cost	Total Construction Cost	Engineering Cost	Legal Cost (2%)	Default Fund (10%)	Total Cost	Deficiency	Final Assessment	Percent of Total Assessments	Percent of Total Project Cost (\$3,542,474.00)
37	1302 N ADAMS ST	ITZEP MARROQUIN, DELIA A	06-24-255-010	WATTLE'S SECOND ADDN BLOCK 7 W 96 FT OF LOT 6	\$ 55,540.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
38	118 W 13TH ST	OLBERDING, JOHN F	06-24-255-011	WATTLE'S SECOND ADDN BLOCK 7 E 60 FT OF LOT 6	\$ 102,080.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
39	111 W 13TH ST	STORK, ALAN J; STORK, LU JEAN	06-24-257-013	WATTLE'S SECOND ADDN BLOCK 6 W 56 FT OF LOT 1	\$ 99,530.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
40	117 W 13TH ST	JACOBS, JET	06-24-257-002	WATTLE'S SECOND ADDN BLOCK 6 E 66 FT OF LOT 7	\$ 110,290.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
41	1216 N ADAMS ST	SCHULZ, MICHAEL J	06-24-257-001	WATTLE'S SECOND ADDN BLOCK 6 W 90 FT OF LOT 7	\$ 102,070.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
42	1208 N ADAMS ST	GLASS, KATHERINE	06-24-257-003	WATTLE'S SECOND ADDN BLOCK 6 N 60 FT OF LOT 6	\$ 98,060.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
43	128 W 12TH ST	MOHR REALTY LLC	06-24-257-004	WATTLE'S SECOND ADDN BLOCK 6 W 100 FT OF LOT 5 & S 6 FT OF W 116.8 FT OF LOT 6	\$ 75,290.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
44	118 W 12TH ST	3PETE PROPERTIES LLC	06-24-257-005	WATTLE'S SECOND ADDN BLOCK 6 E 56 FT OF LOT 5 & S 6 FT OF E 39.2 FT OF LOT 6	\$ 52,410.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
45	1126 N ADAMS ST	HAWKINSON, TIMOTHY E; HAWKINSON, JILL R	06-24-263-010	WATTLE'S FIRST ADDN BLOCK 3 LOT 10 & PT OF 12TH STREET BEG AT PT ON NELY LINE OF LOT 10 BLK 3 WATTLE'S FIRST ADDN 89.1 FT ELY OF NW COR OF SAID LOT-N'LY AT RIGHT ANGLE TO N'LY LINE 7.91 FT-ELY AT RIGHT ANGLES 12 FT-S'LY AT RIGHT ANGLES 8.23 FT-W'LY 12 FT TO PT OF BEG	\$ 138,030.00	\$ -	\$ -	\$ 7,160.00	\$ 7,160.00	\$ 628.57	\$ 143.20	\$ 716.00	\$ 8,647.77	\$ -	\$ 8,647.77	7.75%	0.24%
46	1122 N ADAMS ST	MAYHALL INVESTMENTS, LLC	06-24-263-003	WATTLE'S FIRST ADDN BLOCK 3 LOT 9	\$ 70,160.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
47	1114 N ADAMS ST	ST PETER, JEFF	06-24-263-004	WATTLE'S FIRST ADDN BLOCK 3 LOT 8	\$ 129,140.00	\$ 645.33	\$ 6,096.35	\$ 8,040.00	\$ 14,781.68	\$ 628.57	\$ 295.63	\$ 1,478.17	\$ 17,184.06	\$ -	\$ 17,184.06	15.40%	0.49%
48	1026 N ADAMS ST	INDEPENDENT SCHOOL DISTRICT OF	06-24-403-001	FOURTH ADDITION BLOCK 60	\$ 7,891,580.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
49	117 W 10TH ST	CONROY, JACINDA	06-24-407-006	FOURTH ADDITION BLOCK 55 E 70 FT OF LOT 10	\$ 67,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
50	926 N ADAMS ST	KONZ, NATHAN D; KONZ, BAILEY J	06-24-407-001	FOURTH ADDITION BLOCK 55 W 86 FT OF LOT 10	\$ 121,530.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
51	922 N ADAMS ST	ESPENHOVER, PAUL A	06-24-407-002	FOURTH ADDITION BLOCK 55 LOT 9	\$ 123,420.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%



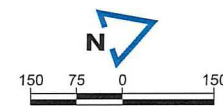
Adams Street Reconstruction  
 City of Carroll, Iowa  
 Preliminary Assessment Schedule  
 McClure Engineering Company



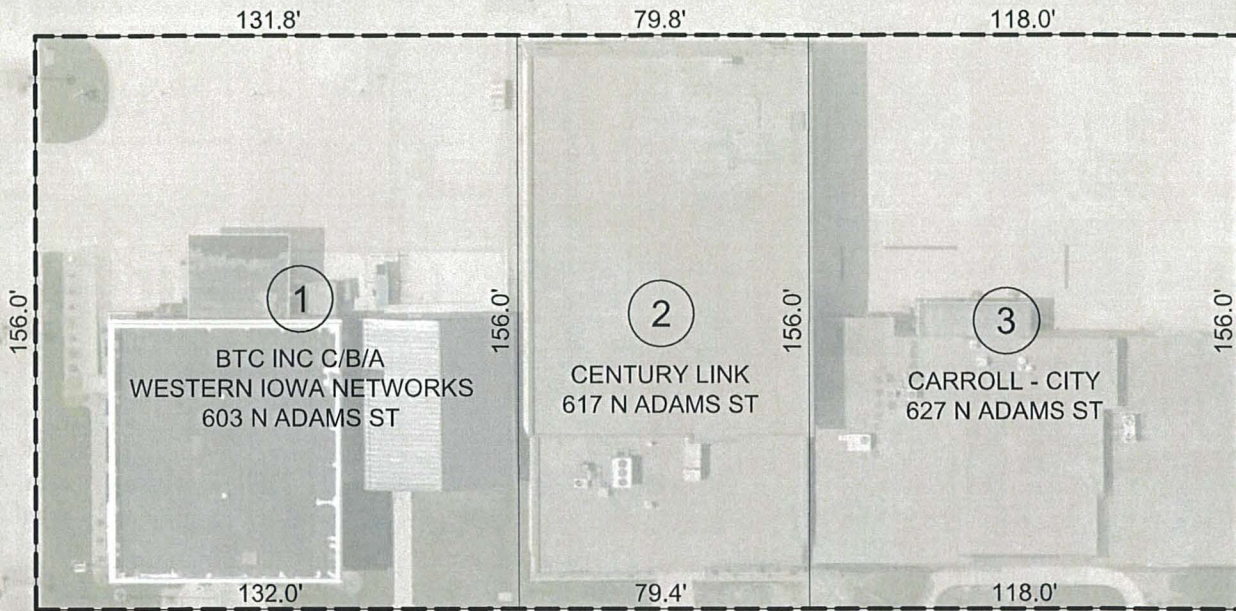
No.	Address of Property	Current Title Holder	District Parcel No.	Legal Description	Valuation (FMV)	Sidewalk Cost	Water Service Cost	Sanitary Sewer Service Cost	Total Construction Cost	Engineering Cost	Legal Cost (2%)	Default Fund (10%)	Total Cost	Deficiency	Final Assessment	Percent of Total Assessments	Percent of Total Project Cost (\$3,542,474.00)
52	914 N ADAMS ST	HOFFMAN, AMY JO	06-24-407-003	FOURTH ADDITION BLOCK 55 LOT 8	\$ 97,830.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
53	908 N ADAMS ST	SCHAEFER, ADAM M; SCHAEFER, CARRI J	06-24-407-004	FOURTH ADDITION BLOCK 55 LOT 7	\$ 312,310.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
54	902 N ADAMS ST	BLUML, MARK J	06-24-407-005	FOURTH ADDITION BLOCK 55 LOT 6	\$ 147,150.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
55	115 W 9TH ST	STOCKBRIDGE, JUDITH L	06-24-410-005	THIRD ADDITION BLOCK 48 LOT 10 EXC W 99 FT	\$ 99,680.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
56	127 W 9TH ST	EPISCOPAL CORP OF THE DIOCESE OF IA	06-24-410-001	THIRD ADDITION BLOCK 48 W 99 FT OF LOT 10	\$ 183,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
57	820 N ADAMS ST	FISCUS, CHRISTOPHER J;	06-24-410-002	THIRD ADDITION BLOCK 48 LOT 9	\$ 83,010.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
58	814 N ADAMS ST	ROBERTS, CHRISTINE E	06-24-410-003	THIRD ADDITION BLOCK 48 LOT 8	\$ 136,350.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
59	126 W 8TH ST	SETZLER, MARILYN F REVOCABLE	06-24-410-004	THIRD ADDITION BLOCK 48 LOTS 6 & 7	\$ 340,170.00	\$ 672.22	\$ -	\$ 1,760.00	\$ 2,432.22	\$ 628.57	\$ 48.64	\$ 243.22	\$ 3,352.66	\$ -	\$ 3,352.66	3.00%	0.09%
60	726 N ADAMS ST	REILING, DALE R	06-24-451-001	FIRST ADDITION BLOCK 4 LOT 10	\$ 214,620.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
61	720 N ADAMS ST	QUANDT, MATHEW G	06-24-451-002	FIRST ADDITION BLOCK 4 LOT 9	\$ 158,920.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
62	714 N ADAMS ST	BEYERINK, HENRY B	06-24-451-003	FIRST ADDITION BLOCK 4 LOT 8	\$ 118,000.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
63	708 N ADAMS ST	TOFT, RANDALL L A/K/A RANDALL	06-24-451-004	FIRST ADDITION BLOCK 4 LOT 7	\$ 141,340.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
64	128 W 7TH ST	AVAILA BANK	06-24-451-005	FIRST ADDITION BLOCK 4 LOT 6	\$ 238,460.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%
65	126 W 6TH ST	CARROLL COUNTY STATE BANK	06-24-455-013	ORIGINAL TOWN BLOCK 9 LOTS 6, 7, 8, 9 & 10	\$ 4,178,720.00	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%	0.00%



ADAMS STREET RECONSTRUCTION  
 PRELIMINARY ASSESSMENT PLAT OVERVIEW

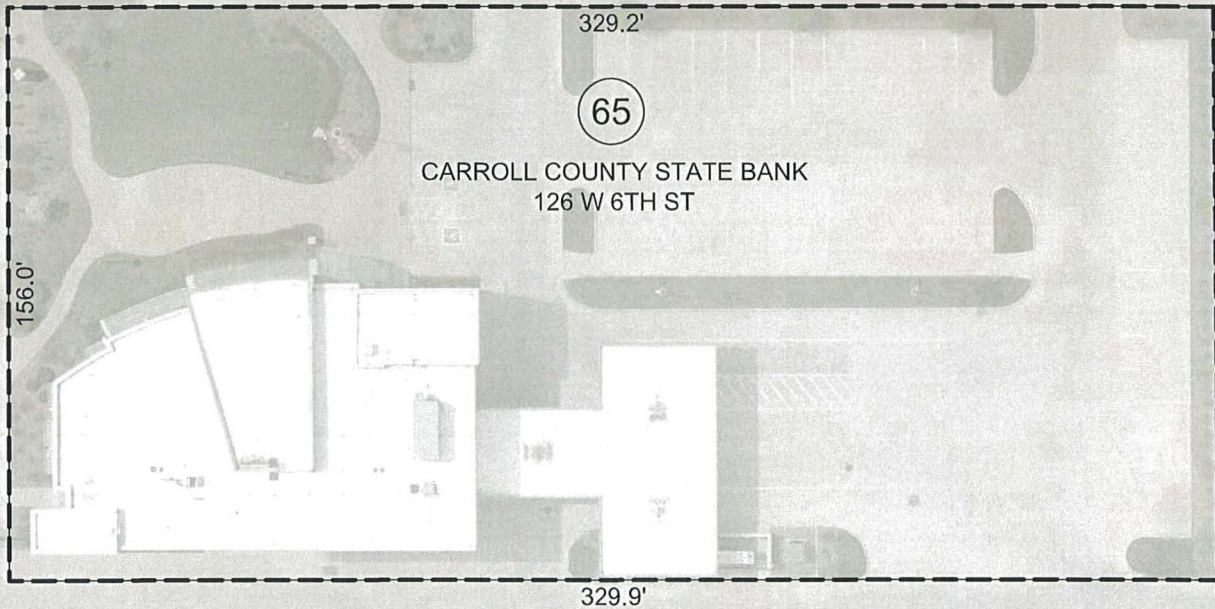


U.S. 30



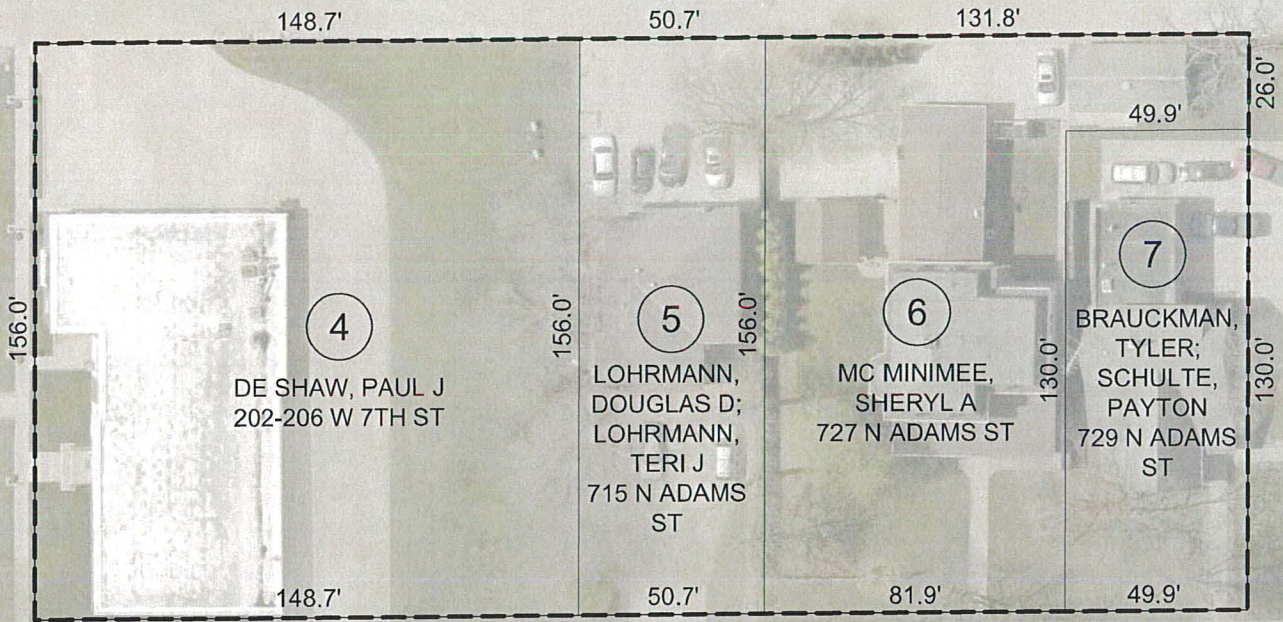
7TH ST.

ADAMS ST.

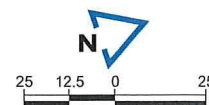
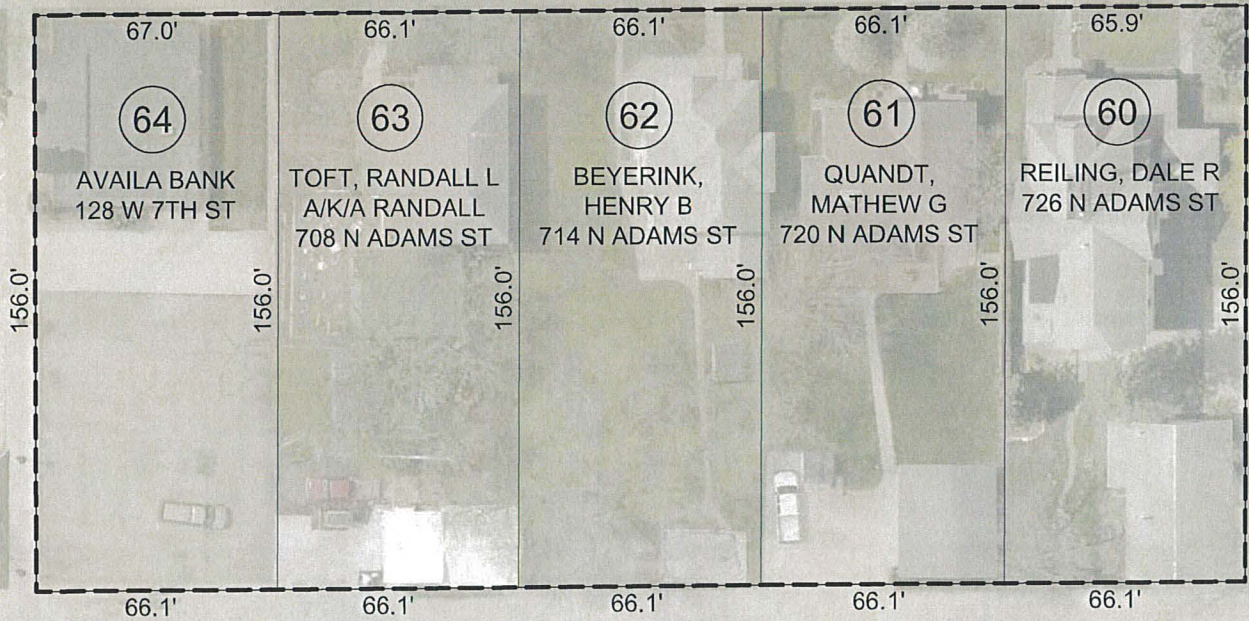


7TH ST.

8TH ST.

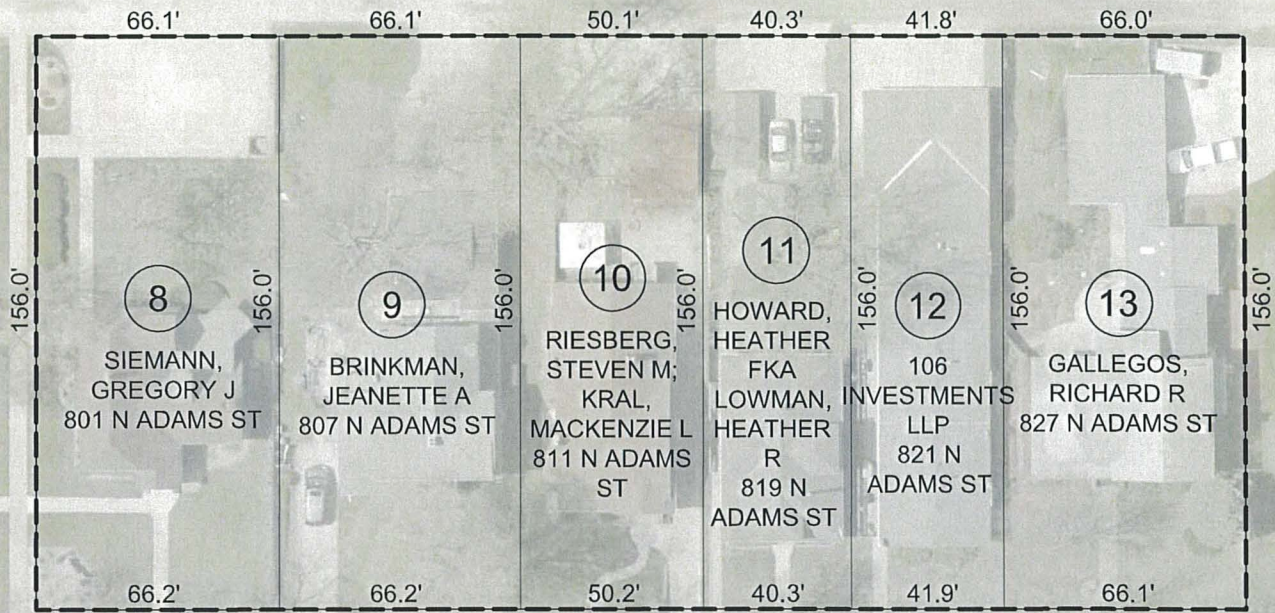


**ADAMS ST.**

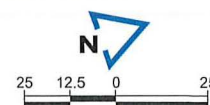
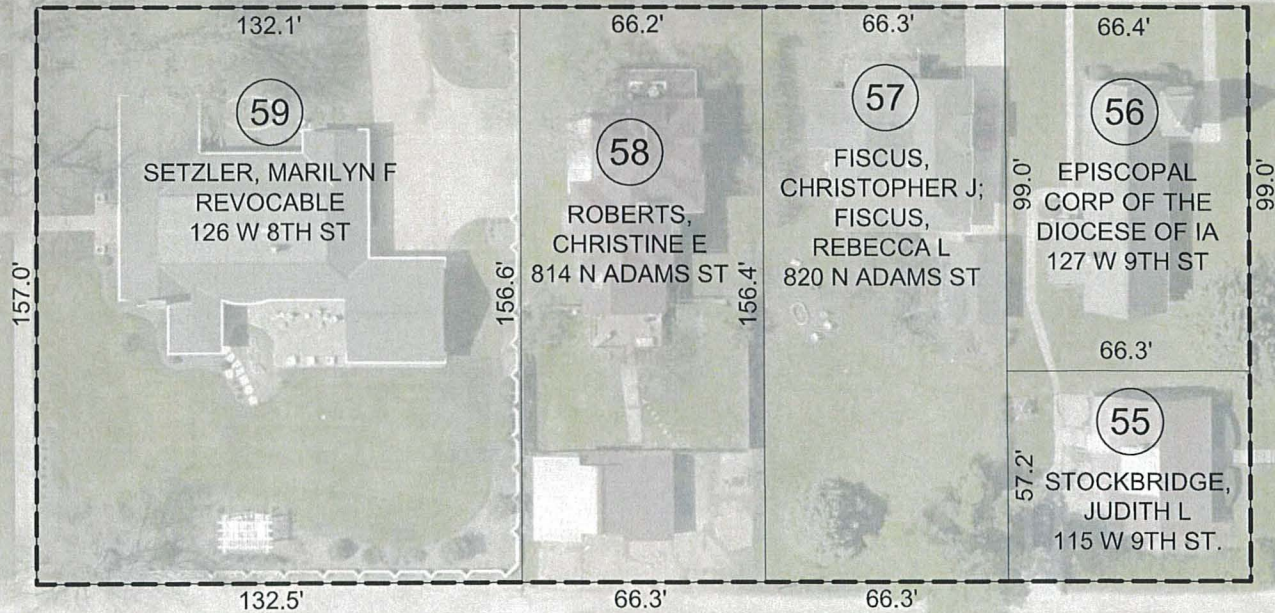


8TH ST.

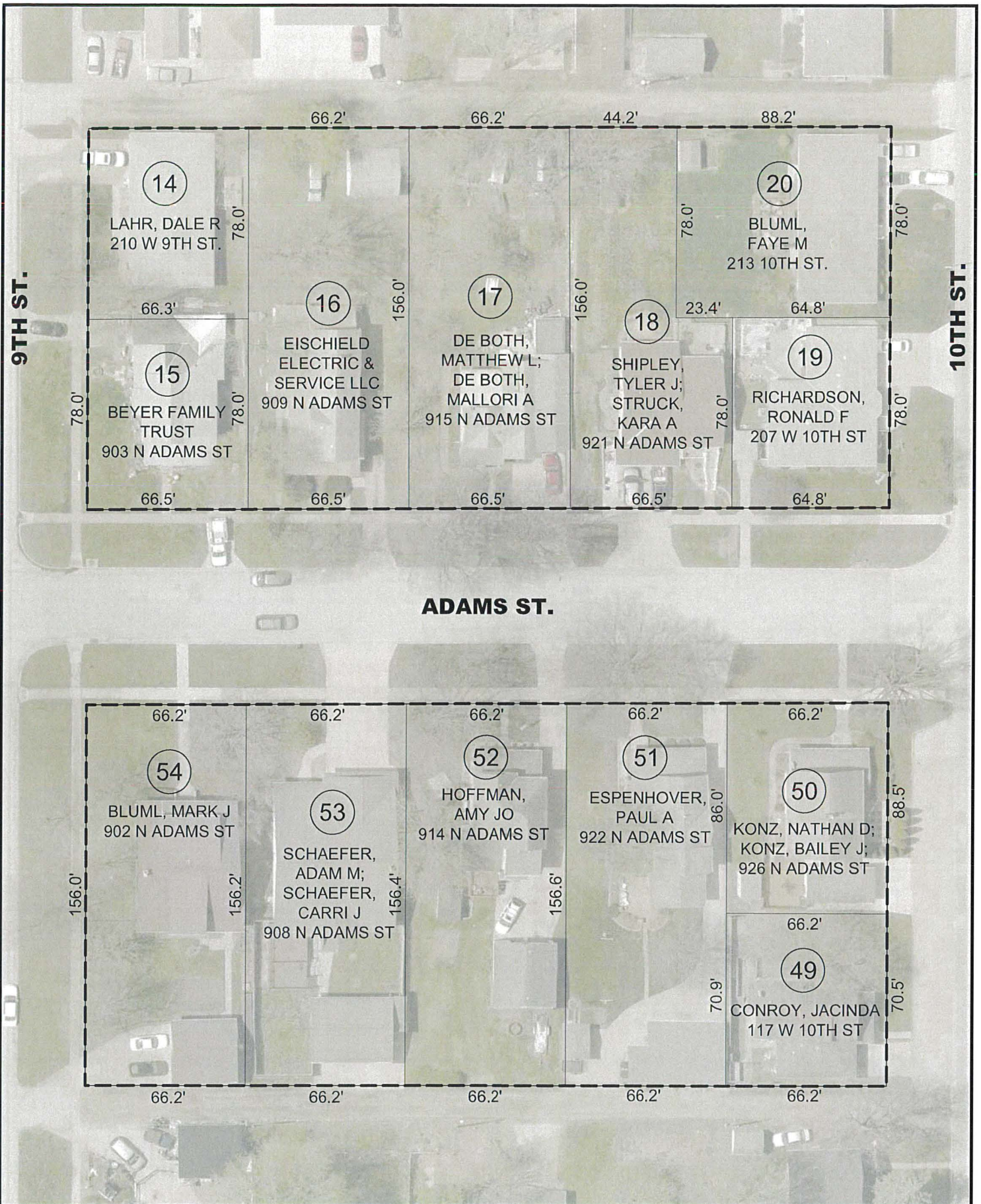
9TH ST.



ADAMS ST.

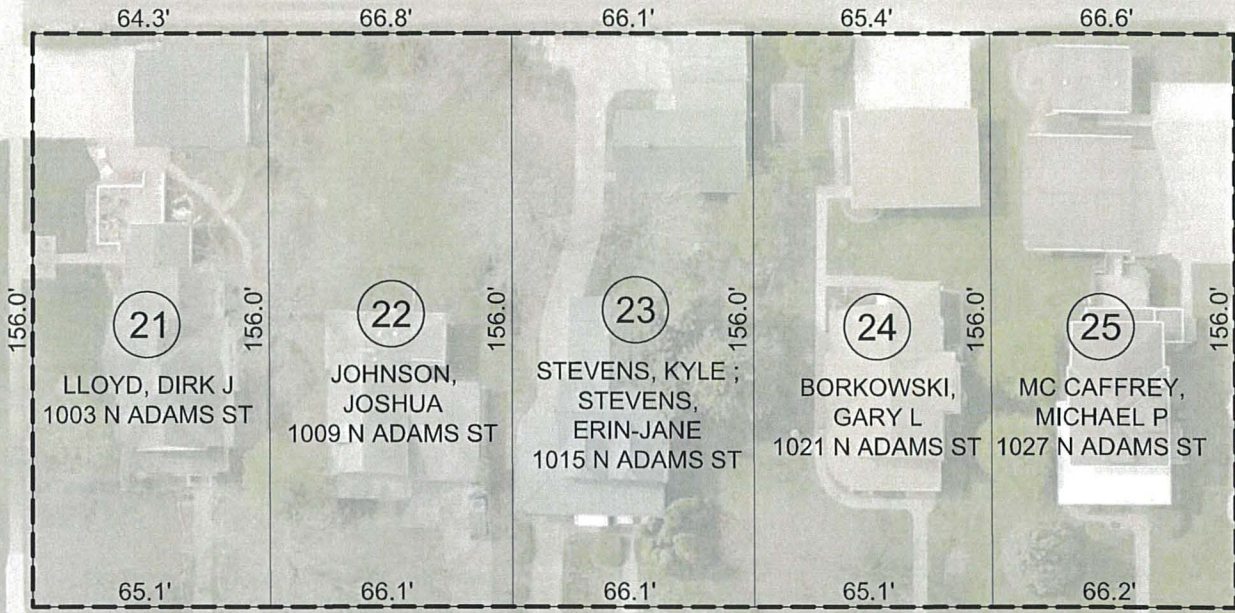




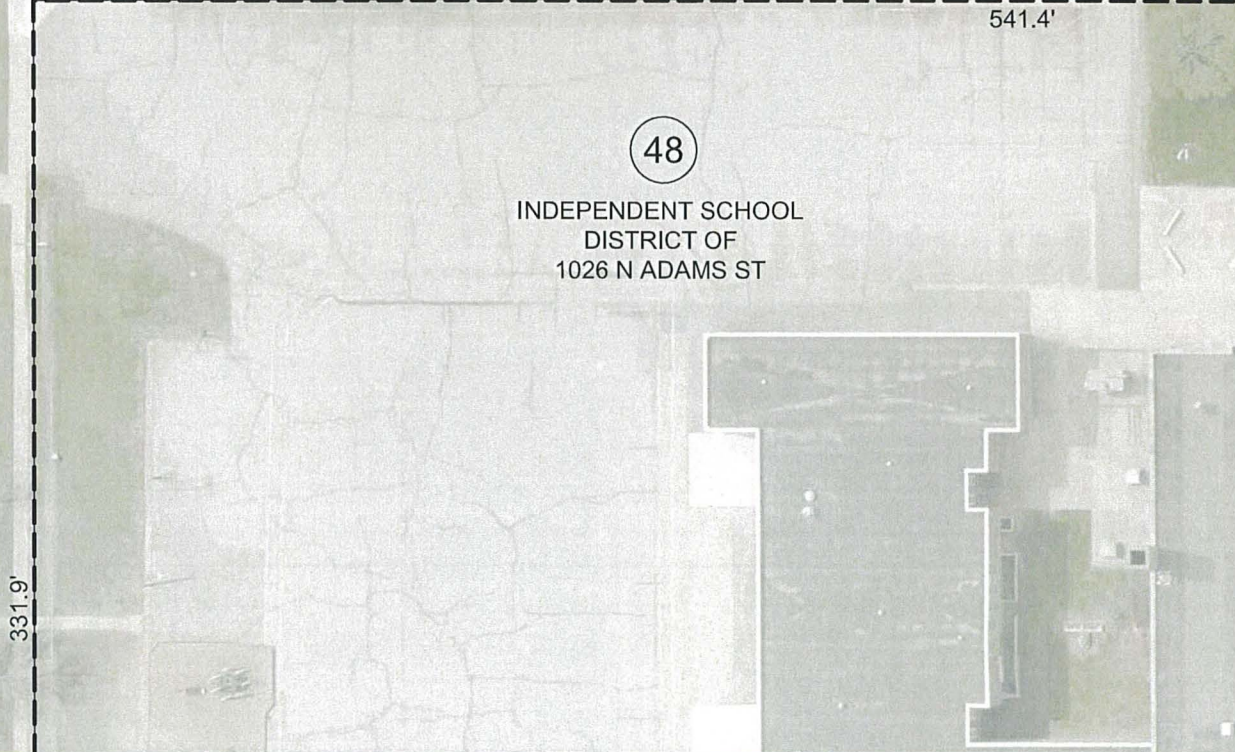


10TH ST.

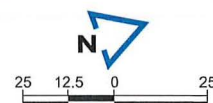
11TH ST.

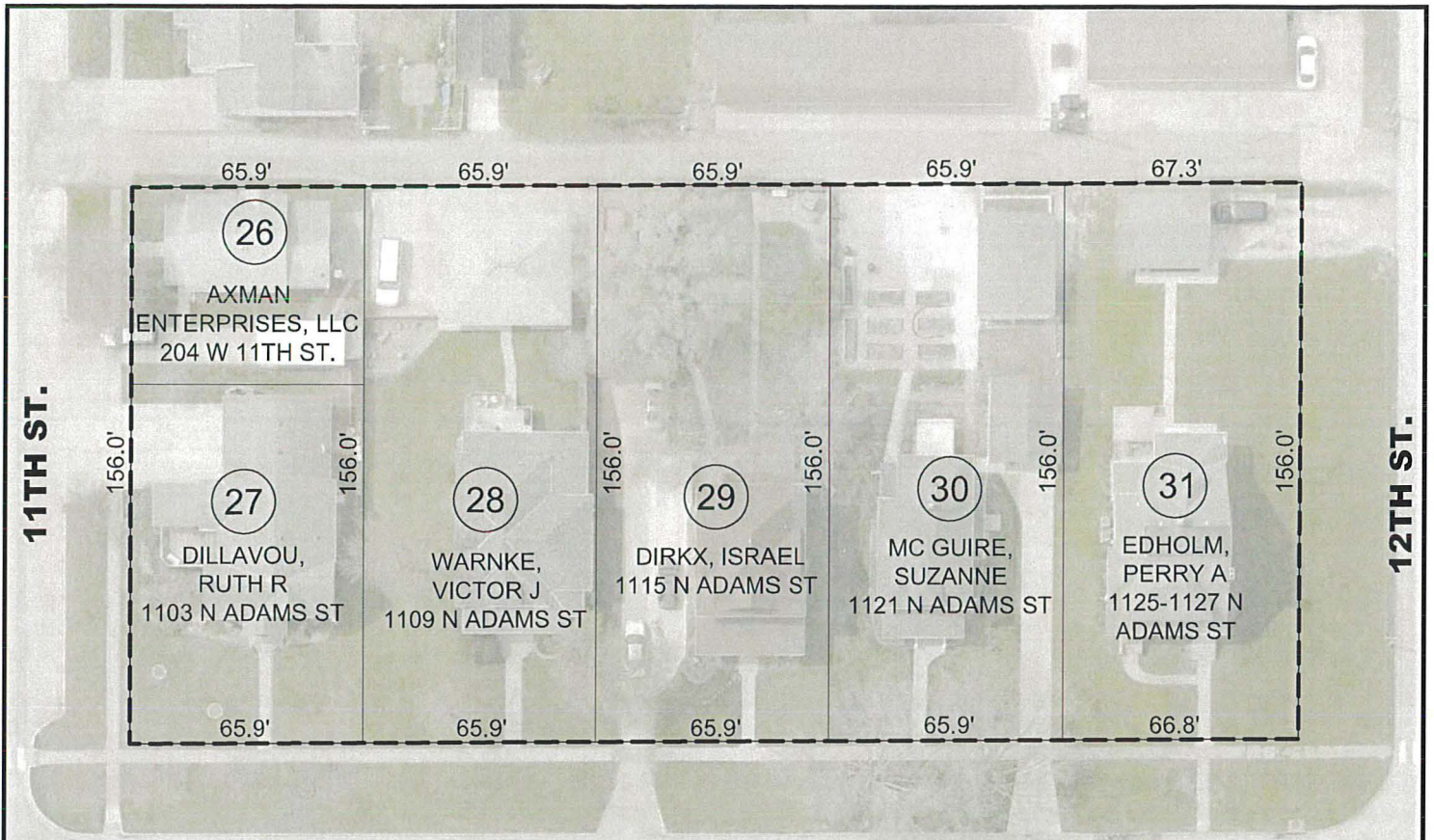


ADAMS ST.

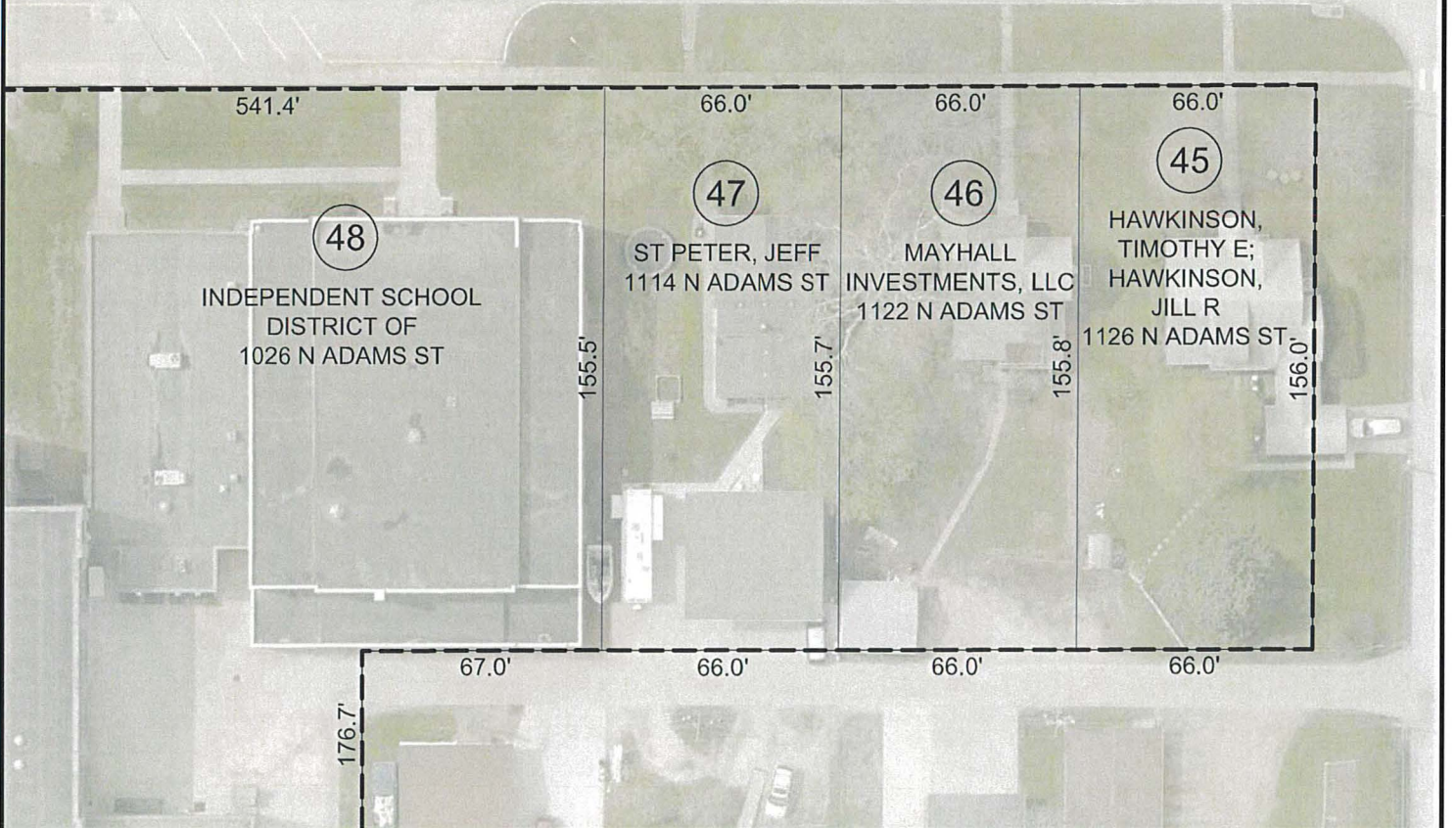


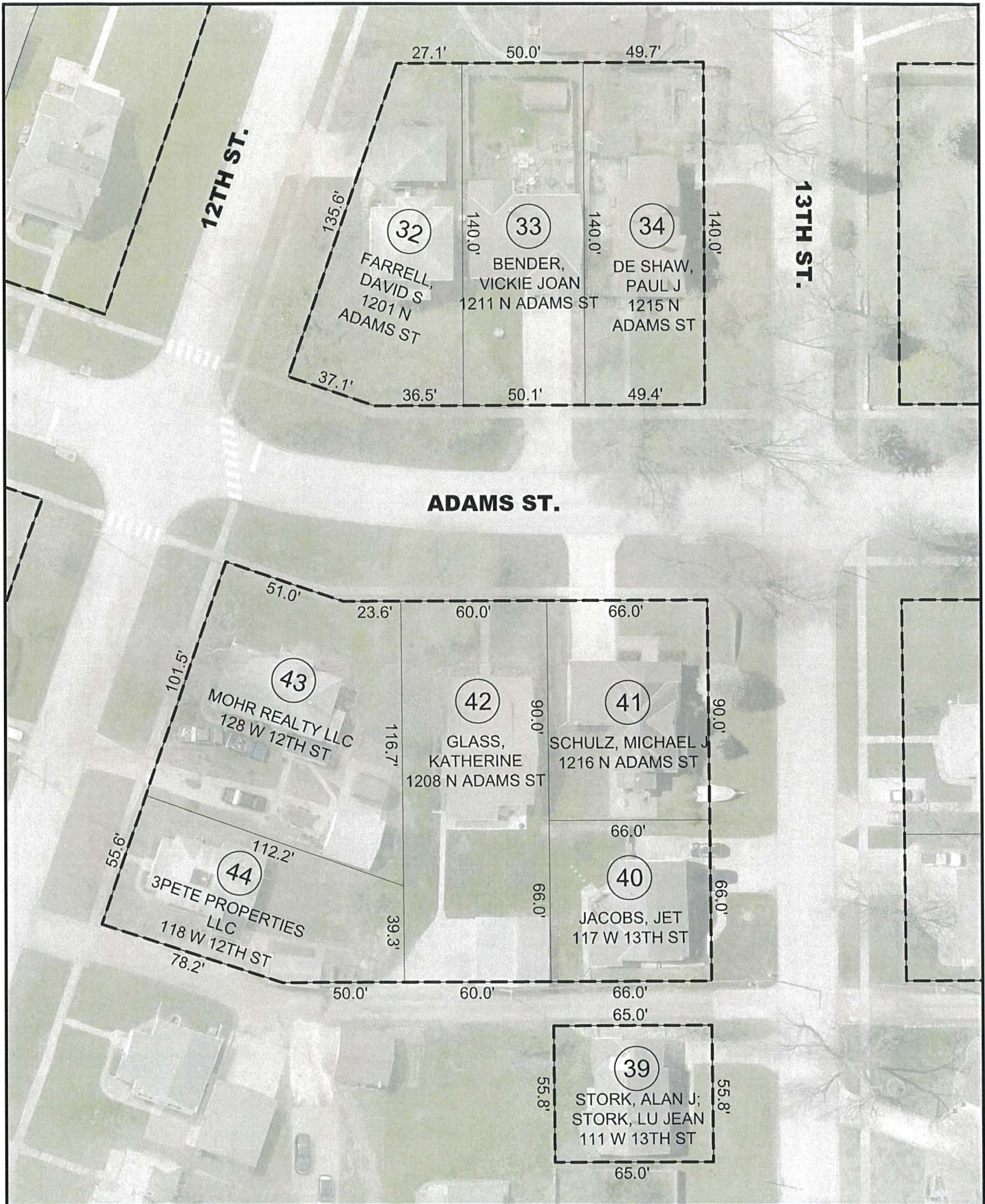
ADAMS STREET RECONSTRUCTION  
PRELIMINARY ASSESSMENT PLAT A-5



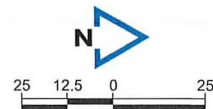


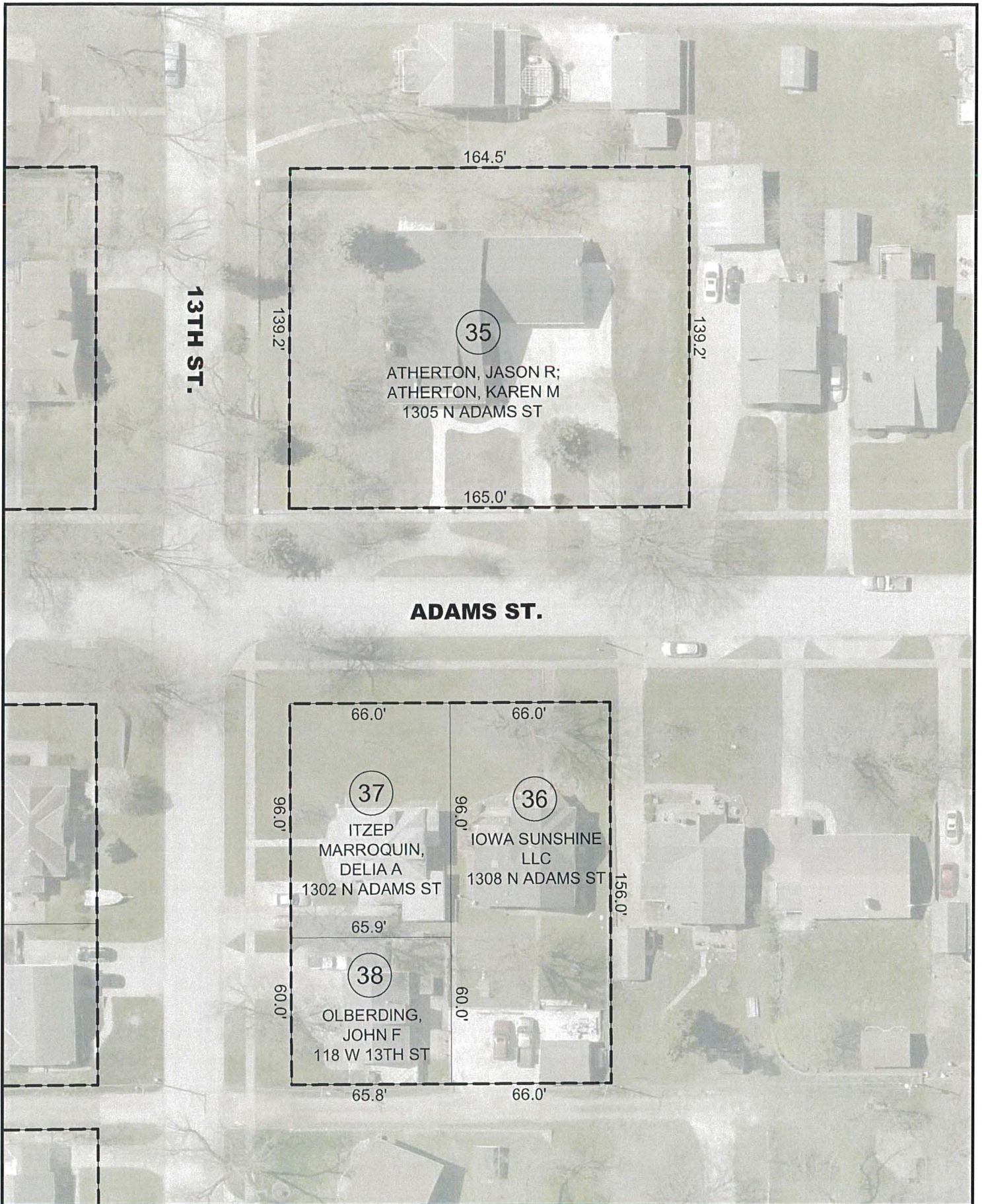
**ADAMS ST.**



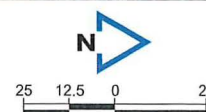


ADAMS STREET RECONSTRUCTION  
PRELIMINARY ASSESSMENT PLAT A-7





ADAMS STREET RECONSTRUCTION  
 PRELIMINARY ASSESSMENT PLAT A-8



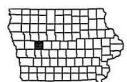
LETTING DATE  
JUNE 6, 2023

PCC PAVEMENT - REPLACE

CITY OF CARROLL

INDEX OF SHEETS	
No.	DESCRIPTION
<b>A Sheets</b>	<b>Title Sheets</b>
A.1	Title Sheet
A.2	Location Map Sheet
<b>B Sheets</b>	<b>Typical Cross Sections and Details</b>
B.1 - 9	Typical Cross Sections and Details
<b>C Sheets</b>	<b>Quantities and General Information</b>
C.1 - 3	Estimated Project Quantities, ERI Notes, & Standard Figures
C.4	Tabulations
C.5	Standard Figures
C.6	General Notes
<b>D Sheets</b>	<b>Mainline Plan and Profile Sheets</b>
* D.1	Plan & Profile Legend & Symbol Information Sheet
* D.2 - 6	N Adams Street
<b>E Sheets</b>	<b>Side Road Plan and Profile Sheets</b>
* E.1	W 7th Street
* E.2	W 8th Street
* E.3	W 9th Street
* E.4	W 10th Street
* E.5	W 11th Street
* E.6	W 12th Street
* E.7	W 13th Street
<b>F Sheets</b>	<b>Removal Sheets</b>
* F.1 - 5	Removal Sheets
<b>G Sheets</b>	<b>Survey Sheets</b>
G.1 - 2	Reference Ties and Bench Marks
<b>J Sheets</b>	<b>Traffic Control and Staging Sheets</b>
* J.1	Traffic Control Plan & Staging Notes
* J.2 - 3	Detour Routes
* J.4	Staging Overview
<b>L Sheets</b>	<b>Geometric, Staking and Jointing Sheets</b>
L.1 - 14	Geometric, Staking & Jointing
<b>M Sheets</b>	<b>Storm Sewer Sheets</b>
* M.1 - 6	Storm Sewer Plan & Profile
* M.7 - 8	Storm Sewer Tabulations
<b>MSA Sheets</b>	<b>Sanitary Sewer Sheets</b>
* MSA.1 - 5	Sanitary Sewer Plan & Profile
* MSA.6	Sanitary Sewer Tabulations
* MSA.7 - 8	Sanitary Sewer Service Schedule
<b>MWM Sheets</b>	<b>Water Main Sheets</b>
* MWM.1 - 9	Water Main Plan & Profile
* MWM.10	Water Main Tabulations
* MWM.11 - 12	Water Service Schedule
<b>Q Sheets</b>	<b>Soils Sheets</b>
Q.1	Soils Legend & Symbol Information Sheet
Q.2 - 6	Soils Sheets N Adams St
<b>R Sheets</b>	<b>Erosion Control Sheets</b>
R.1 - 2	Pollution Prevention Plan
R.3 - 7	Erosion Control Plan
<b>S Sheets</b>	<b>Sidewalk Sheets</b>
* S.1 - 7	Sidewalk Plan Sheets
* S.8 - 16	Sidewalk Tabulations
<b>U Sheets</b>	<b>500 Series, Mod.Stds. and Detail Sheets</b>
U.1	Design Details and Modified Standards

For Project Location Map  
Refer to Sheet No. A.2



**NOTICE:**  
McClure Engineering Company waives any and all responsibility and liability for problems which arise from failure to follow these Plans, Specifications, and the engineering intent they convey, or for problems which arise from failure to obtain and/or follow the engineer's guidance with respect to any errors, omissions, inconsistencies, ambiguities, or conflicts which are alleged.  
**COPYRIGHT:**  
Copyright and property rights in these documents are expressly reserved by McClure Engineering Company. No reproductions, changes, or copies in any manner shall be made without obtaining prior written consent from McClure Engineering Company.

**IOWA ONE CALL**  
1-800-292-8989  
www.iowaonecall.com

DESIGN DATA URBAN	
2016 AADT	940 V.P.D.
20 - AADT	- V.P.D.
20 - DHV	- V.P.H.
TRUCKS	- %
Total Design ESALS	-

INDEX OF SEALS		
SHEET NO.	NAME	TYPE
A.1	CODY F. FORCH, P.E.	PRIMARY SIGNATURE BLOCK



PLANS OF PROPOSED IMPROVEMENT ON THE  
**URBAN ROAD SYSTEM**  
**CITY OF CARROLL**  
PCC PAVEMENT - REPLACE  
ADAMS STREET RECONSTRUCTION  
U.S. 30 TO 13TH STREET

THE IOWA STANDARD SPECIFICATIONS 2023 EDITION, CITY OF CARROLL SUPPLEMENTAL SPECIFICATIONS, PLUS CURRENT AMENDMENTS, SHALL APPLY TO CONSTRUCTION WORK ON THIS PROJECT.

MILEAGE SUMMARY			
DIV.	LOCATION	LIN. FT.	MILES
1	ADAMS STREET:		
	STA. 100+60.49 TO 116+04.26	1,543.77	0.292
	STA. 116+83.50 TO 128+08.65	1,125.15	0.213
	7TH STREET:		
	STA. 700+01.88 TO 700+88.42	86.54	0.016
	STA. 701+16.70 TO 701+50.78	34.08	0.006
	8TH STREET:		
	STA. 800+18.46 TO 800+84.81	66.35	0.013
	STA. 801+20.76 TO 801+64.77	44.01	0.008
	9TH STREET:		
	STA. 900+42.41 TO 901+11.20	68.79	0.013
	STA. 901+42.20 TO 902+01.17	58.97	0.011
	11TH STREET:		
STA. 1100+33.96 TO 1100+58.96	25.00	0.005	
12TH STREET:			
STA. 1200+30.00 TO 1200+60.83	30.83	0.006	
STA. 1200+90.50 TO 1201+39.01	48.51	0.009	
13TH STREET:			
STA. 1300+53.00 TO 1300+79.08	26.08	0.005	
STA. 1301+05.58 TO 1301+32.00	26.42	0.005	
1	TOTAL ROADWAY	3,184.5	0.603

REVISIONS		TOTAL
		162
PROJECT IDENTIFICATION NUMBER		
N/A		
McCLURE PROJECT NUMBER		
211181-000		

INDEX OF SHEETS	
No.	DESCRIPTION
<b>W Sheets</b>	<b>Mainline Cross Sections</b>
W.1	Cross Sections Legend & Symbol Information Sheet
W.2 - 35	N Adams Street
<b>X Sheets</b>	<b>Side Road Cross Sections</b>
X.1 - 2	W 7th Street
X.3 - 4	W 8th Street
X.5 - 7	W 9th Street
X.8 - 9	W 10th Street
X.10	W 11th Street
X.11 - 12	W 12th Street
X.13 - 14	W 13th Street
* Color Plan Sheets	

THIS PROJECT IS COVERED BY THE IOWA DEPARTMENT OF NATURAL RESOURCES NPDES GENERAL PERMIT NO. 2. THE CONTRACTOR SHALL CARRY OUT THE TERMS AND CONDITIONS OF GENERAL PERMIT NO. 2.

For List of Standard Figures  
Refer to Sheet No. C.3

For List of Utility Contacts  
Refer to Sheet No. D.1

**Carroll** CITY OF CARROLL, IOWA

REVIEWED

RANDALL M. KRAUEL, PUBLIC WORKS DIRECTOR DATE

**LICENSED PROFESSIONAL ENGINEER**  
CODY F. FORCH  
22843  
IOWA

I hereby certify that this engineering document was prepared by me or under my direct personal supervision and that I am a duly licensed Professional Engineer under the laws of the State of Iowa.

Signature CODY F. FORCH, P.E. Date \_\_\_\_\_  
Printed or Typed Name  
My license renewal date is December 31, 2024

Pages or sheets covered by this seal: ALL SHEETS

ENGINEER	CHKD BY	DRAWN BY	CITY OF CARROLL, IOWA
		JMT	
		MEC JOB #:	211181
		REVISED BOOK NO.	
			MARCH 2023

REVISIONS	

**McCLURE™** making lives better.

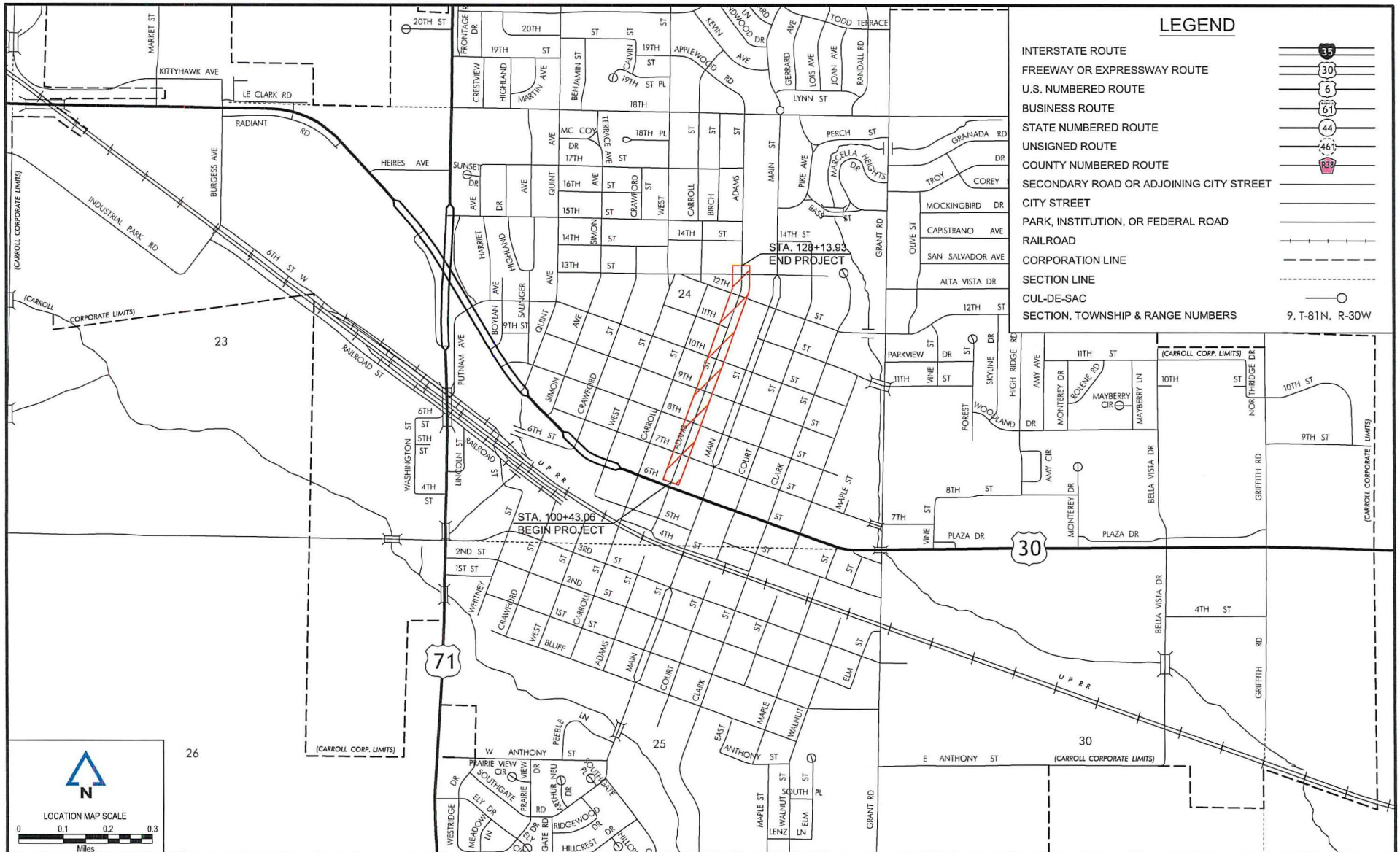
623 N Carroll Street  
Carroll, Iowa 51401  
main 712-220-8121  
fax 515-984-2370

ADAMS STREET RECONSTRUCTION  
U.S. 30 TO 13TH STREET  
CITY OF CARROLL, IOWA

TITLE SHEET

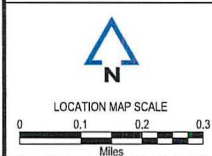
**NOTICE:**  
McClure Engineering Company waives any and all responsibility and liability for problems which arise from failure to follow these Plans, Specifications, and the engineering intent they convey, or for problems which arise from failure to obtain and/or follow the engineer's guidance with respect to any errors, omissions, inconsistencies, ambiguities, or conflicts which are alleged.  
**COPYRIGHT:**  
Copyright and property rights in these documents are expressly reserved by McClure Engineering Company. No reproductions, changes, or copies in any manner shall be made without obtaining prior written consent from McClure Engineering Company.

SHEET NO.  
A.1



**LEGEND**

INTERSTATE ROUTE	
FREEWAY OR EXPRESSWAY ROUTE	
U.S. NUMBERED ROUTE	
BUSINESS ROUTE	
STATE NUMBERED ROUTE	
UNSIGNED ROUTE	
COUNTY NUMBERED ROUTE	
SECONDARY ROAD OR ADJOINING CITY STREET	
CITY STREET	
PARK, INSTITUTION, OR FEDERAL ROAD	
RAILROAD	
CORPORATION LINE	
SECTION LINE	
CUL-DE-SAC	
SECTION, TOWNSHIP & RANGE NUMBERS	9, T-81N, R-30W



ENGINEER	DESIGNED BY	CITY OF CARROLL, IOWA
CFF	JMT	
CHECKED BY	FIELD BOOK NO.	MARCH 2023

REVISIONS	
1	
2	
3	
4	



623 N Carroll Street  
Carroll, Iowa 51401  
main 712-220-8121  
fax 515-964-2370

ADAMS STREET RECONSTRUCTION  
U.S. 30 TO 13TH STREET  
CITY OF CARROLL, IOWA

LOCATION MAP

NOTICE:  
McClure Engineering Company, Inc. and its employees accept no responsibility or liability for problems which arise from failure to follow these Plans, Specifications, and the engineering notes (the drawings or for omissions which arise from failure to obtain and/or follow the engineering guidance with respect to any errors, omissions, inaccuracies, or omissions in the drawings or specifications or for any other cause.

©2019/2023  
Copyright and property rights in these documents are expressly reserved by McClure Engineering Company. No reproductions, changes, or copies in any manner shall be made without obtaining prior written consent from McClure Engineering Company.

SHEET NO.  
A.2

# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager

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

**DATE:** May 8, 2023

**SUBJECT:** Adams Street Reconstruction  
Current Project Schedule

10-25-21 Design Contract  
11-08-21 Project Kickoff Meeting  
11-30-21 30% Design Meeting  
02-04-22 60% Design Meeting  
09-26-22 Public Information Meeting #1: 66 Properties  
09-28-22 Public Information Meeting #2: 66 Properties  
09-29-22 Service Line Records sent to Properties  
10-10-22 Special Assessment offered by City Council  
10-21-22 Property Letter Contact re: Service Line interest; Respond 10-31-22; 23 Respondents  
01-18-23 Service Line Cost Estimates to 23 Properties; Respond 01-31-23; 22 Respondents (7-Yes, 15-No)  
01-26-23 90% Design Meeting  
02-03-23 Utility Coordination Meeting Notice (Certified)  
02-16-23 Utility Coordination Meeting  
03-29-23 Private Work in Right-of-Way Notice to Property Owners  
04-14-23 Petition and Waiver and Temporary Right-of-entry sent to 7 property owners  
04-28-23 Petition and Waiver and Temporary Right-of-entry, return executed  
05-02-23 Public Hearing on Plans, etc. Notice to CTH (Deadline 12:00 PM)  
05-03-23 Final Plans & Specifications  
05-05-23 Public Hearing on Plans, etc. Notice Publication in CTH (4-20)  
05-08-23 Resolution Approving Petition and Waivers  
05-08-23 Resolution of Necessity, ordering construction of project, approving preliminary plat and schedule of assessments and estimate of cost, tentative approval of plans, specifications, form of contract and final estimate of cost, and fixing a date for a public hearing on final adoption of plans, specifications, form of contract and estimate of cost and fixing a date construction bids will be received  
05-09-23 Notice to Bidders (Post 13-45)  
05-22-23 Public Hearing on Plans, etc. by City Council  
06-06-23 Bid Letting (10:00 AM)  
06-12-23 Bid Award Consideration by City Council  
08-22-23 Stage 1 (10<sup>th</sup> St. to 13<sup>th</sup> St.) 2023 Completion  
11-15-23 Stage 2 (US 30 to 10<sup>th</sup> St.) 2023 Completion  
08-20-24 Stage 1 2024 Completion (06-01-24 to 08-20-24)  
09-30-24 Stage 2 2024 Completion



# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager *AK*  
**FROM:** Laura A. Schaefer, Finance Director/City Clerk *las*  
**DATE:** April 18, 2023  
**SUBJECT:** F.Y. 2021-2022 Annual Financial Statement Audit

Enclosed is a copy of the City audit for the fiscal year ending June 30, 2022. This audit was performed by Feldmann & Company CPAs, P.C.

The City received an unmodified opinion. The opinion states that the financial statements are presented fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business activities, each major fund and the aggregate remaining fund information of the City. An unqualified opinion is the most common type of auditor's report.

Management's Discussion and Analysis, pages 8-16, is prepared by the City to discuss the major activities/changes that have occurred during FY 2022 and a little bit of insight into the next budget year.

Exhibit A (pages 18-19), summarizes all revenues and expenses by the major governmental activities (public safety, public works, etc.), business type activities and general receipts. Exhibit B (pages 20-21) and Exhibit D (pages 24-25) summarize the same revenues and expenses as Exhibit A by the major funds resulting in the ending balances as of June 30, 2022. Also, the Schedule of Findings and Questioned Costs are presented on pages 78 through 81.

Jennifer Walkup, CPA Manager, Feldmann & Company CPAs, P.C., plans to present the audit report to Council. If you have any questions about the audit report, please feel free to contact Jennifer Walkup or myself at City Hall.

**RECOMMENDATION:** Council consideration and acceptance of the F.Y. 2021-2022 Annual Financial Statement Audit.

**CITY OF CARROLL**  
**INDEPENDENT AUDITOR'S REPORTS**  
**BASIC FINANCIAL STATEMENTS**  
**SUPPLEMENTARY AND OTHER INFORMATION**  
**SCHEDULE OF FINDINGS AND QUESTIONED COSTS**  
**JUNE 30, 2022**

*Feldmann & Company CPAs, P.C.*  
523 North Main Street  
Carroll, Iowa 51401



Table of Contents

	<u>Page</u>
Officials	4
Independent Auditor's Report	5-7
Management's Discussion and Analysis	8-16
Basic Financial Statements:	<u>Exhibit</u>
Government-wide Financial Statements:	
Cash Basis Statement of Activities and Net Position	A 18-19
Government Fund Financial Statements:	
Statement of Cash Receipts, Disbursements and Changes in Cash Balance –	B 20-21
Reconciliation of the Statement of Cash Receipts, Disbursements and Changes in Cash Balances to the Cash Basis Statement of Activities and Net Position –	C 22
Proprietary Fund Financial Statements:	
Statement of Cash Receipts, Disbursements and Changes in Cash Balance –	D 24-25
Reconciliation of the Statement of Cash Receipts, Disbursements and Changes in Cash Balances to the Cash Basis Statement of Activities and Net Position –	E 26
Notes to Financial Statements	27-47
<b>Other Information:</b>	
Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances - Budget and Actual (Cash Basis) –	50-51
All Governmental Funds and Proprietary Funds	
Notes to Other Information – Budgetary Reporting	52
Schedule of the City's Proportionate Share of the Net Pension Liability IPERS	53
Schedule of City's Contributions	54-55
Notes to Other Information – Pension Liability	56
Schedule of the City's Proportionate Share of the Net Pension Liability MFPRSI	57
Schedule of City's Contributions	58-59
Notes to Other Information – Pension Liability	60
<b>Supplementary Information:</b>	<u>Schedule</u>
Schedule of Cash Receipts, Disbursements and Changes in Cash Balances – Nonmajor Governmental Funds	1 62-63
Schedule of Cash Receipts, Disbursements and Changes in Cash Balances – Nonmajor Proprietary Funds	2 64-65
Schedule of Indebtedness	3 66-67
Bond and Note Maturities	4 68
Schedule of Cash Receipts, Disbursements and Changes in Cash Balance- Capital Projects Funds	5 70-71
Schedule of Receipts by Source and Disbursements by Function – All Government Fund Types	6 72-73
Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements in Accordance with <u>Government Auditing Standards</u>	74-75
Schedule of Findings and Questioned Costs	76-81

## City of Carroll Officials

Before Election

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Eric Jensen	Mayor	December 31, 2021
Michael Kots	Council Member - Ward 1	December 31, 2021
Misty Boes	Council Member - Ward 2	December 31, 2023
Clay Haley	Council Member - Ward 3	December 31, 2021
Carolyn Siemann	Council Member - Ward 4	December 31, 2023
	Mayor Pro Tempore	
Jerry Fleshner	Council Member - At-Large	December 31, 2021
LaVern Dirkx	Council Member - At-Large	December 31, 2023

After Election

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Mark Beardmore	Mayor	December 31, 2023
Tom Bordenaro	Council Member - Ward 1	December 31, 2025
Misty Boes	Council Member - Ward 2	December 31, 2023
Kyle Bauer	Council Member – Ward 3	December 31, 2025
Carolyn Siemann	Council Member – Ward 4	December 31, 2023
	Mayor Pro Tempore	
J J Schreck	Council Member – At Large	December 31, 2025
LaVern Dirkx	Council Member – At Large	December 31, 2023
Michel Pogge-Weaver	City Manager	June 30, 2022 (1)
Laura Schaefer	City Clerk, Treas. & Finance Dir.	June 30, 2022 (2)
Debra K. Goetzinger	Deputy City Clerk	June 30, 2022 (2)
Randall M. Krauel	Public Works Director	June 30, 2022 (2)
Chad Tiemeyer	Parks and Recreation Director	June 30, 2022 (2)
David S. Bruner	City Attorney	Indefinite (1)
Brad Burke	Chief of Police	June 30, 2022 (2)
Greg Schreck	Building/Fire Safety Official	June 30, 2022(2)
Rachel Van Erdewyk	Library Director	June 30, 2022 (2)
	Left employment May 2022	Position Open
Lisa Auen	Library Trustee	December 31, 2025
Dale Schmidt	Library Trustee	December 31, 2025
Brenda Hogue	Library Trustee Sec.	December 31, 2024
Thomas Parish	Library Trustee Vice Pres.	December 31, 2024
Marcie Hircock	Library Trustee	December 31, 2024
Kyle Ulveling	Library Trustee	December 31, 2022
Ralph Von Qualen (County Representative)	Library Trustee	December 31, 2022
Julie Perkins	Library Trustee	December 31, 2022
Summer Parrott	Library Trustee President	December 31, 2026
Greg Siemann	Airport Commissioner	December 31, 2026
Norman Hutcheson	Airport Commissioner/Chairman	December 31, 2022
Gene Vincent	Airport Commissioner	December 31, 2023
Richard Fulton	Airport Commissioner	December 31, 2024
Kevin Wittrock	Airport Commissioner	December 31, 2024

(1) Not Elected - No specific term - Employment Agreement is in effect until terminated by either party.

(2) No specific term - Salary approved to the date shown.

*Feldmann & Company C.P.A.s, P.C.*

523 North Main Street  
Carroll, Iowa 51401  
(712) 792-2464

Independent Auditor's Report

To the Honorable Mayor and Members of the City Council:

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information of the City of Carroll, Iowa, as of and for the year ended June 30, 2022, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

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

Auditor's Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the City's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the

City's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### Opinions

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Carroll at June 30, 2022, and the respective changes in cash basis financial position for the year then ended in accordance with the basis of accounting described in Note 1.

### Basis of Accounting

As described in Note 1, these financial statements were prepared on the basis of cash receipts and disbursements, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinions are not modified with respect to this matter.

### Other Matters

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Carroll's basic financial statements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the twenty-four years ended June 30, 2020, (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the basis of cash receipts and disbursements. The supplementary information included in Schedules 1 through 6, is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures; including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the financial statements themselves, and other additional procedures in accordance with US general accepted auditing standards. In our opinion, the supplementary information is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The other information, Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension

Liability and the Schedule of City's Contributions on pages 50 through 52 and pages 53 through 60 has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

#### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated November 9, 2022, on our consideration of the City of Carroll's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Carroll's internal control over financial reporting and compliance.

*Feldmann & Company CPAs, P.C.*

Feldmann & Company CPAs, P.C.

November 9, 2022



---

## MANAGEMENT'S DISCUSSION AND ANALYSIS

---

The City of Carroll provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2022. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

### **FINANCIAL HIGHLIGHTS**

- The City's governmental funds' receipts increased 24.3% or approximately \$3,614,000 from fiscal year 2021 (FY 21). The main reason for the increase was \$3,419,000 of debt was issued in fiscal year 2022 (FY 22) where no debt was issued in FY 21.
- Disbursements of the City's governmental activities also increased \$4,987,000, or about 34.9%, from FY 21. Debt Service and Capital Projects disbursements are the main reason for the increase.
- The City's total cash basis net position increased about 5.0%, or approximately \$1,218,000, from June 30, 2021, to June 30, 2022. Of this amount, the cash basis net position of the governmental activities decreased approximately \$75,000 and the cash basis net position of the business type activities increased approximately \$1,293,000.

### **USING THIS ANNUAL REPORT**

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

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

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

The Fund Financial Statements tell how governmental services were financed as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-

wide financial statement by providing information about the most significant funds.

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

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

Supplementary Information provides detailed information about the nonmajor governmental funds and the City's indebtedness.

## **BASIS OF ACCOUNTING**

The City maintains its financial records on the basis of cash receipts and disbursements and the financial statements of the City are prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items. Accordingly, the financial statements do not present financial position and results of operations of the funds in accordance with U.S. generally accepted accounting principles. Therefore, when reviewing the financial information and discussion within this annual report, readers should keep in mind the limitations resulting from the use of the cash basis of accounting.

## **REPORTING THE CITY'S FINANCIAL ACTIVITIES**

### *Government-wide Financial Statement*

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

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

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

- Governmental Activities include public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service and capital projects.

Property taxes, user fees, and state and federal grants finance most of these activities.

- Business Type Activities of the City include water utility, sanitary sewer utility and the storm water utility systems. These activities are financed primarily by user charges.

### *Fund Financial Statements*

The City has two kinds of funds:

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

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

- 2) Proprietary funds account for the City's Enterprise Funds and the Internal Service Fund. Enterprise Funds are used to report business-type activities. The City maintains Enterprise Funds to provide separate information for the water, sewer and storm water funds, considered to be major funds of the City. Internal Service Funds are an accounting device used to accumulate and allocate costs internally among the City's various functions.

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

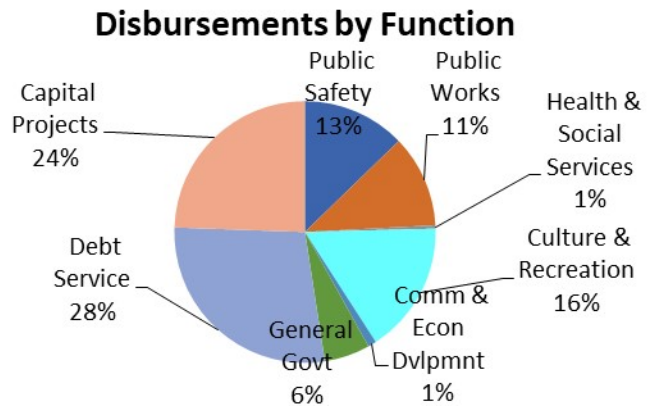
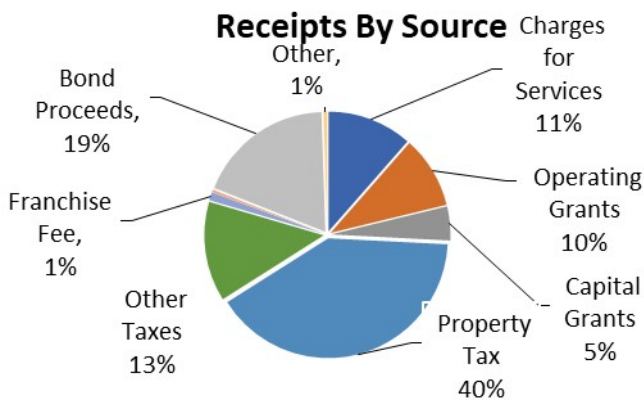
Reconciliations between the government-wide financial statement and the fund financial statements follow the fund financial statements.

### **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

Net position may serve over time as a useful indicator of financial position. The City's cash balance for governmental activities decreased from a year ago, decreasing from \$15.586 million to \$15.511 million. The analysis that follows focuses on the changes in cash basis net position of governmental activities.

Changes in Cash Basis Net Position of Governmental Activities  
(Expressed in Thousand)

	2022	2021
<b>Receipts &amp; Transfers:</b>		
<b>Program Receipts:</b>		
Charges for Services & Sales	\$ 2,120	\$ 1,964
Operating Grants, Contributions and Restricted Interest	1,801	1,935
Capital Grants, Contributions and Restricted interest	846	1,077
<b>General Receipts</b>		
Property Tax	7,432	7,329
Other Taxes	2,487	2,312
Franchise Tax & Fees	205	123
Unrestricted Investment Earnings	67	113
Bond Proceeds	3,419	-
Other General Receipts	96	6
<b>Total Receipts</b>	<b>18,473</b>	<b>14,859</b>
<b>Disbursements:</b>		
Public Safety	2,460	2,155
Public Works	2,201	2,003
Health & Social Services	81	129
Culture & Recreation	3,140	2,706
Community & Economic Development	201	420
General Government	1,090	1,013
Debt Service	5,400	2,099
Capital Projects	4,714	3,775
<b>Total Disbursements</b>	<b>19,287</b>	<b>14,300</b>
Change in cash basis net position before transfers	(814)	559
Transfers, net	739	124
Change in cash basis net position	(75)	683
Cash basis net position beginning of the year	15,586	14,903
Cash basis net position end of year	<b>\$ 15,511</b>	<b>\$ 15,586</b>



The City's total receipts for governmental activities increased by 24.3% (\$3,614,000). The total cost of all programs and services increased by approximately \$4,987,000, or about 34.9%. The primary increase in receipts is mainly due to the issuance of debt in FY 22 where no debt was issued in FY 21. The increase in disbursements is mainly due to the refunding of \$3,370,000 2018B capital loan notes and an increase in capital project expenditures.

The City slightly increased the property tax rate for FY 22. An increased taxable valuation generated approximately \$103,000 more property tax revenue (including TIF collections). The City's total assessed valuation increased about 0.61% from FY 21 with the residential rollback increasing 1.3351%. Based on a slight increase in the total assessed valuation and an increase in the property tax rate, property tax receipts are budgeted to modestly increase about \$43,000, or 0.68%, in FY 23.

The cost of all governmental activities this year was approximately \$19.287 million compared to approximately \$14.300 million last year. However, as shown in the Statement of Activities and Net Position on pages 18-19, the amount taxpayers ultimately financed for these activities was approximately \$14.521 million because some of the cost was paid by those directly benefited from the programs (\$2.120 million) or by other governments and organizations which funded certain programs with grants, contributions and restricted interest (\$2.647 million).

The City paid the remaining "public benefit" portion of governmental activities with property tax (some of which could only be used for certain programs) and with other receipts including hotel/motel tax, local option sales tax, cable franchise fees, interest and other miscellaneous receipts. Overall, the City's governmental activities program receipts, including governmental aid and fees for service, decreased in FY 22 from approximately \$4.976 million to \$4.767 million, principally due to a decrease in capital grants.

## Business-Type Activities

### Changes in Cash Basis Net Position of Business-Type Activities (Expressed in Thousand)

	2022	2021
Receipts & Transfers:		
Program Receipts:		
Charges for Services & Sales		
Water	\$ 1,556	\$ 1,600
Sewer	2,080	2,109
Storm Water	266	265
General Receipts		
Unrestricted Investment Earnings	99	109
Other General Receipts	118	196
Total Receipts	4,119	4,279
Disbursements:		
Water	1,023	960
Water - Capital Outlay	64	1,898
Sewer	971	884
Sewer - Capital Outlay	22	-
Storm Water	7	7
Storm Water – Capital Outlay	-	-
Total Disbursements	2,087	3,749
Change in cash basis net position before transfers	2,032	530
Transfers, net	(739)	(124)
Change in cash basis net position	1,293	406
Cash basis net position beginning of the year	8,848	8,442
Cash basis net position end of year	\$ 10,141	\$ 8,848

The cash balance at June 30, 2022, was \$10,141,000, an increase of approximately \$1,293,000. Revenues decreased \$160,000 from FY 21 mainly due to a decrease in user fees for water and sewer.

Total disbursements also decreased by \$1,662,000 or 44.3% from FY 21 due mainly to fewer capital expenditures in FY 22.

### **INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS**

As the City completed the year, its governmental funds reported a combined fund balance of \$15,511,000, a decrease of approximately \$75,000 from last year's total of \$15,586,000. The following are the major reasons for the changes in cash balances from the prior year for the City's major funds.

- The General Fund cash balance increased \$74,400 from the prior year to \$5,015,000, which is approximately 58% of General Fund

receipts. The General Fund balances are projected to be spent down to 25% of receipts over the next few years. These additional cash reserves are intended to be used for various projects and one-time expenditures.

- The Special Revenue Road Use Tax (RUT) Fund cash balance increased by \$817,000 to \$3,176,006. The City intends to use this money to upgrade the condition of City roads.
- The Special Revenue Local Option Sales Tax (LOST) Fund cash balance decreased by \$134,800 to \$793,980. The City intends to use this money for future City projects.
- The Debt Service cash balance increased by \$4,085 to \$96,960. This balance will be used for future principal and interest payments.
- The Capital Projects Funds balance on June 30, 2022 was \$4,798,726, a decrease of \$1,518,255 from FY 21. The decrease in cash balance is mainly due to the expenses paid for the Streets Maintenance Building project.

### **INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS**

- The cash balance of the Water Utility Fund increased by \$1,471,575 to \$2,852,645. The increase was mainly due to less transfers out to fund water capital projects.
- The cash balance of the Sewer Utility Fund decreased by approximately \$1,275,400 to \$2,769,598. The Sewer Utility Fund advanced \$1M to the C.P.-Corridor of Commerce Fund to fund a capital project. The advance is being repaid by tax increment financing funds and will be repaid by FY 23. The sewer funds are also being set aside in the Sewer Capital Improvement Fund for future sewer system projects.
- The cash balance of the Storm Water Utility Fund increased approximately \$265,500 to \$1,270,392. The accumulation of cash reserves is for future operating costs and capital expenditures.

### **BUDGETARY HIGHLIGHTS**

In accordance with the Code of Iowa, the City Council annually adopts a budget following required public notice and hearings for all funds. Although the budget document presents functional disbursements by fund, the legal level of control is at the aggregated function level, not at the fund or fund type level. The budget may be amended during the year utilizing similar statutorily prescribed procedures. Over the course of the year, the City amended its budget two times. The first amendment was approved on September 27, 2021, and resulted in an

increase in disbursements (including transfers) of \$5,006,209 and an increase in revenues and other financing sources of \$3,554,264. The amendment was primarily to account for the issuance of loan proceeds to refund the 2018B capital loan notes and other FY 21 carryover projects including various parks and recreation expenses including removal of ash trees, and other equipment purchases. The second budget amendment was approved on May 23, 2022, and resulted in an increase in disbursements of \$4,784,640 and an increase in revenues of \$2,527,140. The amendment was to account for various capital projects including the Airport runway repairs, Street Restoration – 22, Rec Center Building, Street Maintenance Building, Watermain Replacement – 22, and US 30 East Sanitary Sewer Projects and various transfers from one fund to another fund.

After the budget amendments, the City’s receipts were about \$1.9M more than the amended budget mainly due to grant money received from federal grants for ARPA and the Road Use Tax receipts were greater than anticipated. In addition, Hotel/Motel tax collections and Local Option Sales tax collections were greater than anticipated. Total disbursements were \$5.7 million less than the amended budget. This was primarily due to the delay of some capital purchases, unfinished construction projects and less than anticipated operating expenses.

**DEBT ADMINISTRATION**

At year-end, the City had \$6,803,000 in bonds and other long-term debt compared to \$8,627,000 last year as shown below.

Outstanding Debt at Year-End (Expressed in Thousands)		
	2022	2021
General Obligation Capital Loan Notes	\$4,705	\$5,870
Sewer Revenue Bonds	2,098	2,757
Total	\$6,803	\$8,627

Debt decreased as a result of principal payments made and the refunding of the 2018B capital loan notes.

The Constitution of the State of Iowa limits the amount of general obligation debt that cities can issue to 5% of the assessed value of all taxable property within the City’s corporate limits. The City’s outstanding general obligation debt of \$4,705,000 is well below the City’s \$45.0 million legal debt limit.

More detailed information about the City’s long-term debt is presented in Note 3 of the financial statements.

**ECONOMIC FACTORS AND NEXT YEAR’S BUDGETS AND RATES**



The City's citizens and elected and appointment officials considered many factors when setting the 2023 fiscal year budget, associated tax rates and fees for services. One of those factors is the local economy. The regional economy is stable. Unemployment for Carroll County was at a rate of about 3.0% (January 2022 Local Area Unemployment Statistics for Carroll County obtained from Iowa Workforce Development) which is down slightly from the January 2021 unemployment rate of 3.6%. This is compared to the State's unemployment rate of 4.4% (January 2022) and the national rate of 4.0% (January 2022).

These indicators were taken into account when adopting the budget for fiscal year 2023 (FY 23). FY 23 budgeted revenues are expected to be approximately \$1.6 million more than final FY 22 budget mainly due more intergovernmental receipts (ARPA funds and Road Use Tax funds) anticipated. In addition, the City anticipates to issue approximately \$9M in debt proceeds to fund street improvements and improvements to the Recreation Center. FY 23 budgeted disbursements are expected to be about the same as the final FY 22 budgeted disbursements at approximately \$26.5M.

If budget estimates are realized, the City's budgeted cash balance is expected to increase approximately \$1.2 million by the close of FY 23.

### **CONTACTING THE CITY'S FINANCIAL MANAGEMENT**

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Laura Schaefer, City Clerk, 627 N. Adams Street, Carroll, IA 51401

**City of Carroll**

**Basic Financial Statements**

**City of Carroll**  
**Statement of Activities and**  
**Net Position - Cash Basis**  
**Year ended June 30, 2022**

Functions/Programs	Expenses	Charges for Services
<b>Governmental Activities</b>		
Public Safety Program	\$ 2,460,393.86	\$ 134,817.38
Public Works Program	2,200,908.28	626,959.66
Health and Social Services Program	81,315.00	14,620.00
Culture and Recreation Program	3,140,639.17	1,302,416.07
Community & Economic Development Program	200,747.51	600.00
General Government	1,089,858.22	40,518.64
Debt Service	5,399,791.84	-
Capital Projects	4,714,604.90	-
Total governmental activities	19,288,258.78	2,119,931.75
<b>Business Type Activities</b>		
Water	1,087,016.48	1,555,985.32
Sewer	993,326.94	2,079,906.24
Storm Water	6,859.75	266,360.69
Total business type activities	2,087,203.17	3,902,252.25
<b>Total</b>	\$ 21,375,461.95	\$ 6,022,184.00
General Receipts:		
Property Taxes levied for:		
General purpose		
Debt Service		
Tax Increment Financing		
Property Tax Replacement		
Hotel Motel Tax		
Local Option Sales Tax		
Franchise taxes and fees		
Unrestricted investment earnings		
Bond Proceeds		
Miscellaneous		
Transfers		
Total general receipts and transfers		
Changes in Cash Balance		
Cash Balance beginning of year		
Cash Balance end of year		
<b>Cash Basis Net Position</b>		
Restricted:		
Nonexpendable - Cemetery Perpetual Care		
- Rec Center Trust		
Expendable - Debt Service		
- Streets		
- Other purposes		
Unrestricted		
<b>Total Cash Basis Net Position</b>		

Exhibit A

Program Revenues		Net (Disbursements) Receipts		
Operating Grants Contributions and Restricted Interest	Capital Grants Contributions and Restricted Interest	Governmental Activities	Business Type Activities	Total
\$ 36,182.26	\$ -	\$ (2,289,394.22)	\$ -	\$ (2,289,394.22)
1,496,430.19	-	(77,518.43)	-	(77,518.43)
-	-	(66,695.00)	-	(66,695.00)
186,436.77	-	(1,651,786.33)	-	(1,651,786.33)
-	-	(200,147.51)	-	(200,147.51)
81,831.86	-	(967,507.72)	-	(967,507.72)
-	-	(5,399,791.84)	-	(5,399,791.84)
-	846,429.45	(3,868,175.45)	-	(3,868,175.45)
1,800,881.08	846,429.45	(14,521,016.50)	-	(14,521,016.50)
11.97	-	-	468,980.81	468,980.81
15.98	-	-	1,086,595.28	1,086,595.28
-	-	-	259,500.94	259,500.94
27.95	-	-	1,815,077.03	1,815,077.03
\$ 1,800,909.03	\$ 846,429.45	(14,521,016.50)	1,815,077.03	(12,705,939.47)
		5,557,290.45	-	5,557,290.45
		717,206.49	-	717,206.49
		1,158,467.93	-	1,158,467.93
		204,218.78	-	204,218.78
		241,364.34	-	241,364.34
		2,041,932.48	-	2,041,932.48
		204,969.29	-	204,969.29
		67,079.63	98,368.21	165,447.84
		3,419,103.29	-	3,419,103.29
		95,996.68	118,192.02	214,188.70
		738,517.00	(738,517.00)	(0.00)
		14,446,146.36	(521,956.77)	13,924,189.59
		(74,870.14)	1,293,120.26	1,218,250.12
		15,585,775.97	8,847,761.65	24,433,537.62
		\$ 15,510,905.83	\$ 10,140,881.91	\$ 25,651,787.74
		\$ 596,593.92	\$ -	\$ 596,593.92
		65,493.98	-	65,493.98
		96,959.61	-	96,959.61
		3,176,006.46	-	3,176,006.46
		2,156,501.32	-	2,156,501.32
		9,419,350.54	10,140,881.91	19,560,232.45
		\$ 15,510,905.83	\$ 10,140,881.91	\$ 25,651,787.74

**City of Carroll**  
**Statement of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Governmental Funds**  
**Year ended June 30, 2022**

	<b>General</b>	<b>Special Revenue Road Use Tax</b>	<b>Special Revenue Local Option Sales Tax</b>
<b>Receipts:</b>			
Property tax	\$ 4,522,957.81	\$ -	\$ -
Other Taxes	446,333.63	-	2,041,932.48
Use of money and property	72,791.26	-	7,254.08
Licenses and permits	67,020.47	-	-
Intergovernmental	426,164.13	1,421,430.19	74,871.62
Charges for service	1,900,564.16	-	-
Special assessments	-	-	-
Fines and fees	67,954.68	-	-
Miscellaneous	131,505.37	5,343.13	-
<b>Total receipts</b>	<b>7,635,291.51</b>	<b>1,426,773.32</b>	<b>2,124,058.18</b>
<b>Disbursements:</b>			
Public Safety	2,462,252.21	-	-
Public Works	1,299,554.22	895,167.18	19,791.00
Health and Social Services	81,315.00	-	-
Culture and Recreation	3,114,452.14	-	14,783.00
Community and Economic Development	130,710.33	-	53,772.73
General Government	1,091,168.46	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
<b>Total disbursements</b>	<b>8,179,452.36</b>	<b>895,167.18</b>	<b>88,346.73</b>
Excess (deficiency) of receipts over (under) disbursements	(544,160.85)	531,606.14	2,035,711.45
<b>Other financing sources (uses):</b>			
Bond/note proceeds	-	-	-
Operating transfers in	1,019,048.04	285,416.72	-
Operating transfers(out)	(400,503.07)	-	(2,170,492.00)
<b>Total other financing sources (uses)</b>	<b>618,544.97</b>	<b>285,416.72</b>	<b>(2,170,492.00)</b>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	74,384.12	817,022.86	(134,780.55)
<b>Cash balance beginning of year</b>	<b>4,940,527.83</b>	<b>2,358,983.60</b>	<b>928,760.09</b>
<b>Cash balance end of year</b>	<b>\$ 5,014,911.95</b>	<b>\$ 3,176,006.46</b>	<b>\$ 793,979.54</b>
<b>Cash Basis Fund Balances</b>			
Unspendable-			
Permanent fund-Cemetary Perpetual Care	\$ -	\$ -	\$ -
-Rec Center Trust	-	-	-
Restricted for Debt Service	-	-	-
Streets	-	3,176,006.46	-
Urban Renewal purposes	-	-	-
Other purposes	624,597.02	-	793,979.54
Committed	-	-	-
Assigned	744,790.00	-	-
Unassigned	3,645,524.93	-	-
<b>Total cash basis fund balances</b>	<b>\$ 5,014,911.95</b>	<b>\$ 3,176,006.46</b>	<b>\$ 793,979.54</b>

Exhibit B

Debt Service	Capital Projects	Other Nonmajor Governmental Funds	Total
\$ 717,206.49	\$ -	\$ 2,192,800.57	\$ 7,432,964.87
-	-	-	2,488,266.11
-	14,546.69	7,288.60	101,880.63
-	-	-	67,020.47
21,517.15	100,949.00	772,846.81	2,817,778.90
-	-	30,012.50	1,930,576.66
-	-	-	-
-	-	-	67,954.68
-	10,350.89	2,126.64	149,326.03
<u>738,723.64</u>	<u>125,846.58</u>	<u>3,005,075.12</u>	<u>15,055,768.35</u>
-	-	6,846.46	2,469,098.67
-	-	-	2,214,512.40
-	-	-	81,315.00
-	-	7,055.29	3,136,290.43
-	-	16,264.45	200,747.51
-	-	-	1,091,168.46
5,399,791.84	-	-	5,399,791.84
-	4,714,604.90	-	4,714,604.90
<u>5,399,791.84</u>	<u>4,714,604.90</u>	<u>30,166.20</u>	<u>19,307,529.21</u>
<u>(4,661,068.20)</u>	<u>(4,588,758.32)</u>	<u>2,974,908.92</u>	<u>(4,251,760.86)</u>
3,419,103.29	-	-	3,419,103.29
1,246,049.97	3,070,503.07	-	5,621,017.80
-	-	(2,311,505.73)	(4,882,500.80)
<u>4,665,153.26</u>	<u>3,070,503.07</u>	<u>(2,311,505.73)</u>	<u>4,157,620.29</u>
4,085.06	(1,518,255.25)	663,403.19	(94,140.57)
92,874.55	6,316,981.29	947,648.61	15,585,775.97
<u>\$ 96,959.61</u>	<u>\$ 4,798,726.04</u>	<u>\$ 1,611,051.80</u>	<u>\$ 15,491,635.40</u>
\$ -	\$ -	\$ 596,593.92	\$ 596,593.92
-	-	65,493.98	65,493.98
96,959.61	-	-	96,959.61
-	-	-	3,176,006.46
-	-	66,634.27	66,634.27
-	-	737,924.76	2,156,501.32
-	4,798,726.04	-	4,798,726.04
-	-	-	744,790.00
-	-	144,404.87	3,789,929.80
<u>\$ 96,959.61</u>	<u>\$ 4,798,726.04</u>	<u>\$ 1,611,051.80</u>	<u>\$ 15,491,635.40</u>

See notes to financial statements.

City of Carroll

**Reconciliation of the Statement of Cash Receipts, Disbursements  
and Changes in Cash Balances  
to the Cash Basis Statement of Activities and Net Position  
Governmental Funds**

**As of and for the year ended June 30, 2022**

Total governmental funds cash balances (page 21)	\$15,491,635.40
--	-----------------

*Amounts reported for governmental activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the cash balance of the Internal Service Fund is included in the governmental activities in the Cash Basis Statement of Activities and Net Position.

	<u>19,270.43</u>
--	------------------

Cash Basis net position of Governmental activities (page 19)	<u>\$15,510,905.83</u>
--	------------------------

Change in cash balances (page 21)	\$ (94,140.57)
-----------------------------------	----------------

*Amounts reported for business type activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the change in the cash balance of the Internal Service Fund is reported with the governmental activities in the Cash Basis Statement of Activities and Net Position.

	<u>19,270.43</u>
--	------------------

Change in cash basis net position of governmental activities (page 19)	<u>\$ (74,870.14)</u>
--	-----------------------

See notes to financial statements.

# City of Carroll



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

Year ended June 30, 2022

	<b>Enterprise Funds</b>		
	<b>Major Fund Water</b>	<b>Major Fund Sewer</b>	<b>Major Fund Storm Water</b>
<b>Operating receipts:</b>			
Charges for service	\$ 1,555,985.32	\$ 2,079,906.24	\$ 266,360.69
<b>Total operating receipts</b>	<u>1,555,985.32</u>	<u>2,079,906.24</u>	<u>266,360.69</u>
<b>Operating disbursements:</b>			
Governmental activities:			
Public Safety	-	-	-
Public works	-	-	-
Cultural and recreational	-	-	-
General government	-	-	-
Business-type activities:	<u>1,017,544.62</u>	<u>980,982.25</u>	<u>6,859.75</u>
<b>Total operating disbursements</b>	<u>1,017,544.62</u>	<u>980,982.25</u>	<u>6,859.75</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	<u>538,440.70</u>	<u>1,098,923.99</u>	<u>259,500.94</u>
<b>Non-operating receipts (disbursements)</b>			
Use of money and property	65,340.23	18,327.63	4,697.56
Miscellaneous	52,243.47	56,377.13	1,274.37
Capital Outlay	-	-	-
<b>Net non-operating receipts (disbursements)</b>	<u>117,583.70</u>	<u>74,704.76</u>	<u>5,971.93</u>
Other financing sources (uses):			
Bond/note proceeds	-	-	-
Operating transfers in	962,200.00	101,250.00	-
Operating transfers (out)	(146,649.00)	(2,550,318.00)	-
Total other financing sources (uses)	<u>815,551.00</u>	<u>(2,449,068.00)</u>	<u>-</u>
Excess of receipts and other financing sources over disbursements and other financing uses	1,471,575.40	(1,275,439.25)	265,472.87
<b>Cash balance beginning of year</b>	<u>1,381,069.32</u>	<u>4,045,037.29</u>	<u>1,004,919.54</u>
<b>Cash balance end of year</b>	<u>\$ 2,852,644.72</u>	<u>\$ 2,769,598.04</u>	<u>\$ 1,270,392.41</u>
<b>Cash Basis Fund Balances</b>			
Restricted	\$ -	\$ -	\$ -
Committed	-	-	-
Assigned	36,649.00	96,202.00	-
Unrestricted	2,815,995.72	2,673,396.04	1,270,392.41
<b>Total cash basis fund balances</b>	<u>\$ 2,852,644.72</u>	<u>\$ 2,769,598.04</u>	<u>\$ 1,270,392.41</u>

Exhibit D

Other Non-Major Proprietary	Total	Internal Service Employee Health
\$ -	\$ 3,902,252.25	\$ 655,067.83
-	3,902,252.25	655,067.83
-	-	\$ 197,721.44
-	-	92,175.38
-	-	191,013.50
-	-	54,579.69
7,975.00	2,013,361.62	91,770.39
7,975.00	2,013,361.62	627,260.40
(7,975.00)	1,888,890.63	27,807.43
10,002.79	98,368.21	3,968.50
8,325.00	118,219.97	-
(86,347.05)	(86,347.05)	-
(68,019.26)	130,241.13	3,968.50
-	-	-
895,000.00	1,958,450.00	-
-	(2,696,967.00)	-
895,000.00	(738,517.00)	-
819,005.74	1,280,614.76	31,775.93
2,416,735.50	8,847,761.65	951,352.38
\$ 3,235,741.24	\$ 10,128,376.41	\$ 983,128.31
\$ -	\$ -	\$ 983,128.31
3,235,741.24	3,235,741.24	-
-	132,851.00	-
-	6,759,784.17	-
\$ 3,235,741.24	\$ 10,128,376.41	\$ 983,128.31

See notes to financial statements.

**Exhibit E**

**City of Carroll**

**Reconciliation of the Statement of Cash Receipts, Disbursements  
And Changes in Cash Balances  
to the Cash Basis Statement of Activities and Net Position  
Proprietary Funds  
As of and for the year ended June 30, 2022**

Total enterprise funds cash balances (page 25) \$ 10,128,376.41

*Amounts reported for business type activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the cash balance of the Internal Service Fund is included in the business type activities in the Cash Basis Statement of Activities and Net Position. 12,505.50

Cash Basis net position of Business type activities (page 19) \$10,140,881.91

Change in cash balances (page 25) \$ 1,280,614.76

*Amounts reported for business type activities in the Cash Basis  
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the change in the cash balance of the Internal Service Fund is reported with the business type activities in the Cash Basis Statement of Activities and Net Position. 12,505.50

Change in cash basis net position of business type activities (page 19) \$ 1,293,120.26

See notes to financial statements.

## City of Carroll

### Notes to Financial Statements

June 30, 2022

#### Note 1 - Summary of Significant Accounting Policies

The City of Carroll is a political subdivision of the State of Iowa located in Carroll County. It was first incorporated in 1869 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens including public safety, public works, health and human services, culture and recreation, community and economic developments, and general government services. The City also provides water, sewer and storm water utilities for its citizens.

##### A. Reporting Entity

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

##### Jointly Governed Organizations

The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Carroll County Assessor's Conference Board, Carroll County Solid Waste Commission, City/County Communications Committee, Carroll County Regional Planning Commission, County Emergency Management Commission and County Joint E911 Service Board, Carroll Area Access Television 6 (CAAT6) Board, and Carroll Foundation.

##### B. Basis of Presentation

Government-Wide Financial Statements – The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement.

Governmental activities, which are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

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

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

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

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

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

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

The City reports the following major governmental funds:

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

#### Special Revenue

Road Use Tax is used to account for the road use tax allocation from the State of Iowa

to be used for road construction and maintenance.

Local Option Sales Tax is used to account for a voter approved optional sales tax imposed on all sales within the electing jurisdiction. Revenue from this tax must be spent on the specific purposes set forth in the election ballot if other than property tax relief.

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

The Capital Projects Funds are utilized to account for all resources used in the acquisition and construction of capital facilities, with the exception of those that are financed through enterprise funds.

The City reports the following major proprietary funds:

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

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

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

The City also reports the following additional proprietary fund:

An Internal Service Fund is utilized to account for the financing of health insurance services provided to other departments on a cost reimbursement basis.

C. Measurement Focus and Basis of Accounting

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

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

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

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

D. Property Taxes and Governmental Cash Basis Fund Balances:

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

Property tax revenues recognized in these funds become due and collectible in September and March of the current fiscal year with a 1 ½ % per month penalty for delinquent payments: is based on January 1, 2020, assessed property valuations: is for the tax accrual period July 1, 2021, through June 30, 2022, and reflects tax asking contained in the budget certified to the City Council in March 2021.

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

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

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

Assigned - Amounts the Council intends to use for specific purposes.

Unassigned – All amounts not included in the preceding classifications.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2022, there were no disbursements that exceeded the amounts budgeted in the general government and business type activities functions.

**Note 2 - Cash and Pooled Investments**

The City's deposits in banks at June 30, 2022, were entirely covered by federal depository insurance, or by the State Sinking Fund in accordance with Chapter 12C of the Code of

Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

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

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

**Note 3 - Bonds and Notes Payable**

Annual debt service requirements to maturity for general obligation bonds, sewer revenue bonds and capital loan notes are as follows:

Year Ending June 30,	Sewer Revenue Bonds		General Obligation Capital Loan Notes		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2023	\$ 678,000	\$ 36,715	\$ 925,000	\$ 108,150	\$ 1,603,000	\$ 144,865
2024	699,000	24,850	665,000	87,920	1,364,000	112,770
2025	721,000	12,618	375,000	72,050	1,096,000	84,668
2026			390,000	60,650	390,000	60,650
2027			405,000	48,650	405,000	48,650
2027-33	-	-	1,945,000	90,070	1,945,000	90,070
	<b>\$ 2,098,000</b>	<b>\$ 74,183</b>	<b>\$ 4,705,000</b>	<b>\$ 467,490</b>	<b>\$ 6,803,000</b>	<b>\$ 541,673</b>

The Code of Iowa requires that principal and interest on general obligation bonds be paid from the Debt Service fund.

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

The funds to pay principal and interest will be provided from the levied direct annual tax, except for the sewer revenue bonds that are paid with revenue generated by the sewer enterprise fund.



## General Obligation, Revenue and Capital Loan Notes

The City issued \$10,998,000, Revenue Capital Loan Notes, Series 2003, during the year ended June 30, 2004. Capital Loan Notes totaling \$8,000,000 were issued December 23, 2003, and an additional issue on June 9, 2004, of \$2,998,000. These notes will be used to defray the costs of wastewater treatment plant improvements. Interest rate is 3.00%. Interest payments are due semiannually beginning June 1, 2004. Principal and interest payments are paid semiannually starting June 1, 2006. In July 2015 the Iowa Finance Authority negotiated a reduced interest to 1.75% for payments starting in fiscal year 2015.

On April 23, 2015, the City issued \$1,770,000 in General Obligation Capital Loan Notes, Series 2015A, with an interest rate range of .750% to 1.850%. The net proceeds were used to defease/advance refund the GO Bond Series 2008A, in the amount of \$1,715,000.00. The City's designated Paying Agent, UMB Bank, N.A., Kansas City, MO, will pay principal and interest on the Notes; interest payable initially on December 1, 2015, and thereafter interest on each June 1 and December 1, through 2023, principal paid annually starting June 1, 2017.

On November 30, 2016, the City issued \$2,290,000 in General Obligation Capital Loan Notes, Series 2016B, with an interest rate range of .80% to 1.60%. The net proceeds were used to pay costs of cemetery maintenance building and Third Street storm sewer improvements. The City's designated Paying Agent, UMB Bank, N.A., Kansas City, MO, will pay principal and interest on the Notes; interest payable each June 1 and December 1, through 2024, principal paid annually starting June 1, 2017.

On November 14, 2018, the City issued \$4,475,000 in General Obligation Capital Loan Notes, Series 2018B, with an interest rate of 3.35%. Total project was split between 5 local banks. The net proceeds were used to pay costs of the Library/City Hall projects and park/trail improvements. The City will pay principal and interest on the Notes; interest payable each June 1 and December 1, through 2033, principal paid annually starting June 1, 2019. This debt was refunded October 14, 2022.

On March 25, 2020, the City issued \$1,505,000 in General Obligation Capital Loan Notes, Series 2020A, with an interest rate range of 4.00% to 5.00% and a true interest cost of 1.23%. The net proceeds were used to pay for the purchase of a fire truck and the Street Rehab – 2019 Project. The City's designated Paying Agent, UMB Bank, N.A., Kansas City, MO, will pay interest on the Notes; interest payable each June 1 and December 1, through 2029, principal paid annually starting June 1, 2020.

On October 14, 2021, the City issued \$3,325,000 in General Obligation Refunding Capital Notes, a current refunding of notes issued on November 14, 2018. The interest rate range is 1.0% to 2.0% and a true interest cost of .98%. The original net proceeds were used to pay costs of the Library /City Hall projects and park/trail improvements. The City will pay principal and interest on the Notes; interest payable each June 1 and December 1, through 2033, principal paid annually starting June 1, 2022.

## **Sewer Revenue Notes**

The City has pledged future sewer customer receipts, net of specific operating disbursements, to repay \$10,998,000 of sewer revenue notes issued in FY 2004 with \$8,000,000 issued December 2003 and \$2,998,000 issued June 2004. Proceeds from the notes provided financing for the construction of the wastewater treatment plant improvements and sanitary relief sewer improvements. The notes are payable solely from customer net receipts and are payable through 2025. Annual principal and interest payments on the notes are expected to require about 68% of net receipts. The total principal and interest remaining to be paid on the notes is \$2,172,183. For the current year, principal and interest paid and total customer net receipts were \$714,140 and \$1,047,746, respectively.

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

- (a) The notes will only be redeemed from the future earnings of the sewer system activity and the note holders hold a lien on the future earnings of the fund.
- (b) Sufficient monthly transfers shall be made to a separate sewer revenue note sinking account within the Sewer Fund for the purpose of making the note principal and interest payments when due.
- (c) All funds remaining in the sewer account at the close of the month may be deposited in any of the funds created by the resolutions, to pay for extraordinary repairs or replacements to the sewer system, or for any lawful purpose.

## **Note 4 - Pension Plan**

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

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

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

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

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

The formula used to calculate a protection occupation member's monthly IPERS benefit includes:

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

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

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

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

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

In fiscal year 2022, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% for a total rate of 15.73%. Protection occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The city’s contributions to IPERS for the year ended June 30, 2022, totaled \$320,825.81.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the City reported a liability of \$ 28,458 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City’s proportion of the net pension liability was based on the City’s share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2021, the City’s proportion was (0.0082433%), which was a decrease of (0.046273%) from its proportion measured as of June 30, 2020.

For the year ended June 30, 2022 the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled of \$(186,391), \$353,307 and \$2,254,882 respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement, as follows:

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

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an economic assumption study dated March 24, 2017, and a demographic assumption study dated June 28, 2018.

Mortality rates used in the 2020 valuation were based on the RP-2014 Employee and Healthy Annuitant Tables with MP-2017 generational adjustments.

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

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0%	4.43%
International equity	17.5	6.01
Global smart beta equity	6.0	5.10
Core plus fixed income	26.0	0.29
Public credit	4.0	2.08
Cash	1.0	(0.25)
Private equity	13.0	9.51
Private real assets	7.5	4.63
Private credit	<u>3.0</u>	2.87
Total	100%	

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefits payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.0%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease <u>(6.00%)</u>	Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.00%)</u>
City's proportionate share of the net pension liability	\$1,866,109	\$ 28,458	\$(1,511,587)

IPERS' Net Position – Detailed information about IPERS fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at [www.ipers.org](http://www.ipers.org).

### **Municipal Fire and Police Retirement System of Iowa (MFPRSI)**

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

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

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

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66% of the member's average final compensation. Members who perform more than 22 years of service receive an additional 2% of the member's average final compensation for each additional year of service, up to a maximum of 8 years. Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50% surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5 year DROP period. When electing to participate in DROP, the member signs a contract stating the member will retire at the end of the selected DROP period. During the DROP period, the member's retirement benefit is frozen, and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

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

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

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

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

Contributions – Members contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.40% of earnable compensation for the year ended June 30, 2022.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa, the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 26.18% for the year ended June 30, 2022.

The City's contributions to MFPRSI for the year ended June 30, 2022, was \$272,834.15.

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

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2022.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2022, the City reported a liability of 2,238,896 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2021, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to the MFPRSI relative to the contributions of all MFPRSI participating employers. At June 30, 2021, the City's proportion was 0.280704% which was an increase of 0.011739% from its proportions measured as of June 30, 2020.

For the year ended June 30, 2022, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$17,444, \$378,736 and \$(1,342,266) respectfully.

Actuarial Assumptions - The total pension liability in the June 30, 2021, actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00%
Salary increases	3.75 to 15.11%, including inflation



Investment rate of return 7.50%, net of investment expense, including inflation

The actuarial assumptions used in the June 30, 2021, valuation were based on the results of an actuarial experience study for the period July 1, 2007 through June 30, 2017.

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

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Large cap	7.4%
Small cap	8.1
International large cap	7.2
Emerging markets	7.9
Global infrastructure	7.5
Private non-core real estate	11.5
Private credit	6.4
Private equity	10.8
Core plus fixed income	4.0
Private core real estate	7.2

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed contributions will be made at 9.40% of covered payroll and the City’s contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the MFPRSI’s fiduciary net position was projected to be available to make all projected future benefit payments to current plan members. Therefore, the long-term expected rate of return on MFPRSI’s investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	1% Decrease <u>(6.50%)</u>	Discount Rate <u>(7.50%)</u>	1% Increase <u>(8.50%)</u>
City's proportionate share of the net pension liability	\$1,865,452	\$ 630,389	\$ (394,643)

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

**Note 5 - Other Postemployment Benefits (OPEB)**

Plan Description - The City partially self-funds a single-employer health benefit plan which provides medical/prescription drug benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. There are 51 active and one (1) inactive employees on the plan. Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of service.

The medical/prescription drug coverage is provided through a fully-insured plan with Wellmark. The City self-funds the co-payments, deductibles and out-of-pocket maximums to a lower amount. Retirees under age 65 pay the same premium for the medical/prescription drug benefit as active employees, which results in an implicit subsidy.

Funding Policy - The contribution requirements of plan members are established by union contracts for Police union employees and by Council for the Public Works union employees and the non-union employees. The City currently finances the benefit plan on a pay-as-you-go basis. Currently, employees are required to pay, on a pre-tax basis, 20% of the cost of the premium equal to the cost of electing continuing coverage under COBRA. For the year ended June 30, 2022, the City contributed \$524,161.01 and plan members eligible for benefits contributed \$134,875.32 to the plan.

If an employee certifies that he/she is otherwise covered by health insurance and opts to waive coverage through the City, the City shall pay the employee an amount equal to thirty percent (30%) of the single health insurance coverage.

**Note 6 - Compensated Absences**

City Employees accumulate a limited amount of earned but unused vacation and sick leave and comp time hours or subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursement by the City until used or paid. The City’s approximate liability for earned vacation, sick leave, and comp time payable to employees at June 30, 2022, primarily relating to the General Fund, is as follows:

<u>Type of Benefits</u>	<u>Liability June 30, 2022</u>
Vacation	\$ 195,258.93
Compensatory Time	28,175.43
Sick Leave	<u>2,303.61</u>
	<u>\$ 225,737.97</u>

\* Computed based on rates of pay in effect as of June 30, 2022.

**Note 7 - Hospital Revenue Bonds**

On November 26, 2012, the City issued a total of \$4,820,000 of Hospital Revenue Refunding Bonds under the provisions of Chapter 419 of the Code of Iowa. The bonds and related interest are payable solely from the revenue of St. Anthony Regional Hospital, and the bond principal and interest do not constitute liabilities of the City. The balance as of June 30, 2022, is \$482,000 and will be paid off October 2022.

**Note 8 - Land Fill Contract**

The City of Carroll has an agreement with the Carroll County Solid Waste Commission for solid waste disposal, for all households and businesses within the City. For the year ended June 30, 2022, \$122,980 was paid pursuant to the agreement.

The City entered the agreement on February 25, 1971. There is no specified termination date. The City and other municipalities in the county have representation on the commission, which sets the rates paid based upon its annual budget. The charge is assessed to each municipality and the rural areas based upon population and adjusted arbitrarily based upon the distance the municipality is from the landfill to equalize hauling costs. The City of Carroll's share of the fees at June 30, 2022, was 47% of the total.

**Note 9 - Interfund Transfers**

The detail of interfund transfers for the year ended June 30, 2022, is as follows:

<b>Transfer to</b>	<b>Transfer from</b>	<b>Amount</b>
General	Special Revenue	\$927,750.82
	Employee Benefits Westfield	3,470.22

	Enterprise	Water- Liability Insurance	36,649.00
		Sewer- Liability Insurance	51,178.00
Road Use	Special Revenue	Employee Benefits	140,613.72
		Westfield	144,803.00
Debt Service	Special Revenue	Ashwood TIF	31,417.97
		Local Option Sales Tax (Debt Relief)	500,492.00
	Enterprise	Sewer	714,140.00
Capital Projects			
Streets	General Fund		50,000.00
Airport	General Fund		43,503.07
Rec Ctr Building	General Fund		157,000.00
Parks & Rec	Special Revenue	Hotel/Motel Tax	100,000.00
Rec Ctr Building			50,000.00
Rec Ctr Building	Special Revenue	Local Option Sales Tax	840,000.00
CP Parks & Rec			150,000.00
Streets			680,000.00
Corridor	Enterprise	Sewer	1,000,000.00
Enterprise:			
Water	Special Revenue	UR Downtown	962,200.00
Sewer			101,250.00
Water Depr	Enterprise	Water Utility	50,000.00
Water Cap Imp	Enterprise	Water Utility	60,000.00
Sewer Depr	Enterprise	Sewer Utility	35,000.00
Sewer Cap Imp	Enterprise	Sewer Utility	750,000.00
			<u>\$7,579,467.80</u>

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

### Note 10 - Risk Management

The City is exposed to various risks of loss related to torts; theft, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. These risks are covered by the purchase of commercial insurance. The City assumes liability for any deductibles and claims in excess of coverage limitations. Settled claims from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

## **Iowa Municipalities Worker's Compensation Association**

In July 1987, the City joined together with other cities and counties in the State to participate in the Iowa Municipalities Workers' Compensation Association (IMWCA), a public entity risk pool currently operating as a workers' compensation risk management and insurance program for 530+ member cities, counties and Chapter 28E entities. Under the Workers' Compensation Coverage Agreement of the IMWCA, each participant of the IMWCA authorized the IMWCA to issue and sell bonds on behalf of the participants for the purpose of providing funds to pay claims and the costs of issuing such bonds. The City pays an annual premium to IMWCA to pay the City's pro rata share of the principal and interest on the bonds and administrative expenses of the IMWCA. The Workers' Compensation Coverage agreement provides that IMWCA will be self-sustaining through member premiums and will annually evaluate the need to reinsure through commercial companies to protect the fund from catastrophic claims. The City's pro rata share of the IMWCA's bonds outstanding for fiscal year ending June 30, 2022, is zero as the debt has been paid in its entirety. The City's annual contributions to IMWCA for the year ended June 30, 2022, were \$50,303.

## **Iowa Communities Assurance Pool**

The City of Carroll is a member in the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 794 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, public officials liability, police professional liability, property, inland marine, and boiler/machinery. There have been no reductions in insurance coverage from prior years.

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

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

The City's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The City's annual contributions to the Pool for the year ended June 30, 2022, were \$258,956.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional, and public officials' liability risks up to \$500,000 per claim. Claims exceeding \$500,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to \$250,000 each occurrence, each location. Property risks exceeding \$250,000 are reinsured through reinsurance and excess risk-sharing agreements up to the amount of risk-sharing protection provided by the City's risk-sharing certificate.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or loss was incurred. As of June 30, 2022, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

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

#### **Note 11 – Related Party Transactions**

The City had business transactions between the City and City Officials totaling \$62,192.86 during the year ended June 30, 2022.

#### **Note 12 – Development Agreements**

The City has entered into a development agreement with Biokinometrics Holdings LLC and DMBA Properties & Consulting, Inc. for the construction of a 17,000 square foot, two story building investing not less than \$1,100,000 into capital improvements. The City agreed to pay the developer an amount not to exceed \$300,000 subject to annual appropriation by the City Council. The agreement requires up to thirty payments, provided the developer is in compliance with the terms of the agreement. During the year ended June 30, 2022, the City rebated \$16,264.45 of incremental property tax to the developer. At June 30, 2022, the

remaining balance to be paid on the agreement was \$234,590.68.

As part of the same development agreement with Biokinometrics Holdings LLC and DMBA Properties & Consulting, Inc., the City has agreed to pay the developer an amount not to exceed 25% of the total cost of rehabilitation work to the existing building located at 226 E 5<sup>th</sup> Street. As of June 30, 2022, total cost of rehabilitation work has not been certified by the developer to the City. The developer has completed work on the building but not certified costs to the City.

In August 2018, the City entered into a development agreement with 704 Development Corporation for the construction a 12-unit residential subdivision. The City agreed to pay in the form of property tax rebates of potential incremental taxes to the developer an amount not to exceed \$72,000 subject to annual appropriations. The rebates will be available for up to a maximum of 10 years. The construction was not completed by March 1, 2021. The development agreement was reinstated by the City on November 14, 2022. During the year ended June 30, 2022, there were no payments made to the developer.

In October 2020, the City entered into a development agreement with BTC, Inc. (dba Western Iowa Networks) for construction of a 37,427 square foot buildings not less than \$8,200,000 and to construct and install underground storm water improvements along Market Street. The City agreed to provide a tax increment grant, subject to annual appropriations, equal to the cost to construct the underground storm water improvements in the amount of \$172,394.12. The agreement requires the grant to be paid as six (6) consecutive semi-annual payments beginning December 1, 2023. During the year ended June 30, 2022, there were no payments made to the developer.

### **Note 13 – Tax Abatements**

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

### City Tax Abatements

The City provides tax abatements for urban renewal and economic development projects with tax increment financing as provided for in Chapters 15A and 403 of the Code of Iowa. For these types of projects, the City enters into agreements with developers which require the City, after developers meet the terms of the agreements, to rebate a portion of the property tax paid by the developers, to pay the developers an economic development grant or pay the developers a predetermined dollar amount. No other commitments were made by the City as part of these agreements

For the year ended June 30, 2022, \$7,370.67, of property tax was diverted from the City under the urban renewal and economic development agreements.

### **Note 14 – Subsequent Events**

In October 2022, the City issued \$5,400,000 the General Obligation Local Option Sales and Services Tax Bonds, Series 2022A to partially finance the Recreation Center Building Improvements – 2021 Project.

In October 2022, the City received a complaint filed with the Equal Employment Opportunities Commission. The City's insurance company is handling the complaint and has filed a response.

### **Note 15 – COVID-19**

In March 2020, the COVID–19 outbreak was declared a global pandemic. The disruption to businesses across a range of industries in the United States continues to evolve. The full impact to local, regional and national economies, including that of City of Carroll, remains uncertain.

To date, the outbreak has not created a material disruption to the operations of City of Carroll. However, the extent of the financial impact of COVID-19 will depend on future developments, including the spread of the virus, duration, and timing of the economic recovery. Due to these uncertainties, management cannot reasonably estimate the potential impact to the City.

### **Note 16 – Prospective Accounting Change**

Governmental Accounting Standards Board has issued Statement No. 87, Leases. This statement will be implemented for the fiscal year ending June 30, 2022, if it is determined to apply to the City. The revised requirements of this statement require reporting of certain potentially significant lease liabilities that are not currently reported. At June 30, 2022, the City had no leases that are subject to this requirement.



City of Carroll

## Other Information

**City of Carroll**  
**Budgetary Comparison Schedule of Receipts, Disbursements and Changes in Balances -**  
**Actual and Budget (Cash Basis) - All Governmental Funds and Proprietary Funds**  
**June 30, 2022**

	<b>Governmental Fund Type Actual</b>	<b>Proprietary Fund Actual</b>	<b>Less Funds not Required to be Budgeted and Adjustments</b>
<b>Receipts:</b>			
Property tax	\$ 7,432,964.87	\$ -	\$ -
Other taxes	2,488,266.11	-	-
Use of money and property	101,880.63	98,368.21	-
Licenses and permits	67,020.47	-	-
Intergovernmental	2,817,778.90	-	-
Charges for service	1,930,576.66	3,902,252.25	-
Fines and fees	67,954.68	-	-
Miscellaneous	149,326.03	118,219.97	-
<b>Total receipts</b>	<u>15,055,768.35</u>	<u>4,118,840.43</u>	<u>-</u>
<b>Disbursements:</b>			
Public Safety	2,469,098.67	-	-
Public Works	2,214,512.40	-	-
Health and Social Services	81,315.00	-	-
Culture and Recreation	3,136,290.43	-	-
Community & Economic Development	200,747.51	-	-
General Government	1,091,168.46	-	-
Debt Service	5,399,791.84	-	714,140.00
Capital Projects	4,714,604.90	-	-
<b>Total Government Activities</b>	<u>19,307,529.21</u>	<u>-</u>	<u>714,140.00</u>
Business Type Activities	-	2,099,708.67	-
<b>Total disbursements</b>	<u>19,307,529.21</u>	<u>2,099,708.67</u>	<u>714,140.00</u>
Excess (deficiency) of receipts over disbursements	(4,251,760.86)	2,019,131.76	(714,140.00)
Other financing sources (uses), net	4,157,620.29	(738,517.00)	-
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	(94,140.57)	1,280,614.76	(714,140.00)
<b>Balance beginning of year</b>	<u>15,585,775.97</u>	<u>8,847,761.65</u>	<u>-</u>
<b>Balance end of year</b>	<u>\$ 15,491,635.40</u>	<u>\$ 10,128,376.41</u>	<u>\$ (714,140.00)</u>

Net	Budgeted Amounts		Final to Actual	Net as % of Budget
	Original	Final	Variance Favorable (Unfavorable)	
\$ 7,432,964.87	\$ 7,342,711.00	\$ 7,342,711.00	\$ 90,253.87	101%
2,488,266.11	2,233,935.00	2,233,935.00	254,331.11	111%
200,248.84	240,455.00	240,455.00	(40,206.16)	83%
67,020.47	74,600.00	74,600.00	(7,579.53)	90%
2,817,778.90	1,476,675.00	1,613,499.00	1,204,279.90	175%
5,832,828.91	5,473,870.00	5,473,870.00	358,958.91	107%
67,954.68	-	-	67,954.68	-
267,546.00	281,125.00	281,125.00	(13,579.00)	95%
<u>19,174,608.78</u>	<u>17,123,371.00</u>	<u>17,260,195.00</u>	<u>1,914,413.78</u>	111%
2,469,098.67	2,598,975.00	2,621,175.00	152,076.33	94%
2,214,512.40	2,669,334.00	2,800,160.00	585,647.60	79%
81,315.00	101,895.00	101,895.00	20,580.00	80%
3,136,290.43	3,390,036.00	4,557,183.00	1,420,892.57	69%
200,747.51	389,657.00	398,667.00	197,919.49	50%
1,091,168.46	1,186,971.00	1,201,971.00	110,802.54	91%
4,685,651.84	1,274,535.00	4,697,135.00	11,483.16	100%
4,714,604.90	4,317,564.00	6,088,710.00	1,374,105.10	77%
<u>18,593,389.21</u>	<u>15,928,967.00</u>	<u>22,466,896.00</u>	<u>3,873,506.79</u>	83%
<u>2,099,708.67</u>	<u>3,186,445.00</u>	<u>3,912,225.00</u>	<u>1,812,516.33</u>	54%
<u>20,693,097.88</u>	<u>19,115,412.00</u>	<u>26,379,121.00</u>	<u>5,686,023.12</u>	78%
(1,518,489.10)	(1,992,041.00)	(9,118,926.00)	7,600,436.90	
<u>3,419,103.29</u>	<u>-</u>	<u>3,417,440.00</u>	<u>(1,663.29)</u>	
1,900,614.19	(1,992,041.00)	(5,701,486.00)	7,602,100.19	
<u>24,433,537.62</u>	<u>24,433,539.00</u>	<u>24,433,539.00</u>		
<u>\$ 26,334,151.81</u>	<u>\$ 22,441,498.00</u>	<u>\$ 18,732,053.00</u>		

See accompanying independent auditor's report.

## **City of Carroll**

### **Notes to Required Supplementary Information – Budgetary Reporting**

**June 30, 2022**

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

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

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects, and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Funds, the Permanent Fund and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, two budget amendments increased budgeted disbursements by \$7,263,709 and budgeted revenues by \$136,824. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2022, disbursements did not exceed the amounts budgeted in the general government and business-type activities functions.

**City of Carroll**

**Schedule of the City's Proportionate Share of the Net Pension Liability**

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

**Other Information**

	2022	2021	2020	2019	2018	2017	2016	2015
City's proportionate of the net pension liability	-0.008243%	0.038030%	0.038282%	0.037807%	0.036756%	0.034411%	0.032422%	0.035048%
City's proportionate share of the net pension liability	\$28	\$2,672	\$2,217	\$2,392	\$2,428	\$2,146	\$1,602	\$1,390
City's covered-employee payroll	\$3,399	\$3,092	\$3,040	\$2,941	\$2,853	\$2,720	\$2,221	\$2,218
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	-0.01%	86.42%	72.93%	81.33%	85.10%	79.56%	72.13%	62.67%
IPERS' net position as a percentage of the total pension liability	100.81%	82.90%	85.45%	83.62%	82.21%	81.82%	85.19%	87.61%

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

See accompanying independent auditor's report.

**City of Carroll  
Scheduled of City Contributions**

**Iowa Public Employees' Retirement System  
Last 10 Fiscal Years**

**Other Information**

	2022	2021	2020	2019	2018
Statutorily required contribution	\$320,825	\$291,922	\$287,091	\$277,872	\$254,700
Contributions in relation to the statutorily required contribution	(320,825)	(291,922)	(287,091)	(277,872)	(254,700)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 3,398,835	\$ 3,091,885	\$ 3,040,013	\$ 2,941,489	\$ 2,852,890
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.45%	8.93%

2017	2016	2015	2014	2013
\$242,817	\$198,356	\$198,054	\$204,797	\$210,487
(242,817)	(198,356)	(198,054)	(204,797)	(210,487)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,719,847	\$ 2,221,231	\$ 2,217,864	\$ 2,293,361	\$ 2,428,474
8.93%	8.93%	8.93%	8.93%	8.67%

See accompanying independent auditor's report.



**City of Carroll**  
**Notes to Other Information – Pension Liability**  
**Iowa Public Employees' Retirement System**  
**Year ended June 30, 2022**

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

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

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

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

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

The 2014 valuation implemented the following refinements as a result of a quadrennial experience study:

- Decreased the inflation assumption from 3.25% to 3.00%.
- Decreased the assumed rate of interest on member accounts from 4.00% to 3.75% per year.
- Adjusted male mortality rates for retirees in the Regular membership group.
- Moved from an open 30-year amortization period to a closed 30-year amortization period for the UAL (unfunded actuarial liability) beginning June 30, 2014. Each year thereafter, changes in the UAL from plan experience will be amortized on a separate closed 20-year period.

**City of Carroll**

**Schedule of the City's Proportionate Share of the Net Pension Liability**

**Municipal Fire and Police Retirement System of Iowa  
For the Last Eight Years\*  
(In Thousands)**

**Other Information**

	2022	2021	2020	2019	2018	2017	2016	2015
City's proportionate of the net pension liability	0.280704%	0.292444%	0.278998%	0.294602%	0.303698%	0.299390%	0.287974%	0.278188%
City's proportionate share of the net pension liability	\$2,239	\$2,332	\$1,830	\$1,754	\$1,899	\$1,872	\$1,043	\$1,008
City's covered-employee payroll	\$1,042	\$929	\$845	\$856	\$856	\$860	\$811	\$755
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	214.88%	251.05%	216.68%	204.91%	221.85%	217.67%	128.61%	133.51%
MFPRSI net position as a percentage of the total pension liability	93.62%	76.47%	79.94%	81.07%	80.60%	78.20%	83.04%	86.27%

\* The amounts presented for each fiscal year were determined as of June 30.

Note: GASB Statement No. 68 requires ten years of information to be presented in this table. However, until a full 10 year trend is compiled, the City will present information for those years for which information is available.

See accompanying independent auditor's report.

**City of Carroll  
Scheduled of City Contributions**

**Municipal Fire and Police Retirement System of Iowa  
Last 10 Fiscal Years**

**Other Information**

	2022	2021	2020	2019
Statutorily required contribution	\$272,834	\$230,867	\$226,794	\$219,896
Contributions in relation to the statutorily required contribution	(272,834)	(230,867)	(226,794)	(219,896)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 1,042,149	\$ 912,159	\$ 929,101	\$ 856,291
Contributions as a percentage of covered payroll	26.18%	25.31%	24.41%	25.68%

2018	2017	2016	2015	2014	2013
\$219,896	\$222,948	\$225,310	\$229,656	\$213,975	\$182,280
(219,896)	(222,948)	(225,310)	(229,656)	(213,975)	(182,280)
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
\$ 856,291	\$ 860,141	\$ 811,343	\$ 755,200	\$ 710,408	\$ 697,855
25.68%	25.92%	27.77%	30.41%	30.12%	26.12%

See accompanying independent auditor's report.

## City of Carroll

### Notes to Other Information – Pension Liability Municipal Fire and Police Retirement System of Iowa

Year ended June 30, 2022

#### Changes of benefit terms

There were no significant changes of benefit terms.

#### Changes of assumptions:

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

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

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

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality table and 11/12 of the 1994 Group Annuity Mortality Table.

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

**City of Carroll**

**Supplementary Information**

**City of Carroll**  
**Schedule of Cash Receipts, Disbursements**  
**and Changes in Cash Balances**  
**Nonmajor Governmental Funds**  
**Year Ended June 30, 2022**

	<b>Employee Benefits</b>	<b>Urban Renewal</b>	<b>Westfield UR</b>	<b>Ashwood UR</b>	<b>Recrea- -tion Center Trust</b>
<b>Receipts:</b>					
Property tax	\$ 1,034,332.64	\$ 978,855.02	\$ 148,273.22	\$ 31,339.69	\$ -
Other taxes	-	-	-	-	-
Use of money and property:					
Interest on deposits	-	1,129.47	-	78.28	156.15
Intergovernmental:					
State funding	34,031.90	-	-	-	-
Federal Funding	-	-	-	-	-
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
<b>Total receipts</b>	<b>1,068,364.54</b>	<b>979,984.49</b>	<b>148,273.22</b>	<b>31,417.97</b>	<b>156.15</b>
<b>Disbursements:</b>					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community and Economic Development:	-	16,264.45	-	-	-
Capital	-	-	-	-	-
<b>Total disbursements</b>	<b>-</b>	<b>16,264.45</b>	<b>-</b>	<b>-</b>	<b>-</b>
Excess (deficiency) of receipts over (under) disbursements	1,068,364.54	963,720.04	148,273.22	31,417.97	156.15
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(1,068,364.54)	(1,063,450.00)	(148,273.22)	(31,417.97)	-
	(1,068,364.54)	(1,063,450.00)	(148,273.22)	(31,417.97)	-
Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements	-	(99,729.96)	-	-	156.15
<b>Cash balance beginning of year</b>	<b>-</b>	<b>166,364.23</b>	<b>-</b>	<b>-</b>	<b>37,758.24</b>
<b>Cash balance end of year</b>	<b>\$ -</b>	<b>\$ 66,634.27</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 37,914.39</b>

Schedule 1

				Permanent		
ARPA Grant	Police Forfeiture	Crime Prevention	Library Trust	Cemetery Perpetual Care	Rec Center Trust	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,192,800.57
-	-	-	-	-	-	-
2,795.20	61.56	165.21	223.09	2,409.91	269.73	7,288.60
-	-	-	3,685.35	-	-	37,717.25
735,129.56	-	-	-	-	-	735,129.56
-	-	5,000.00	-	25,012.50	-	30,012.50
-	521.64	300.00	1,305.00	-	-	2,126.64
<u>737,924.76</u>	<u>583.20</u>	<u>5,465.21</u>	<u>5,213.44</u>	<u>27,422.41</u>	<u>269.73</u>	<u>3,005,075.12</u>
-	1,147.04	5,699.42	-	-	-	6,846.46
-	-	-	-	-	-	-
-	-	-	7,055.29	-	-	7,055.29
-	-	-	-	-	-	16,264.45
-	-	-	-	-	-	-
<u>-</u>	<u>1,147.04</u>	<u>5,699.42</u>	<u>7,055.29</u>	<u>-</u>	<u>-</u>	<u>30,166.20</u>
737,924.76	(563.84)	(234.21)	(1,841.85)	27,422.41	269.73	2,974,908.92
-	-	-	-	-	-	-
-	-	-	-	-	-	(2,311,505.73)
-	-	-	-	-	-	(2,311,505.73)
737,924.76	(563.84)	(234.21)	(1,841.85)	27,422.41	269.73	663,403.19
-	15,967.51	40,864.89	52,297.98	569,171.51	65,224.25	947,648.61
<u>\$ 737,924.76</u>	<u>\$ 15,403.67</u>	<u>\$ 40,630.68</u>	<u>\$ 50,456.13</u>	<u>\$ 596,593.92</u>	<u>\$ 65,493.98</u>	<u>\$ 1,611,051.80</u>



City of Carroll

Statement of Cash Receipts, Disbursements  
and Changes in Cash Balances  
Non-Major Proprietary Funds  
Year ended June 30, 2022

	Water Depreciation	Storm Water Capital Improv.	Water Meter Deposit
<b>Receipts:</b>			
Use of money and property	\$ 4,009.72	\$ 517.73	\$ -
Miscellaneous	-	-	8,325.00
<b>Total Receipts</b>	<u>4,009.72</u>	<u>517.73</u>	<u>8,325.00</u>
<b>Disbursements:</b>			
Business-type activities:			
Operations	-	-	7,975.00
Capital Outlay	-	-	-
<b>Total Disbursements</b>	<u>-</u>	<u>-</u>	<u>7,975.00</u>
Excess (deficiency) of receipts over (under) disbursements	<u>4,009.72</u>	<u>517.73</u>	<u>350.00</u>
Other financing sources (uses):			
Operating transfers in	50,000.00	-	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>50,000.00</u>	<u>-</u>	<u>-</u>
Excess of receipts and other financing sources over disbursements and other financing uses	54,009.72	517.73	350.00
<b>Cash balance beginning of year</b>	<u>964,483.64</u>	<u>125,194.24</u>	<u>45,235.90</u>
<b>Cash balance end of year</b>	<u>\$ 1,018,493.36</u>	<u>\$ 125,711.97</u>	<u>\$ 45,585.90</u>
<b>Cash Basis Fund Balances</b>			
Committed	\$ 1,018,493.36	\$ 125,711.97	\$ 45,585.90
Unrestricted	-	-	-
<b>Total cash basis fund balances</b>	<u>\$ 1,018,493.36</u>	<u>\$ 125,711.97</u>	<u>\$ 45,585.90</u>

Schedule 2

Non-Major Enterprise Funds			
Sewer Depreciation	Sewer Capital Improv.	Water Capital Improv.	Total
\$ 3,010.03	\$ 1,377.24	\$ 1,088.07	\$ 10,002.79
-	-	-	8,325.00
<u>3,010.03</u>	<u>1,377.24</u>	<u>1,088.07</u>	<u>18,327.79</u>
-	-	-	7,975.00
-	21,990.00	64,357.05	86,347.05
-	21,990.00	64,357.05	94,322.05
<u>3,010.03</u>	<u>(20,612.76)</u>	<u>(63,268.98)</u>	<u>(75,994.26)</u>
35,000.00	750,000.00	60,000.00	895,000.00
-	-	-	-
<u>35,000.00</u>	<u>750,000.00</u>	<u>60,000.00</u>	<u>895,000.00</u>
38,010.03	729,387.24	(3,268.98)	819,005.74
<u>724,282.30</u>	<u>266,909.65</u>	<u>290,629.77</u>	<u>2,416,735.50</u>
<u>\$ 762,292.33</u>	<u>\$ 996,296.89</u>	<u>\$ 287,360.79</u>	<u>\$ 3,235,741.24</u>
\$ 762,292.33	\$ 996,296.89	\$ 287,360.79	\$ 3,235,741.24
-	-	-	-
<u>\$ 762,292.33</u>	<u>\$ 996,296.89</u>	<u>\$ 287,360.79</u>	<u>\$ 3,235,741.24</u>

**City of Carroll**  
**Schedule of Indebtedness**  
**Year ended June 30, 2022**

<b>Obligation</b>	<b>Date of Issue</b>	<b>Interest Rates</b>	<b>Amount Originally Issued</b>
<b>Revenue Bonds</b>			
Sewer Revenue Bonds	6/9/2004	1.75%	10,998,000.00
<b>General Obligation/Capital Loan Notes:</b>			
Capital Loan Note Series 2020A	3/25/2020	4-5.00%	1,505,000.00
Capital Loan Note Series 2021A	10/14/2021	1.00-2.00%	-
Availa Bank	11/14/2018	3.35%	1,385,000.00
Iowa Savings Bank	11/14/2018	3.35%	895,000.00
Westside State Bank	11/14/2018	3.35%	895,000.00
Commercial Savings Bank	11/14/2018	3.35%	600,000.00
United Bank of Iowa	11/14/2018	3.35%	700,000.00
Capital Loan Note Series 2015A GO Refunding Loan	4/23/2015	.75-1.85%	1,770,000.00
Capital Loan Note Series 2016B GO Cap Loan	11/30/2016	.8-1.60%	2,290,000.00
			<u>\$ 22,158,000.00</u>

Schedule 3

Balance Beginning of Year	Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid	Interest Due and Unpaid
2,757,000.00	-	659,000.00	2,098,000.00	48,247.50	-
1,070,000.00	-	100,000.00	970,000.00	51,900.00	-
-	3,325,000.00	455,000.00	2,870,000.00	35,374.16	-
1,043,005.00	-	1,043,005.00	-	12,908.64	-
674,000.00	-	674,000.00	-	8,341.69	-
674,000.00	-	674,000.00	-	8,341.69	-
451,844.00	-	451,844.00	-	5,592.20	-
527,151.00	-	527,151.00	-	6,524.23	-
560,000.00	-	280,000.00	280,000.00	10,080.00	-
870,000.00	-	285,000.00	585,000.00	13,060.00	-
<u>\$ 8,627,000.00</u>	<u>\$ 3,325,000.00</u>	<u>\$ 5,149,000.00</u>	<u>\$ 6,803,000.00</u>	<u>\$ 200,370.11</u>	<u>\$ -</u>

Schedule 4

**City of Carroll  
Bond and Note Maturities  
June 30, 2022**

Revenue Bonds  
Series 2004  
WWTP Improvements  
Revenue Bond  
Issued June 9, 2004

Year	Ending June 30,	Interest Rate	Amount	Revenue Bonds
2023		1.75%	678,000	678,000
2024		1.75%	699,000	699,000
2025		1.75%	721,000	721,000
			<u>\$ 2,098,000</u>	<u>\$ 2,098,000</u>

General Obligation Notes

Year	Series 2015A		Series 2016B		Series 2021A		Series 2020A		Total General Obligation Notes
	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount	
	Aquatic Refunding		Cemetery Bldg/3rd St Storm Sewer		Refunding 2018B		Fire Trk/Streets		
	April 23, 2015		November 30, 2016		October 14, 2021		March 25, 2020		
Ended June 30,	Rate	Amount	Rate	Amount	Rate	Amount	Rate	Amount	
2023	1.85%	280,000	1.50%	290,000	2.00%	235,000	5.00%	120,000	925,000
2024			1.60%	295,000	2.00%	245,000	5.00%	125,000	665,000
2025					2.00%	245,000	5.00%	130,000	375,000
2026					2.00%	250,000	5.00%	140,000	390,000
2027					2.00%	260,000	5.00%	145,000	405,000
2028					2.00%	260,000	5.00%	150,000	410,000
2029					2.00%	265,000	4.00%	160,000	425,000
2030					1.00%	275,000			275,000
2031					1.00%	275,000			275,000
2032					1.10%	280,000			280,000
2033					1.15%	280,000			280,000
		<u>\$ 280,000</u>		<u>\$ 585,000</u>		<u>\$ 2,870,000</u>		<u>\$ 970,000</u>	<u>\$ 4,705,000</u>

City of Carroll

**City of Carroll**

**Schedule of Cash Receipts, Disbursements  
and Change in Cash Balances  
Capital Projects Funds  
Year Ended June 30, 2022**

	<b>Street Rehabilitation</b>	<b>Library City Hall</b>	<b>Streets Maintenance Building</b>	<b>Housing Fund</b>
<b>Receipts:</b>				
Use of money and property:				
Interest on investments	\$ 3,415.87	\$ -	\$ 8,128.52	\$ -
Intergovernmental:				
Federal Grant	-	-	-	79,963.00
State Grant	-	-	-	-
Carrroll County	-	5,000.00	-	-
	-	5,000.00	-	79,963.00
Miscellaneous:				
Donations	-	-	-	-
Other Miscellaneous income	-	-	-	-
	-	-	-	-
<b>Total receipts</b>	<b>3,415.87</b>	<b>5,000.00</b>	<b>8,128.52</b>	<b>79,963.00</b>
<b>Disbursements:</b>				
Capital outlay	631,148.60	-	2,730,611.99	79,963.00
	631,148.60	-	2,730,611.99	79,963.00
<b>Total disbursements</b>	<b>631,148.60</b>	<b>-</b>	<b>2,730,611.99</b>	<b>79,963.00</b>
Deficiency of receipts under disbursements	(627,732.73)	5,000.00	(2,722,483.47)	-
Other financing sources (uses):				
General Obligation debt proceeds	-	-	-	-
Transfers In (Out):				
To General Fund & others	-	-	-	-
From General Fund & others	730,000.00	-	-	-
	730,000.00	-	-	-
Excess (deficiency) of receipts and other financing sources (uses) over disbursements	102,267.27	5,000.00	(2,722,483.47)	-
<b>Balance beginning of year</b>	<b>1,189,177.99</b>	<b>(10,000.00)</b>	<b>3,626,944.53</b>	<b>-</b>
<b>Balance end of year</b>	<b>\$ 1,291,445.26</b>	<b>\$ (5,000.00)</b>	<b>\$ 904,461.06</b>	<b>\$ -</b>

**Schedule 5**

<b>Corridor of Commerce</b>	<b>Airport</b>	<b>Parks &amp; Recreation</b>	<b>Equipmnet Purchase</b>	<b>Rec Center Building Improvements</b>	<b>Total</b>
\$ 1,137.32	\$ -	\$ 1,864.98	\$ -	\$ -	\$ 14,546.69
-	1,133.00	-	-	-	81,096.00
-	14,853.00	-	-	-	14,853.00
-	-	-	-	-	5,000.00
-	15,986.00	-	-	-	100,949.00
-	-	10,350.89	-	-	10,350.89
-	-	-	-	-	-
-	-	10,350.89	-	-	10,350.89
1,137.32	15,986.00	12,215.87	-	-	125,846.58
693,781.91	49,489.07	146,562.90	-	\$ 383,047.43	4,714,604.90
693,781.91	49,489.07	146,562.90	-	\$ 383,047.43	4,714,604.90
693,781.91	49,489.07	146,562.90	-	383,047.43	4,714,604.90
(692,644.59)	(33,503.07)	(134,347.03)	-	(383,047.43)	(4,588,758.32)
-	-	-	-	-	-
-	-	-	-	-	-
1,000,000.00	43,503.07	250,000.00	-	1,047,000.00	3,070,503.07
1,000,000.00	43,503.07	250,000.00	-	1,047,000.00	3,070,503.07
307,355.41	10,000.00	115,652.97	-	663,952.57	(1,518,255.25)
848,278.83	(10,000.00)	465,829.35	-	206,750.59	6,316,981.29
<u>\$ 1,155,634.24</u>	<u>\$ -</u>	<u>\$ 581,482.32</u>	<u>\$ -</u>	<u>\$ 870,703.16</u>	<u>\$ 4,798,726.04</u>

See accompanying independent auditor's report.



**City of Carroll**  
**Schedule of Receipts by Source and**  
**Disbursements by Function**  
**All Governmental Fund Types**  
**For the Last Ten Years**

For the Years ended June 30,

	<b>2022</b>	<b>2021</b>	<b>2020</b>	<b>2019</b>
<b>Receipts:</b>				
Property tax	\$ 7,432,964.87	\$ 7,328,831.22	\$ 7,052,783.10	\$ 6,734,687.99
Other Taxes	2,488,266.11	2,217,085.63	2,053,020.74	1,902,607.73
Non-property tax	-	-	-	-
Use of money and property	101,880.63	158,680.20	280,459.94	267,235.44
Licenses and permits	67,020.47	75,454.31	90,495.04	76,014.66
Intergovernmental	2,817,778.90	3,085,892.02	2,281,542.27	2,445,890.92
Charges for Services	1,930,576.66	1,640,309.35	1,547,001.74	1,693,835.76
Special assessments	-	-	-	-
Fines and fees	67,954.68	68,379.13	60,471.19	62,887.98
Miscellaneous	149,326.03	285,049.93	871,911.63	1,597,310.18
<b>Total receipts</b>	<b>15,055,768.35</b>	<b>14,859,681.79</b>	<b>14,237,685.65</b>	<b>14,780,470.66</b>
<b>Disbursements:</b>				
Public Safety Program	2,469,098.67	2,158,542.11	2,236,879.08	2,059,093.69
Public Works Program	2,214,512.40	1,997,251.85	2,052,228.93	2,478,038.94
Health and Social Services Program	81,315.00	129,325.00	93,325.00	104,185.00
Culture and Recreation Program	3,136,290.43	2,699,337.38	2,650,607.53	2,585,735.57
Community and Economic Development Program	200,747.51	419,988.71	190,073.12	170,364.81
General Government	1,091,168.46	1,015,121.89	1,217,044.71	976,189.60
Debt Service	5,399,791.84	2,098,862.52	2,030,962.50	1,664,805.45
Capital Projects	4,714,604.90	3,775,485.94	5,449,046.09	7,966,445.95
<b>Total disbursements</b>	<b>19,307,529.21</b>	<b>14,293,915.40</b>	<b>15,920,166.96</b>	<b>18,004,859.01</b>
Excess (deficiency ) of receipts over (under) disbursements	(4,251,760.86)	565,766.39	(1,682,481.31)	(3,224,388.35)
Other financing sources, net	4,157,620.29	124,007.00	2,897,718.68	5,714,833.75
Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements	(94,140.57)	689,773.39	1,215,237.37	2,490,445.40
<b>Balance beginning of year</b>	<b>15,585,775.97</b>	<b>14,896,002.58</b>	<b>13,680,765.21</b>	<b>11,190,319.81</b>
<b>Balance end of year</b>	<b>\$ 15,491,635.40</b>	<b>\$ 15,585,775.97</b>	<b>\$ 14,896,002.58</b>	<b>\$ 13,680,765.21</b>

**Schedule 6**

<b>2018</b>	<b>2017</b>	<b>2016</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
\$ 6,467,815.32	\$ 6,315,574.14	\$ 6,356,527.42	\$ 6,592,626.16	\$ 6,067,014.23	\$ 6,056,661.80
1,804,817.86	1,913,639.18	1,728,626.59	1,799,782.76	1,601,246.98	1,657,031.49
-	-	-	-	-	-
139,478.38	108,417.25	81,388.36	67,284.88	52,740.68	54,773.45
87,502.24	80,503.84	82,998.16	83,630.71	75,342.69	65,097.37
2,561,416.90	2,126,946.58	1,945,518.85	1,512,758.17	1,199,469.11	1,902,694.79
1,725,978.03	1,677,192.37	1,720,850.72	1,687,492.25	1,776,696.48	1,670,721.37
-	-	-	-	-	-
103,202.40	64,996.72	69,564.35	70,730.45	75,342.29	66,969.17
377,022.90	357,396.35	227,960.13	179,109.35	209,639.55	354,328.62
<u>13,267,234.03</u>	<u>12,644,666.43</u>	<u>12,213,434.58</u>	<u>11,993,414.73</u>	<u>11,057,492.01</u>	<u>11,828,278.06</u>
2,084,334.72	1,998,800.30	1,938,331.21	1,906,630.63	1,776,907.84	1,813,369.47
2,350,036.21	2,089,764.87	2,065,191.97	2,067,094.76	2,185,955.93	2,167,353.30
107,005.00	101,375.00	100,325.00	102,525.00	107,575.00	103,900.00
2,633,372.95	2,665,031.90	2,521,114.49	2,603,412.07	2,516,906.96	2,238,842.89
119,838.71	114,582.22	145,531.69	157,123.42	239,825.48	383,043.37
981,728.74	1,037,872.98	974,943.53	935,009.41	922,779.99	851,595.01
1,781,586.15	1,743,657.18	3,526,090.38	2,196,365.03	2,352,246.01	3,035,244.62
4,310,251.73	3,266,965.70	2,551,695.07	2,326,714.41	973,421.15	3,191,507.88
<u>14,368,154.21</u>	<u>13,018,050.15</u>	<u>13,823,223.34</u>	<u>12,294,874.73</u>	<u>11,075,618.36</u>	<u>13,784,856.54</u>
(1,100,920.18)	(373,383.72)	(1,609,788.76)	(301,460.00)	(18,126.35)	(1,956,578.48)
<u>1,223,775.75</u>	<u>1,019,479.55</u>	<u>1,952,357.00</u>	<u>4,008,242.75</u>	<u>1,040,982.25</u>	<u>2,140,803.28</u>
122,855.57	646,095.83	342,568.24	3,706,782.75	1,022,855.90	184,224.80
11,067,464.24	10,421,368.41	10,078,800.17	6,372,017.42	5,349,161.52	5,164,936.72
<u>\$ 11,190,319.81</u>	<u>\$ 11,067,464.24</u>	<u>\$ 10,421,368.41</u>	<u>\$ 10,078,800.17</u>	<u>\$ 6,372,017.42</u>	<u>\$ 5,349,161.52</u>

See accompanying independent auditor's report.

*Feldmann & Company C.P.As., P.C.*  
523 North Main Street  
Carroll, Iowa 51401  
(712) 792-2464

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

To the Honorable Mayor and  
Members of the City Council:

We have audited in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Carroll, Iowa, as of and for the year ended June 30, 2022, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated November 9, 2022. Our report expressed unmodified opinions on the financial statements which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Carroll's internal control over financial reporting to determine auditing procedures appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of City of Carroll's internal control. Accordingly, we do not express an opinion on the effectiveness of City of Carroll's internal control.

Our consideration of the internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and therefore, significant deficiencies or material weaknesses may exist that were not identified. We did not identify any deficiencies in internal control over financial reporting that we considered to be material weaknesses or significant deficiencies.

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

A significant deficiency is a deficiency, or combination of deficiencies, in internal control which are less severe than a material weakness, yet important enough to merit attention by those charged with governance.

### Compliance and Other Matters

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

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2022, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

### City of Carroll's Responses to Findings

The City of Carroll's responses to findings identified in our audit are described in the accompanying Schedule of Findings and Questioned Costs. City of Carroll's responses were not subjected to auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on them.

### Purpose of the Report

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

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



Feldmann & Company CPAs, P.C.  
November 9, 2022

**City of Carroll**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2022**

**I. Summary of Independent Auditor's Results**

- a) Unmodified opinions were issued on the financial statements, which were prepared on the basis of cash receipts and disbursements, which is a comprehensive basis of accounting other than U.S. generally accepted accounting principles.
- b) The audit did not disclose non-compliance, which is material to the financial statements.

**Findings Related to the Financial Statements:**

**Internal Control Deficiencies:**

No matters were noted.

**INSTANCES OF NON-COMPLIANCE**

No matters were noted.

**City of Carroll**  
**Schedule of Findings and Questioned Costs**  
**Year ended June 30, 2022**

**III. Other Findings Related to Statutory Reporting:**

III-A-22 Official Depositories - A resolution naming official depositories has been approved by the Council. The maximum deposit amounts stated in the resolution was not exceeded during the year ended June 30, 2022.

III-B-22 Certified Budget - Disbursements during the year ended June 30, 2022, did not exceed the amounts budgeted per Chapter 384.20 of the Code of Iowa which states in part that public monies may not be expended or encumbered except under an annual or continuing appropriation.

III-C-22 Travel Expense - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

III-D-22 Business Transactions – Business transactions between the City and City officials or employees are detailed as follows:

<u>Name, Title, and Business</u>	<u>Transaction</u>	<u>Amount</u>
Clay Haley, Council Owner, Haley Implement Co.	parts/repairs Skidloader- bid	\$ 68.86 62,124.00

In accordance with Chapter 362.5(3)(j) of the Code of Iowa the transactions for parts and repairs do not appear to represent a conflict of interest since total transactions were less than \$6,000.00 during the year. The transaction for the purchase of a skidloader in the amount of \$61,124.00 does not appear to represent a conflict of interest as it was entered into through a competitive bidding process in accordance with Chapter 362.5(3)(d) of the Code of Iowa.

III-E-22 Excess Balance – The balances in the Special Revenue Funds: Federal Funds, Road Use Tax, Rec Center Trust, Library Trust, Police Forfeiture and Crime Prevention Special account at June 30, 2022, were in excess of the disbursements for those funds for the year as was Capital Projects – Corridor of Commerce, Street Rehabilitation, Rec Center Building and Parks & Recreation; Water Depreciation, Water Meter Deposit; Sewer Utility Depreciation, Sewer Utility Capital Improvement, Storm Water Utility, and Storm Water Capital Improvement.

Recommendation – The City should consider the necessity of maintaining this substantial balance and where financially feasible, consider reducing the balance in an orderly manner through revenue reductions.

Response — The Special Revenue Funds, Capital Project Funds, and Utility funds have planned future programs and projects that will reduce the fund balances.

Conclusion – Response accepted.

III-F-22 Bond Coverage - Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure that the coverage is adequate for current operations.

III-G-22 Minutes - No transactions were found that we believe should have been approved in the Council minutes but were not. However, we did note instances where the minutes were not signed timely (Airport), the roll call votes were not coherent regarding who was attending and who was absent, and Iowa Code section allowing closed session was not properly provided (Library).

III-H-22 Deposits and Investments - We noted no instances of noncompliance with the investment provisions of Chapter 12B & 12C of the Code of Iowa and the City's investment policy.

III-I-22 Revenue Bonds and Notes – We noted no instances of non-compliance with the terms of the City's revenue bond/note provisions.

III-J-22 Financial Condition – We observed deficit ending balance for Capital Project - Library/City Hall in the amount of \$5,000.00 as of June 30, 2022.

Recommendation – The City should investigate alternatives to eliminate these deficits in order to return these funds to a sound financial position.

Response — The deficit in the Capital Project – Library/City Hall fund is due to a funding agreement with Carroll County. The deficit is anticipated to be eliminated in FY 2023.

Conclusion – Response accepted.

III-K-22 Tax Increment Financing (TIF) Chapter 403.19 and 403.22 of the Code of Iowa provides a municipality may certify loans, advances, indebtedness and bonds (indebtedness) to the County Auditor which qualify for reimbursement from incremental property tax submitted in fiscal year 2022. The County Auditor provides for the division of property tax to repay the certified indebtedness and provides available incremental property tax in subsequent fiscal years without further certification by the City until the amount of certified indebtedness is paid. We noted no corrections needed to TIF certification to comply with Chapter 403 of the Code of Iowa. Also, the City properly completed the tax increment Debt



Certificate Forms to request TIF property taxes.

III-L-22 Urban Renewal Annual Report - The urban renewal annual report was approved and certified to the Department of Management on or before December 1, and no exceptions were noted.

III-M-22 Questionable Donations – In accordance with Article III, Section 31 of the Iowa Constitution prohibits governmental bodies from making a gift to private, non-profit corporations, stating "... no public money or property shall be appropriated for local or private purposes" and an Attorney General's opinion dated April 25, 1979, and at least five more official AG opinions have consistently concluded " a governmental body may not donate public funds to a private entity, even if the entity is established for charitable educational purposes and performs work which the government could perform directly. The Opinions further state, "Even if the function of a private non-profit corporation fits within the scope of activities generally recognized as serving a public purpose, a critical question exists regarding whether funds or property transferred to a private entity will indeed be used for those public purposes."

"Political subdivisions and municipalities, including cities, counties, schools and townships are municipal – governmental – entities. As governmental entities they are governed by elected bodies, are directly responsible to the public as a whole, and are subject to the limitations imposed on them by the state. Although a private organization may be formed to provide and support 'public' services which are the same or similar to services provided by the government, the private organizations are not subject to the same degree of public accountability and oversight as governmental entities."

Certain disbursements were noted which we believe may not meet the requirements of public purpose as defined in the Attorney General's opinion since the public benefits to be derived have not been clearly documented. These disbursements are detailed as follows:

<u>Paid to</u>	<u>Purpose</u>	<u>Amount</u>
Carroll Area Child Care		\$17,000
Animal Rescue		\$ 5,000
Carroll County Community of Concern		\$ 5,450
New Opportunities		\$10,920
RSVP		\$12,500
Carroll Area Development Corp		\$77,250

According to the opinions, it is possible for certain disbursements to meet the test of serving a public purpose under certain circumstances, although such

items will certainly be subject to a deserved close scrutiny. The line to be drawn between a proper and improper purpose is very thin.

Recommendation – We are not aware of any statutory authority for the City to donate public funds to private non-profit organizations. The City should immediately cease making future such donations.

The City Council should determine and document the public purpose served by these types of disbursements prior to authorizing any further payments. If this practice is continued, the City should establish written policies and procedures, including the requirements for proper public purpose documentation.

Response – The City believes all these disbursements will meet the requirements of public purpose as defined in the Attorney General's opinion. The City will document the public purpose served by these types of disbursements. Agreements for FY2023 funding were entered into by October 1, 2022.

# 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:** Aaron Kooiker, City Manager

**FROM:** Brad Burke, Chief of Police

**DATE:** May 3, 2023

**SUBJECT:** Street Closure – RAGBRAI

As the RAGBRAI committee continues to work on planning for the event for July 24, 2023, they have finalized the location for the vendors and music events. The attached map shows the locations that will be used for this event and which roads will need to be closed. Below is a list of roads that will be closed on July 24, 2023, and reopening before 6:00 a.m. on July 25, 2023.

West Street from Highway 30 to 5<sup>th</sup> Street

Carroll Street from Highway 30 to the railroad crossing

Adams Street from Highway 30 to 4<sup>th</sup> Street

Main Street from Highway 30 to 4<sup>th</sup> Street

Court street from approximately 200 feet south of Highway 30 to 4<sup>th</sup> Street

5<sup>th</sup> Street from West Street to Clark Street

4<sup>th</sup> Street from Carroll Street to Main Street

Additionally, a trailer for showers will be located on 12<sup>th</sup> Street in front of Swan Place Assisted Living. The road closure request in this area will be from approximately 250 feet east of Amy Avenue. This will close the remainder of 12<sup>th</sup> Street to the east for placement of the shower trailer and allow for access to water and sewer without disruption.

**RECOMMENDATION:** Council discussion and approval of the street closures beginning July 24, 2023 at 6:00 a.m. through July 25, 2023 at 5:00 a.m.

# Event Area



© All EagleView Technology Corporation

# 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:** Aaron Kooiker, City Manager 

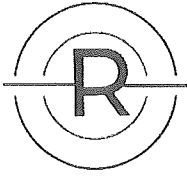
**FROM:** Brad Burke, Chief of Police 

**DATE:** May 3, 2023

**SUBJECT:** Street Closure – Chamber Night Shift

Relevé Barre & Yoga will be hosting Chamber Night Shift on August 9, 2023, at 203 W 4<sup>th</sup> St. The owner, Keeley Young, is asking to close 4<sup>th</sup> Street in front of the business to host the event. The closure will be on 4<sup>th</sup> Street from Adams Street to Carroll Street.

**RECOMMENDATION:** Council discussion and approval for the street closure for Relevé Barre & Yoga on 4<sup>th</sup> Street from Adams Street to Carroll Street from 3:00 pm until 7:00 pm on August 9, 2023.



**RELEVÉ BARRE & YOGA**

515-450-0643  
relevebarreandyoga@gmail.com  
203 West 4th Street Carroll, IA

---

**To:**  
**CARROLL CITY COUNCIL**

April 21, 2023

My name is Keeley Young, and I own Relevé Barre & Yoga, located on the Thomas Plaza. On August 9th, 2023, I am hosting our first Chamber Night Shift and celebrating our one-year anniversary. I hope to bring fun to the community and highlight the amazing businesses on the strip.

I request to close 4th Street from Carroll Street to Adams Street. The Chamber Night Shift will start at 4:30 and run until 6:30. We hope to get people to stay around later and enjoy all the Plaza offers. We plan to have a DJ, food vendors, and fun for all!

**Keeley Young**  
Owner and Instructor

---

# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager *AK*  
**FROM:** Chad Tiemeyer, Director of Parks and Recreation *CT*  
**DATE:** May 3, 2023  
**SUBJECT:** Report of Bid Opening- Golf Cars

At the time of bid opening on April 27, four bids were received for thirty-five new golf cars for the Carroll Municipal Golf Course. These cars could be 2022 or newer, must be new with no hours, and be gas cars. The low bid that met all bid requirements was:

	<u>Price of 35 Units</u>	<u>Trade-in Value</u>	<u>Total</u>
Miller & Sons Golf Cars	\$199,500.00	\$28,500.00	\$91,500.00

This was bid for thirty cars, plus five additional cars, with trade in of our current thirty cars. This was due to the ever-changing market and worry that the extra five cars would put us over the estimated budget. The estimated budget was \$120,000. These 2023 cars are new, meet all specs, and will be available for delivery in less than two weeks upon council approval. The Parks, Recreation, and Cultural Advisory Board met and discussed the options and voted 6-0 to recommend Carroll City Council to approve the purchase of the thirty-five golf cars. Since no Carroll County companies submitted a bid, the lowest responsive bidder was Miller & Sons for the 2023 EZ-GO Golf Cars.

**RECOMMENDATION:** Mayor and City Council consideration and approval of the purchase of 35 2023 golf cars from Miller & Sons Golf Cars, with trade in on 30- 2016 golf cars for the net amount of \$91,500.00.

CITY OF CARROLL  
 Department of Parks & Rec  
 627 N Adams Street  
 CARROLL, IOWA 51401  
 (712) 792-1000

## BID OPENING REPORT

For: **Golf Carts- Golf Course**

Bids were opened on: **27-Apr-2023**

Pre-Bid Estimate

Company Name	Unit Price- 30 carts	Trade In Amount	Additional 5 carts	Total
1. <u>Harris Golf Cars</u>	<u>\$ 188,250</u>	<u>90,000</u>	<u>31,375</u>	<u>\$ 129,625</u>
2. <u>Miller + Sons Golf Carts - 2023</u>	<u>\$ 171,000</u>	<u>108,000</u>	<u>28,500</u>	<u>\$ 91,500</u>
3. <u>Miller + Sons Golf Carts - 2024</u>	<u>\$ 192,255</u>	<u>99,000</u>	<u>32,042.50</u>	<u>\$ 125,297.50</u>
4. <u>Speeds 2023</u>	<u>\$ 179,354.70</u>	<u>10,500</u>	<u>29,892.45</u>	<u>\$ 104,247.15</u>
5. _____	_____	_____	_____	_____
6. _____	_____	_____	_____	_____
7. _____	_____	_____	_____	_____
8. _____	_____	_____	_____	_____
9. _____	_____	_____	_____	_____
10. _____	_____	_____	_____	_____

Signed: Laura A Schaefer, City Clerk  
 Date: 4/27/2023

THE ABOVE BID AMOUNTS HAVE NOT BEEN CHECKED.

THE BID TOTALS ARE SUBJECT TO CORRECTION AFTER  
 THE BIDS HAVE BEEN COMPLETELY REVIEWED.



# City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

**MEMO TO:** Aaron Kooiker, City Manager *AK*  
**FROM:** Laura A. Schaefer, Finance Director/City Clerk *lao*  
**DATE:** May 3, 2023  
**SUBJECT:** Set Public Hearing Date for FY 2022-2023 Budget Amendment #2

The budget is a document required by the State of Iowa to ensure proper use of public monies. A budget is prepared well in advance of the actual operations. Many things/projects can occur between the time a budget is adopted and the end of that operating year. The budget document is also the City's guide for tracking revenues and expenditures. State of Iowa prohibits spending more than what has been budgeted. Knowing the budget is a working document and events occur that were not originally planned in the budget, a budget amendment is often required to follow State of Iowa Code.

The only items included in the proposed budget amendment are transfers from one fund to another to finance various projects including Merchants Park Improvements, Golf Course Pump House/Irrigation Station, Adams Street Reconstruction, water main replacements, and various sewer capital projects. The items listed were part of the FY 2023 re-estimates when the FY 2024 budget was prepared.

Attached is the notice of public hearing to be published in the newspaper as required by Iowa Code. Also attached is a listing of the items and amounts included in the budget amendment. If you have any questions, please give me a call or stop by City Hall.

**RECOMMENDATION:** Council motion setting Monday, May 22, 2023 as the date for a public hearing for the F.Y. 2022/2023 Budget Amendment #2.

# BUDGET AMENDMENT #2 FY 22/23

## **GENERAL FUND AMENDMENTS**

Transfer from Downtown UR Fund	1,484
Transfer from Water Utility Fund	11,623
Transfer from Sewer Utility Fund	12,750

**Note:** These amounts were included in the FY 23 re-estimated amounts when the FY 24 budget was prepared.

## **FEDERAL GRANTS SR FUND**

Transfer to C.P.-Parks (Merchants Park)	(100,000)
---	-----------

## **LOCAL OPTION SALES TAX FUND**

Transfer to CP-Parks (Merchants Park)	(153,080)
Trnsfr to CP-Parks (Golf Pump Station)	(275,000)

## **DOWNTOWN UR FUND**

Transfer to General Fund	(1,484)
Transfer to Sewer Utility Fund	(60,000)

## **ASHWOOD UR FUND**

Transfer to Debt Service	(300)
--------------------------	-------

## **DEBT SERVICE FUND**

Transfer from Ashwood UR Fund	300
-------------------------------	-----

## **C.P. STREETS**

Transfer from Sewer Utility Fund	1,000,000
----------------------------------	-----------

## **C.P. - PARKS & REC**

Transfer from Federal Grants SR Fund	100,000
Transfer from LOST	428,080

## **WATER UTILITY FUND**

Transfer to General Fund	(11,623)
Transfer to Water Capital Imp Fund	(50,000)

## **WATER UTILITY CAP IMP FUND**

Transfer from Water Utility Fund	50,000
----------------------------------	--------

## **SEWER UTILITY FUND**

Transfer to General Fund	(12,750)
Transfer to C.P.-Streets	(1,000,000)
Transfer to SU Cap Imp Fund	(476,000)
Transfer from Downtown UR Fund	60,000

## **SEWER UTILITY CAP. IMP.**

Transfer from Sewer Utility Fund	476,000
----------------------------------	---------

**NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET**

City of CARROLL  
Fiscal Year July 1, 2022 - June 30, 2023

The City of CARROLL will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2023

**Meeting Date/Time:** 5/22/2023 05:15 PM

**Contact:** Laura Schaefer

**Phone:** (712) 792-1000

**Meeting Location:** Council Chambers, City Hall, 627 N Adams Street, Carroll, IA 51401

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult <https://dom.iowa.gov/local-gov-appeals>.

REVENUES & OTHER FINANCING SOURCES		Total Budget as Certified or Last Amended	Current Amendment	Total Budget After Current Amendment
Taxes Levied on Property	1	6,204,789	0	6,204,789
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	6,204,789	0	6,204,789
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	1,106,734	0	1,106,734
Other City Taxes	6	2,440,672	0	2,440,672
Licenses & Permits	7	98,500	0	98,500
Use of Money & Property	8	177,325	0	177,325
Intergovernmental	9	2,779,729	0	2,779,729
Charges for Service	10	5,705,500	0	5,705,500
Special Assessments	11	0	0	0
Miscellaneous	12	295,400	0	295,400
Other Financing Sources	13	9,020,000	0	9,020,000
Transfers In	14	5,834,041	2,140,237	7,974,278
<b>Total Revenues &amp; Other Sources</b>	<b>15</b>	<b>33,662,690</b>	<b>2,140,237</b>	<b>35,802,927</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
Public Safety	16	2,544,125	0	2,544,125
Public Works	17	2,716,867	0	2,716,867
Health and Social Services	18	94,240	0	94,240
Culture and Recreation	19	4,580,428	0	4,580,428
Community and Economic Development	20	851,111	0	851,111
General Government	21	1,350,650	0	1,350,650
Debt Service	22	1,789,411	0	1,789,411
Capital Projects	23	11,282,894	0	11,282,894
Total Government Activities Expenditures	24	25,209,726	0	25,209,726
Business Type/Enterprise	25	4,562,938	0	4,562,938
<b>Total Gov Activities &amp; Business Expenditures</b>	<b>26</b>	<b>29,772,664</b>	<b>0</b>	<b>29,772,664</b>
Transfers Out	27	5,834,041	2,140,237	7,974,278
<b>Total Expenditures/Transfers Out</b>	<b>28</b>	<b>35,606,705</b>	<b>2,140,237</b>	<b>37,746,942</b>
<b>Excess Revenues &amp; Other Sources Over (Under) Expenditures/Transfers Out</b>	<b>29</b>	<b>-1,944,015</b>	<b>0</b>	<b>-1,944,015</b>
Beginning Fund Balance July 1, 2022	30	25,620,012	0	25,620,012
<b>Ending Fund Balance June 30, 2023</b>	<b>31</b>	<b>23,675,997</b>	<b>0</b>	<b>23,675,997</b>

**Explanation of Changes:** Transfers from one fund to another to finance various capital projects including Merchants Park Improvements, Golf Course Pump House/Irrigation Station, Adams Street Reconstruction and various water and sewer projects.

**PARKS, RECREATION AND CULTURAL ADVISORY BOARD MEETING MINUTES  
May 1st, 2023 @ 5:15 PM  
Conference Room at City Hall**

The Parks, Recreation and Cultural Advisory Board met in person on this date at 5:15 P.M. Members Present: Mary Bruner, Sheila Dentlinger, Lois Neu, Deb Quandt, Chase Werden, Jean Ludwig. Absent: Chad Ross, Josh Sporrer, and Dr. Casey Berlau. Staff Present: Chad Tiemeyer. Council Member: Lavern Dirkx.

The meeting was called to order at 5:15 P.M.

\* \* \* \* \*

It was moved by Werden and seconded by Neu to approve the May 1, 2023, agenda as presented. All present voted aye. Nays: none. Abstain: none, Absent: Sporrer, Ross and Berlau. Motion carried 6-0.

\* \* \* \* \*

It was moved by Sporrer and seconded by Ross to approve the March 6, 2023, minutes. All present voted aye. Nays: none. Abstain: none, Absent: Sporrer, Ross and Berlau. Motion carried 6-0

\* \* \* \* \*

Public Comments: None.

\* \* \* \* \*

Director of Parks and Recreation Report: Tiemeyer discussed the schedule of programs coming up.

We celebrated and presented a plaque to Lois Neu for 3 full terms- 9 years of service to the PRCAB!

Soccer had 650 participants.

Part-timers all starting.

\* \* \* \* \*

RAGBARI: Tiemeyer discussed the preparation and small details of where camping and special events will be located and gave updates on where the committee was at in the RAGBRAI preplanning. No action taken.

\* \* \* \* \*

Cemetery Excavator- went out to bid last year, came in for wrong specifications. Working through that now. Could have to be rebuilt.

\* \* \* \* \*

Merchants: Did not receive large grant from Destination Iowa or Wellmark. Have a lot of other irons in the fire, will need to piece this together. Will go into engineering contract soon.

\* \* \* \* \*

Youth Sports Complex: Citizen wants to donate materials up to \$15,000 for improvements to a field up north. Field 6 is a likely candidate. The City will provide labor. It was moved by Bruner seconded by Werden to accept the donation and make improvements at the North Youth Sports Complex. All present voted aye. Nays: none. Abstain: none, Absent: Sporrer, Ross and Berlau. Motion carried 6-0

\* \* \* \* \*

Golf Course: Golf Car bid came back in. Recommendation to purchase 35 cars and trade in the current 30 cars for a total of \$91,500.00 from Miller and Sons Golf Cars. Will be in two weeks after approval from Council. It was moved by Werden, seconded by Neu to recommend to city council the purchase of 35 golf cars, and trade in of current golf cars, for the total price of \$91,500 from Miller and Sons golf cars. All present voted aye. Nays: none. Abstain: none, Absent: Sporrer, Ross and Berlau. Motion carried 6-0

\* \* \* \* \*

Carroll Rec Center Building Improvement Project updates: all parts of project are ongoing and right on or just ahead of schedule. Locker rooms coming along nice- tile going in. Two weeks from finishing the family changing rooms- two weeks from locker room being open. Basketball Courts will be closing May 15<sup>th</sup> for ongoing work in that area. No Action Taken.

\* \* \* \* \*

Aquatic Schedule Updated: Open May 27-29, closed May 30-31<sup>st</sup>, due to Carroll Schools still going, open for season June 1. No action taken.

\* \* \* \* \*

Discussed the possibility of an intern for the summer. No action taken.

\* \* \* \* \*

Tour of the renovation at the Rec Center for the PRCAB members.

\* \* \* \* \*

Adjournment: Motioned by Ludwig, seconded by Neu. All present voted aye. Nays: none. Abstain: none, Absent: Sporrer, Ross and Berlau. Motion carried 6-0