



City Council Meeting

Monday, February 26, 2024 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.

*** AMENDED AGENDA ***

1. Pledge of Allegiance
2. Roll Call
3. Problem Gambling Awareness Month Proclamation
4. F.Y. 2022-2023 Annual Financial Statement Audit
5. Consent Agenda
 - a. Approval of Minutes of the February 12, 2024 Meeting
 - b. Approval of Bills and Claims
 - c. Licenses and Permits:
 - Renewal of Class "E" Retail Alcohol License - *Kimmes Carroll Country Store #1*
 - Renewal of Class "B" Retail Alcohol License – *Kimmes Carroll Country Store #15*
 - Renewal of Class "E" Retail Alcohol License - *Casey's General Store #3082*
 - Renewal of Special Class "C" Retail Alcohol License - *GMB Foods Inc./Godfather's Pizza*
 - New 5-day Special Class "C" Retail Alcohol License (Special Event on April 27 at Books & Bakery, 513 N Adams Street) - *Lucky Wife Wine Slushies*
 - d. Bid Opening Report - Floor Scrubber

6. 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.

7. Ordinances

a. Ordinance Establishing Vacant Property Code (Second Reading)

Also see item 6.c– [January 8, 2024](#) – Ordinance Establishing a Vacant Property Code
And item 7.b - [January 22, 2024](#) – Ordinance Establishing a Vacant Property Code
And item 5.a - [February 12, 2024](#) – Ordinance Establishing a Vacant Property Code (Second Reading)

b. Establishing a Temporary Portable Storage Containers Ordinance (First Reading)

Also see item 7.c - [January 22, 2024](#) - Limiting the Use of Temporary Portable Storage Containers
and item 5.b - [February 12, 2024](#) - Limiting the Use of Temporary Portable Storage Containers

c. Rezoning Request from Matt Wendl, Carroll County Redemption, LLC

- Public Hearing
- Ordinance

d. Carroll City Ordinance Chapter 50.08 Amendment - Mowing of Properties

8. Resolutions

a. Not to Exceed \$1,282,500 General Obligation Capital Loan Notes (Golfview Subdivision and Fire Rescue Vehicle)

- Resolution Fixing Date for a Meeting on the Proposition to Authorize a Loan Agreement and the Issuance of Notes to Evidence the Obligations of the City Thereunder

b. Carroll Area Access Television Coordinator Agreement Amendment

9. Reports

a. Carroll Recreation Center Improvements Project - 2021 - Change Order No. 10

Also see item VI.C - [March 8, 2021](#) - Contract for Services Agreement - Carroll Recreation Center Building Improvements Project - 2021
and item VII.D - [June 14, 2021](#) - Carroll Recreation Center Building Improvements Project - 2021
and item 7.a - [December 20, 2021](#) - Carroll Recreation Center Building Improvements Project - 2021 - Public Hearing on Plans & Specifications
and item 7.c - [February 14, 2022](#) - Carroll Recreation Center Building Improvements Project - 2021 - Bid Options Rejected
and item 6.a - [February 28, 2022](#) - Carroll Recreation Center Building Improvements Project - 2021 - Bid Options Rejected and Authorize additional engineering services
and item 6.a - [March 14, 2022](#) - Carroll Recreation Center Building Improvements Project - 2021 - Additional Engineering Services Contract
and item 6.e - [May 23, 2022](#) - Carroll Recreation Center Building Improvements Project -

2021 - Public Hearing on Plans & Specifications
and item 7.c - [June 27, 2022](#) - Carroll Recreation Center Building Improvements Project -
2021 - Award Construction Contract
and item 3.e - [August 22, 2022](#) - Carroll Recreation Center Building Improvements Project -
2021 - Construction Materials Testing Proposal
and item 8.d - [October 10, 2022](#) - Carroll Recreation Center Building Improvements Project -
2021 - Change Order No. 1
and item 8.b - [October 24, 2022](#) - Carroll Recreation Center Building Improvements Project -
2021 - Change Order No. 2
and item 7.a - [December 19, 2022](#) - Carroll Recreation Center Building Improvements Project
- 2021 - Change Order No. 3
and item 7.a - [January 9, 2023](#) - Carroll Recreation Center Building Improvements Project -
2021 - Change Order No. 3
and item 7.a - [February 13, 2023](#) - Carroll Recreation Center Building Improvements Project -
2021 - Change Order No. 4
and item 8.a - [June 26, 2023](#) - Carroll Recreation Center Building Improvements Project -
2021 - Change Order No. 5
and item 7.b - [July 10, 2023](#) - Carroll Recreation Center Building Improvements Project - 2021
- Change Order No. 6
and item 7.c - [October 23, 2023](#) - Carroll Recreation Center Building Improvements Project -
2021 - Change Order No. 7
and item 9.a - [December 18, 2023](#) - Carroll Recreation Center Building Improvements Project
- 2021 - Change Order No. 8
and item 7.a - [February 12, 2024](#) - Carroll Recreation Center Building Improvements Project -
2021 - Change Order No. 9

b. FY 2024/2025 Proposed Property Tax Levy - Set Public Hearing Date

A copy of the 2024-2025 Preliminary Budget can be found using this [link](#).

c. Release of Right-of-Way/Easement - N. West Street

10. Committee Reports (Informational Only)

11. Comments from the Mayor

12. Comments from the City Council

13. Comments from the City Manager

14. *Closed Session per Iowa Code 21.5(1)(j) - Potential Purchase of Real Estate*****

15. *Potential Purchase of Real Estate (Motion)*****

16. Adjourn

March Meetings:

* Parks, Recreation and Cultural Advisory Board - March 4, 2024 - Recreation Center - 716 N Grant Rd

* Board of Adjustment - March 4, 2024 - City Hall - 627 N Adams St

* City Council – March 11, 2024 – City Hall – 627 N Adams St

* Airport Commission – March 11, 2024 – Airport Terminal Building - 21177 Quail Ave

* Planning and Zoning Commission – March 13, 2024 – City Hall - 627 N Adams St

* Library Board of Trustees – March 25, 2024 – Carroll Public Library – 118 E 5th St

* City Council – March 25, 2024 – City Hall – 627 N Adams St

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.

| Agenda published on 02/22/2024 at 4:08 PM



Problem Gambling Awareness Month Proclamation

WHEREAS, the National Council on Problem Gambling and New Opportunities has designated March 2024 as Problem Gambling Awareness Month;

WHEREAS, problem gambling is a public health issue affecting millions of Americans of all ages, races and ethnic backgrounds;

WHEREAS, problem gambling has a significant societal and economic cost for individuals, families, businesses and communities;

WHEREAS, problem gambling is treatable, and treatment is effective in minimizing this harm to both individuals and society as a whole;

WHEREAS, numerous individuals, professionals and organizations have dedicated their efforts to the education of the public about problem gambling and the availability and effectiveness of treatment;

WHEREAS, the National Council on Problem Gambling and New Opportunities invite all residents of Carroll, Iowa to participate in Problem Gambling Awareness Month.

THEREFORE, I, Jerry Fleshner, do hereby proclaim the month of March 2024 as Problem Gambling Awareness Month in Carroll, Iowa and encourage all citizens to support the National Council on Problem Gambling, Iowa Department of Health and Human Services, Your Life Iowa, and New Opportunities in their efforts to mitigate gambling-related harm nationwide.

Signature: _____

Name and Title: _____

Date: _____

Jerry Fleshner
Jerry Fleshner, Mayor of CARROLL, IA
2-22-24

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: February 20, 2024
SUBJECT: F.Y. 2022-2023 Annual Financial Statement Audit

Enclosed is a copy of the City audit for the fiscal year ending June 30, 2023. 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 9-17, is prepared by the City to discuss the major activities/changes that have occurred during FY 2023 and a little bit of insight into the next budget year.

Exhibit A, pages 20 and 21, summarizes all revenues and expenses by the major governmental activities (public safety, public works, etc.), business type activities and general receipts. Exhibit B (pages 22-23) and Exhibit D (pages 26-27) summarize the same revenues and expenses as Exhibit A by the major funds resulting in the ending balances as of June 30, 2023. 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. 2022-2023 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, 2023

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

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City of Carroll Officials

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
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 Dirx	Council Member – At Large	December 31, 2023
Aaron Kooiker	City Manager	June 30, 2023 (1)
Laura Schaefer	City Clerk, Treas. & Finance Dir.	June 30, 2023 (2)
Debra K. Goetzinger	Deputy City Clerk	June 30, 2023 (2)
Randall M. Krauel	Public Works Director	June 30, 2023 (2)
Chad Tiemeyer	Parks and Recreation Director	June 30, 2023 (2)
David S. Bruner	City Attorney	Indefinite (1)
Brad Burke	Chief of Police	June 30, 2023 (2)
Dan Hannasch	Fire Chief	June 30, 2023(2)
Wendy Johnson	Library Director	June 30, 2023 (2)
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
Keith Cook	Library Trustee	December 31, 2028
Ralph Von Qualen (County Representative)	Library Trustee	December 31, 2028
Julie Perkins	Library Trustee	December 31, 2028
Summer Parrott	Library Trustee President	December 31, 2026
Greg Siemann	Airport Commissioner	December 31, 2026
Norman Hutcheson	Airport Commissioner/Chairman	December 31, 2028
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 Audit of the Financial Statements

Opinions

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, 2023 and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

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, 2023, 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 for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are required to be independent of the City, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than U.S. generally accepted accounting principles. Our opinions are not modified with respect to this matter.

Emphasis of Matter

As discussed in Note 3 to the financial statements, the City of Carroll adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 96, Subscription-Based Information Technology Arrangements. Our opinions are not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

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

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Carroll's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS and Government Auditing Standards will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgement made by a reasonable user based on the financial statements.

In performing an audit in accordance with GAAS and Government Auditing Standards, we:

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Carroll's internal control. Accordingly, no such opinion is expressed.

- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Carroll's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Carroll's basic financial statements. We previously audited, in accordance with the standards referred to in the Auditor's Responsibilities for the Audit section of this report, the financial statements for the twenty-five years ended June 30, 2022, (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the cash basis of accounting. 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. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures; including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial 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.

Other Information

Management is responsible for the other information included in this report. The other information comprises the Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of City's Contributions on pages 50 through 60 but does not include the basic financial statements and the auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or provide any assurance on it.

In connection with our audit of the basic financial statements, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the basic financial statements, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 26, 2023, 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.

Feldman, & Company CPAs, P.C.

September 26, 2023

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, 2023. 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 13.4% or approximately \$2,481,000 from fiscal year 2022 (FY 22). The main reasons for the increase were more debt was issued and more unrestricted investment earnings was received in FY 23.
- Disbursements of the City's governmental activities decreased \$2,314,000, or about 12%, from FY 22. Less debt service payments was the main reason for the decrease.
- The City's total cash basis net position increased about 21%, or approximately \$5,444,000, from June 30, 2022 to June 30, 2023. Of this amount, the cash basis net position of the governmental activities increased approximately \$4,770,000 and the cash basis net position of the business type activities increased approximately \$674,000.

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 (assets) 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 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.

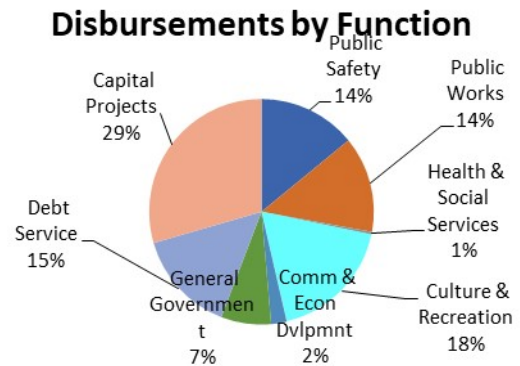
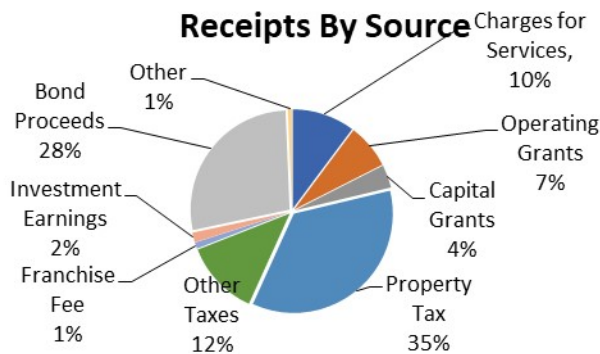
Reconciliations between the government-wide financial statement and the fund financial statements follow the fund financial statements.

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 increased from a year ago, increasing from \$15.492 million to \$20.262 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)

	2023	2022
Receipts & Transfers:		
Program Receipts:		
Charges for Services & Sales	\$ 2,142	\$ 2,120
Operating Grants, Contributions and Restricted Interest	1,530	1,801
Capital Grants, Contributions and Restricted interest	787	846
General Receipts		
Property Tax	7,441	7,432
Other Taxes	2,569	2,487
Franchise Tax & Fees	214	205
Unrestricted Investment Earnings	337	67
Bond Proceeds	5,796	3,419
Other General Receipts	138	96
Total Receipts	20,954	18,473
Disbursements:		
Public Safety	2,392	2,460
Public Works	2,336	2,201
Health & Social Services	69	81
Culture & Recreation	3,076	3,140
Community & Economic Development	382	201
General Government	1,222	1,090
Debt Service	2,496	5,400
Capital Projects	5,000	4,714
Total Disbursements	16,973	19,287
Change in cash basis net position before transfers	3,981	(814)
Transfers, net	789	739
Change in cash basis net position	4,770	(75)
Cash basis net position beginning of the year	15,492	15,567
Cash basis net position end of year	\$ 20,262	\$ 15,492



The City's total receipts for governmental activities increased by 13.4% (\$2,481,000). The total cost of all programs and services decreased by approximately \$2,314,000, or about 12%. The primary increase in receipts is mainly due to the more debt issued in FY 23. The decrease in disbursements is mainly due to less debt service payments in FY 23.

With a slight increase in the property tax rate for FY 23 and a decrease in taxable valuation, the City generated only approximately \$9,000 more in property tax revenue (including TIF collections). The City's total assessed valuation increased about 1.13% from FY 22 with the residential rollback decreasing 2.2792%. Based on a slight increase in the total assessed valuation and an increase in the property tax rate, property tax receipts are budgeted to decrease about \$60,000, or -0.95%, in FY 24.

The cost of all governmental activities this year was approximately \$16.973 million compared to approximately \$19.287 million last year. However, as shown in the Statement of Activities and Net Position on pages 20-21, the amount taxpayers ultimately financed for these activities was approximately \$12.515 million because some of the cost was paid by those directly benefited from the programs (\$2.141 million) or by other governments and organizations which funded certain programs with grants, contributions and restricted interest (\$2.317 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 23 from approximately \$4.767 million to \$4.459 million, principally due to a decrease in operating and capital grants.

Business-Type Activities

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

	2023	2022
Receipts & Transfers:		
Program Receipts:		
Charges for Services & Sales		
Water	\$ 1,514	\$ 1,556
Sewer	2,111	2,080
Storm Water	270	266
General Receipts		
Unrestricted Investment Earnings	256	99
Other General Receipts	96	118
Total Receipts	4,247	4,119
Disbursements:		
Water	1,098	1,023
Water - Capital Outlay	72	64
Sewer	970	971
Sewer - Capital Outlay	601	22
Storm Water	7	7
Storm Water - Capital Outlay	36	-
Total Disbursements	2,784	2,087
Change in cash basis net position before transfers	1,463	2,032
Transfers, net	(789)	(739)
Change in cash basis net position	674	1,293
Cash basis net position beginning of the year	10,128	8,835
Cash basis net position end of year	\$ 10,802	\$ 10,128

The cash balance at June 30, 2023 was \$10,802,000, an increase of approximately \$674,000. Revenues increased \$128,000 from FY 22 mainly due to an increase of unrestricted investment earnings.

Total disbursements also increased by \$697,000, or 33.4%, from FY 22 due mainly to more water, sewer, and storm water capital expenditures in FY 23.

INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS

As the City completed the year, its governmental funds reported a combined fund balance of \$20,262,000, an increase of approximately \$4,770,000 from last year's total of \$15,492,000. 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 decreased \$191,708 from the prior year to \$4,823,204, which is approximately 56% 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 \$483,764 to \$3,659,771. 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 \$111,333 to \$682,646. The City intends to use this money for future City projects.
- The Debt Service cash balance increased by \$676 to \$97,636. This balance will be used for future principal and interest payments.
- The Capital Projects Funds balance on June 30, 2023 was \$8,643,363, an increase of \$3,844,637 from FY 22. The increase in cash balance is mainly due to debt issued for the Rec Center Building Improvement Project.

INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS

- The cash balance of the Water Utility Fund increased by \$154,072 to \$3,006,716. The increase was mainly due to unrestricted investment earnings.
- The cash balance of the Sewer Utility Fund decreased by approximately \$583,000 to \$2,186,602. The Sewer Utility Fund advanced \$1M to the C.P.-Streets Fund to fund a capital project. The advance is being repaid by tax increment financing funds and will be repaid by FY 24. 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 \$113,773 to \$1,384,166. 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 November 14, 2022, and resulted in an increase in disbursements (including transfers) of \$3,314,302 and an increase in

revenues and other financing sources of \$129,461. The amendment was primarily to account for FY 22 carryover projects including various parks and recreation expenses and capital projects including Graham Park Revitalization Project, Northeast Park Parking Lot Project, Street Maintenance Facility Project and US 30 East Sanitary Sewer Project. The second budget amendment was approved on May 22, 2023, and resulted in an increase in disbursements of \$2,140,237 and an increase in revenues of \$2,140,237. The amendment was to account for various transfers from one fund to another fund to finance various city projects.

After the budget amendments, the City's receipts were about \$596,400 more than the amended budget mainly due high interest income received than budgeted. In addition, Hotel/Motel tax collections and Local Option Sales tax collections were greater than anticipated. These were offset by less capital/intergovernmental grants received than anticipated. Total disbursements were \$10.7 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 \$10,335,000 in bonds and other long-term debt compared to \$6,803,000 last year as shown below.

Outstanding Debt at Year-End (Expressed in Thousands)		
	2023	2022
General Obligation Capital Loan Notes	\$8,915	\$4,705
Sewer Revenue Bonds	1,420	2,098
Total	\$10,335	\$6,803

Debt increased as a result of the issuance of \$5,400,000 Local Option Sales and Service Tax Bonds to partially finance the Rec Center Building Improvement Project.

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 \$8,915,000 is well below the City's \$46.0 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 2024 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 2.3% (January 2023 Local Area Unemployment Statistics for Carroll County obtained from Iowa Workforce Development) which is down slightly from the January 2022 unemployment rate of 3.0%. This is compared to the State's unemployment rate of 3.0% (January 2023) and the national rate of 3.4% (January 2023).

These indicators were taken into account when adopting the budget for fiscal year 2024 (FY 24). FY 24 budgeted revenues are expected to be approximately \$8.3 million less than final FY 23 budget mainly due a planned debt issuance in FY 23 and no planned debt issuance in FY 24. FY 24 budgeted disbursements are expected to be \$4.7 million less FY 23 final budgeted disbursements mainly due to less capital expenses planned in FY 24.

If budget estimates are realized, the City's budgeted cash balance is expected to decrease approximately \$5.6 million by the close of FY 24.

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, 2023

Functions/Programs	Expenses	Charges for Services
Governmental Activities		
Public Safety Program	\$ 2,392,077.55	\$ 144,409.44
Public Works Program	2,335,637.57	643,520.70
Health and Social Services Program	69,397.00	9,870.00
Culture and Recreation Program	3,085,196.86	1,302,521.00
Community & Economic Development Program	372,647.44	250.00
General Government	1,221,818.62	40,983.32
Debt Service	2,496,577.11	-
Capital Projects	4,999,881.05	-
Total governmental activities	16,973,233.20	2,141,554.46
Business Type Activities		
Water	1,169,989.59	1,514,169.86
Sewer	1,570,517.48	2,110,831.50
Storm Water	43,053.48	269,966.92
Total business type activities	2,783,560.55	3,894,968.28
Total	\$ 19,756,793.75	\$ 6,036,522.74
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		
Cash Basis Net Position		
Restricted:		
Nonexpendable - Cemetery Perpetual Care		
- Rec Center Trust		
Expendable - Debt Service		
- Streets		
- Other purposes		
Unrestricted		
Total Cash Basis Net Position		

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
\$ 43,576.93	\$ -	\$ (2,204,091.18)	\$ -	\$ (2,204,091.18)
1,420,285.83	-	(271,831.04)	-	(271,831.04)
-	-	(59,527.00)	-	(59,527.00)
66,136.90	-	(1,716,538.96)	-	(1,716,538.96)
-	-	(372,397.44)	-	(372,397.44)
-	-	(1,180,835.30)	-	(1,180,835.30)
-	-	(2,496,577.11)	-	(2,496,577.11)
-	786,766.55	(4,213,114.50)	-	(4,213,114.50)
1,529,999.66	786,766.55	(12,514,912.53)	-	(12,514,912.53)
-	-	-	344,180.27	344,180.27
-	-	-	540,314.02	540,314.02
-	-	-	226,913.44	226,913.44
-	-	-	1,111,407.73	1,111,407.73
\$ 1,529,999.66	\$ 786,766.55	(12,514,912.53)	1,111,407.73	(11,403,504.80)
		5,526,117.14	-	5,526,117.14
		806,702.22	-	806,702.22
		1,108,634.65	-	1,108,634.65
		163,750.29	-	163,750.29
		242,607.78	-	242,607.78
		2,162,626.30	-	2,162,626.30
		214,160.64	-	214,160.64
		336,586.44	256,503.94	593,090.38
		5,796,259.45	-	5,796,259.45
		138,284.70	95,812.59	234,097.29
		789,372.50	(789,372.50)	-
		17,285,102.11	(437,055.97)	16,848,046.14
		4,770,189.58	674,351.76	5,444,541.34
		15,491,635.40	10,128,376.41	25,620,011.81
		\$ 20,261,824.98	\$ 10,802,728.17	\$ 31,064,553.15
		\$ 627,731.66	\$ -	\$ 627,731.66
		66,619.77	-	66,619.77
		97,636.02	-	97,636.02
		3,659,770.90	-	3,659,770.90
		2,660,711.28	-	2,660,711.28
		13,149,355.35	10,802,728.17	23,952,083.52
		\$ 20,261,824.98	\$ 10,802,728.17	\$ 31,064,553.15

See notes to financial statements.

City of Carroll
Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Governmental Funds
Year ended June 30, 2023

	<u>General</u>	<u>Special Revenue Road Use Tax</u>	<u>Special Revenue Local Option Sales Tax</u>
Receipts:			
Property tax	\$ 4,542,204.08	\$ -	\$ -
Other Taxes	456,768.42	-	2,162,626.30
Use of money and property	204,523.96	-	30,028.10
Licenses and permits	84,711.87	-	-
Intergovernmental	197,291.14	1,420,285.83	-
Charges for service	1,921,250.94	-	-
Special assessments	-	-	-
Fines and fees	59,748.22	-	-
Miscellaneous	142,859.33	12,649.47	-
Total receipts	<u>7,609,357.96</u>	<u>1,432,935.30</u>	<u>2,192,654.40</u>
Disbursements:			
Public Safety	2,393,341.80	-	-
Public Works	1,340,105.80	998,553.59	359.00
Health and Social Services	69,397.00	-	-
Culture and Recreation	3,082,655.56	-	9,300.00
Community and Economic Development	264,278.35	-	59,148.52
General Government	1,227,188.88	-	-
Debt Service	-	-	-
Capital Projects	-	-	-
Total disbursements	<u>8,376,967.39</u>	<u>998,553.59</u>	<u>68,807.52</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(767,609.43)</u>	<u>434,381.71</u>	<u>2,123,846.88</u>
Other financing sources (uses):			
Bond/note proceeds	-	-	-
Operating transfers in	973,651.13	149,382.73	-
Operating transfers(out)	(397,750.00)	(100,000.00)	(2,235,180.11)
Total other financing sources (uses)	<u>575,901.13</u>	<u>49,382.73</u>	<u>(2,235,180.11)</u>
Excess (deficiency) of receipts and other financing sources over disbursements and other financing uses	<u>(191,708.30)</u>	<u>483,764.44</u>	<u>(111,333.23)</u>
Cash balance beginning of year	<u>5,014,911.95</u>	<u>3,176,006.46</u>	<u>793,979.54</u>
Cash balance end of year	<u>\$ 4,823,203.65</u>	<u>\$ 3,659,770.90</u>	<u>\$ 682,646.31</u>
Cash Basis Fund Balances			
Unspendable-			
Permanent fund-Cemetary Perpetual Care	\$ -	\$ -	\$ -
-Rec Center Trust	-	-	-
Restricted for Debt Service	-	-	-
Streets	-	3,659,770.90	-
Urban Renewal purposes	-	-	-
Other purposes	508,105.63	-	682,646.31
Committed	-	-	-
Assigned	934,141.00	-	-
Unassigned	3,380,957.02	-	-
Total cash basis fund balances	<u>\$ 4,823,203.65</u>	<u>\$ 3,659,770.90</u>	<u>\$ 682,646.31</u>

Exhibit B

Debt Service	Capital Projects	Other Nonmajor Governmental Funds	Total
\$ 806,702.22	\$ -	\$ 2,092,547.71	\$ 7,441,454.01
-	-	-	2,619,394.72
-	110,791.55	41,233.76	386,577.37
-	-	-	84,711.87
20,886.52	51,637.00	765,385.56	2,455,486.05
-	-	25,852.50	1,947,103.44
-	-	-	-
-	-	-	59,748.22
-	-	7,806.35	163,315.15
<u>827,588.74</u>	<u>162,428.55</u>	<u>2,932,825.88</u>	<u>15,157,790.83</u>
-	-	5,988.23	2,399,330.03
-	-	-	2,339,018.39
-	-	-	69,397.00
-	-	4,950.34	3,096,905.90
-	-	58,520.57	381,947.44
-	-	-	1,227,188.88
2,496,577.11	-	-	2,496,577.11
-	4,999,881.05	-	4,999,881.05
<u>2,496,577.11</u>	<u>4,999,881.05</u>	<u>69,459.14</u>	<u>17,010,245.80</u>
<u>(1,668,988.37)</u>	<u>(4,837,452.50)</u>	<u>2,863,366.74</u>	<u>(1,852,454.97)</u>
-	5,796,259.45	-	5,796,259.45
1,669,664.78	2,885,830.00	-	5,678,528.64
-	-	(2,156,226.03)	(4,889,156.14)
<u>1,669,664.78</u>	<u>8,682,089.45</u>	<u>(2,156,226.03)</u>	<u>6,585,631.95</u>
676.41	3,844,636.95	707,140.71	4,733,176.98
96,959.61	4,798,726.04	1,611,051.80	15,491,635.40
<u>\$ 97,636.02</u>	<u>\$ 8,643,362.99</u>	<u>\$ 2,318,192.51</u>	<u>\$ 20,224,812.38</u>
\$ -	\$ -	\$ 627,731.66	\$ 627,731.66
-	-	66,619.77	66,619.77
97,636.02	-	-	97,636.02
-	-	-	3,659,770.90
-	-	112,493.57	112,493.57
-	-	1,357,465.77	2,548,217.71
-	8,643,362.99	-	8,643,362.99
-	-	-	934,141.00
-	-	153,881.74	3,534,838.76
<u>\$ 97,636.02</u>	<u>\$ 8,643,362.99</u>	<u>\$ 2,318,192.51</u>	<u>\$ 20,224,812.38</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, 2023

Total governmental funds cash balances (page 23)	\$20,224,812.38
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*Amounts reported for governmental activities in the Cash Basis
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the cash balance of the Internal Service Fund is included in the governmental activities in the Cash Basis Statement of Activities and Net Position.	<u>37,012.60</u>
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Cash Basis net position of Governmental activities (page 21)	<u>\$20,261,824.98</u>
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Change in cash balances (page 23)	\$ 4,733,176.98
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*Amounts reported for business type activities in the Cash Basis
Statement of Activities and Net Position are different because:*

The Internal Service Fund is used by management to charge the costs of health insurance and self-funding of the City's health insurance benefit plan to individual funds. A portion of the change in the cash balance of the Internal Service Fund is reported with the governmental activities in the Cash Basis Statement of Activities and Net Position.	<u>37,012.60</u>
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Change in cash basis net position of governmental activities (page 21)	<u>\$ 4,770,187.58</u>
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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, 2023

	Enterprise Funds		
	Major Fund Water	Major Fund Sewer	Major Fund Storm Water
Operating receipts:			
Charges for service	\$ 1,514,169.86	\$ 2,110,831.50	\$ 269,966.92
Total operating receipts	<u>1,514,169.86</u>	<u>2,110,831.50</u>	<u>269,966.92</u>
Operating disbursements:			
Governmental activities:			
Public Safety	-	-	-
Public works	-	-	-
Cultural and recreational	-	-	-
General government	-	-	-
Business-type activities:	<u>1,096,751.75</u>	<u>971,457.92</u>	<u>6,753.48</u>
Total operating disbursements	<u>1,096,751.75</u>	<u>971,457.92</u>	<u>6,753.48</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	<u>417,418.11</u>	<u>1,139,373.58</u>	<u>263,213.44</u>
Non-operating receipts (disbursements)			
Use of money and property	119,228.71	61,690.98	24,157.14
Miscellaneous	55,207.82	29,076.99	1,402.78
Capital Outlay	<u>(20,548.60)</u>	<u>-</u>	<u>-</u>
Net non-operating receipts (disbursements)	153,887.93	90,767.97	25,559.92
Other financing sources (uses):			
Bond/note proceeds	-	-	-
Operating transfers in	181,037.50	861,750.00	-
Operating transfers (out)	<u>(598,272.00)</u>	<u>(2,674,888.00)</u>	<u>(175,000.00)</u>
Total other financing sources (uses)	<u>(417,234.50)</u>	<u>(1,813,138.00)</u>	<u>(175,000.00)</u>
Excess of receipts and other financing sources over disbursements and other financing uses	154,071.54	(582,996.45)	113,773.36
Cash balance beginning of year	<u>2,852,644.72</u>	<u>2,769,598.04</u>	<u>1,270,392.41</u>
Cash balance end of year	<u>\$ 3,006,716.26</u>	<u>\$ 2,186,601.59</u>	<u>\$ 1,384,165.77</u>
Cash Basis Fund Balances			
Restricted	\$ -	\$ -	\$ -
Committed	-	-	-
Assigned	48,272.00	63,928.00	-
Unrestricted	<u>2,958,444.26</u>	<u>2,122,673.59</u>	<u>1,384,165.77</u>
Total cash basis fund balances	<u>\$ 3,006,716.26</u>	<u>\$ 2,186,601.59</u>	<u>\$ 1,384,165.77</u>

Exhibit D

Other Non-Major Proprietary	Total	Internal Service Employee Health
\$ -	\$ 3,894,968.28	\$ 713,182.54
-	3,894,968.28	713,182.54
-	-	\$ 236,955.82
-	-	110,164.37
-	-	171,657.11
-	-	51,198.66
9,400.00	2,084,363.15	113,853.37
9,400.00	2,084,363.15	683,829.33
(9,400.00)	1,810,605.13	29,353.21
51,427.11	256,503.94	17,374.17
10,125.00	95,812.59	-
(688,363.58)	(708,912.18)	-
(626,811.47)	(356,595.65)	17,374.17
-	-	-
1,616,000.00	2,658,787.50	-
-	(3,448,160.00)	-
1,616,000.00	(789,372.50)	-
979,788.53	664,636.98	46,727.38
3,235,741.24	10,128,376.41	983,128.31
\$ 4,215,529.77	\$ 10,793,013.39	\$ 1,029,855.69
\$ -	\$ -	\$ 1,029,855.69
4,215,529.77	4,215,529.77	-
-	112,200.00	-
-	6,465,283.62	-
\$ 4,215,529.77	\$ 10,793,013.39	\$ 1,029,855.69

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, 2023**

Total enterprise funds cash balances (page 27) \$ 10,793,013.39

*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. 9,714.78

Cash Basis net position of Business type activities (page 21) \$10,802,728.17

Change in cash balances (page 27) \$ 664,636.98

*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. 9,714.78

Change in cash basis net position of business type activities (page 21) \$ 674,351.76

See notes to financial statements.

City of Carroll

Notes to Financial Statements

June 30, 2023

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 wastewater 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, 2021, assessed property valuations: is for the tax accrual period July 1, 2022, through June 30, 2023, and reflects tax asking contained in the budget certified to the City Council in March 2022.

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, 2023, 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, 2023, 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
2024	\$ 699,000	\$ 24,850	\$ 875,000	\$ 275,033	\$ 1,574,000	\$ 299,883
2025	721,000	12,618	590,000	250,763	1,311,000	263,381
2025		-	615,000	230,763	615,000	230,763
2026			635,000	209,763	635,000	209,763
2027			650,000	188,113	650,000	188,113
2028-41	-	-	5,550,000	1,136,890	5,550,000	1,136,890
	<u>\$ 1,420,000</u>	<u>\$ 37,468</u>	<u>\$ 8,915,000</u>	<u>\$ 2,291,325</u>	<u>\$ 10,335,000</u>	<u>\$ 2,328,793</u>

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

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

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

General Obligation, Revenue and Capital Loan Notes

The City issued \$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. During the year ended June 30, 2023, the City paid \$280,000 of principal and \$5,180 of interest on the capital loan notes. These notes were retired in FY 2023.

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. During the year ended June 30, 2023, the City paid \$290,000 of principal and \$9070 of interest on the capital loan notes.

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. During the year ended June 30, 2023, the City paid \$120,000 of principal and \$46, 900 of interest on the capital loan notes.

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. During the year ended June 30, 2023, the City paid \$235,000 of principal and \$47,000 of interest on the capital loan notes.

On October 12, 2022, the City issued \$5,400,000 in General Obligation Local Option Sales and Service Tax Bonds, Series 2022A, with an interest rate range of 3.00% to 4.00% and a true interest cost of 3.5%. The net proceeds were used to pay improvements at the Carroll Recreation Center. The City will pay principal and interest on the Bonds; interest payable each June 1 and December 1, through 2041, principal paid annually starting June 1, 2023. During the year ended June 30, 2023, the City paid \$265,000 of principal and \$125,767 of interest on the bonds.

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 66% of net receipts. The total principal and interest remaining to be paid on the notes is \$1,457,468. For the current year, principal and interest paid and total customer net receipts were \$714,715 and \$1,098,048, 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.

Information Technology Subscription

On December 13, 2021, the City entered into a subscription-based information technology agreement (SBITA) for financial software with *Tyler Technologies*. The agreement requires annual payments of \$41,509 for 3 years starting on January 2, 2022. The City paid its second year payment in fiscal year 2023 with one payment remaining.

On July 1, 2022, the City extended a contract for Rec Center software for 5 years beginning on July 2, 2022. The agreement requires annual payments of \$23,800, commencing on June 30, 2027. As of June 30, 2023 there are four years remaining to be paid on this agreement. The balance remaining is \$95,200.00.

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.

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 2023, 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, 2023, totaled \$312,697.56.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the City reported a liability of \$1,579,286 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the City’s proportion was (0.041801%), which was an increase of (0.050044%) over its proportion measured as of June 30, 2021.

For the year ended June 30, 2023 the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled of (\$23,087), \$1,618,641 and \$1,738,997 respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions – The total pension liability in the June 30, 2022, 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, 2022, valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

Mortality rates used in the 2022 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

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

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	22.0%	3.57%
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core plus fixed income	20.0	1.66
Public credit	4.0	3.77
Cash	1.0	.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	<u>8.0</u>	3.63
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	\$2,955,799	\$1,579,286	\$366,239

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.

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

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

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

Pension Benefits – Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to 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, 2023.

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 23.90% for the year ended June 30, 2023.

The City's contributions to MFPRSI for the year ended June 30, 2023, totaled \$255,434.47.

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, 2023.

Net Pension Liability, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2023, the City reported a liability of \$1,732,782 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, 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, 2022, the City’s proportion was 0.0308560% which was an increase of 0.027856% from its proportions measured as of June 30, 2021.

For the year ended June 30, 2023, the City’s pension expense, deferred outflows of resources and deferred inflows of resources totaled \$163,818, \$1,191,292 and \$(1,101,587) respectfully.

Actuarial Assumptions - The total pension liability in the June 30, 2022, 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, 2022, valuation were based on the results of an actuarial experience study for the period July 1, 2010 through June 30, 2020.

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 included in the pension plan’s target asset allocation are summarized in the following table:

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Fixed Income	3.5%
Broad U.S. Equity	6.7
Global Equity	6.8
Broad Non-US Equity	7.0
Managed Futures	5.1
Emerging Markets	7.2
Real Estate-Core	6.4
Opportunistic Real Estate	11.0
Global Infrastructure	6.8
Private Credit	8.6
Private Equity	12.0

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	\$3,136,012	\$1,732,782	\$ 570,186

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

Note 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 56 active and no 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, 2023, the City contributed \$571,082.98 and plan members eligible for benefits contributed \$159,473.73 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, 2023, primarily relating to the General Fund, is as follows:

<u>Type of Benefits</u>	<u>Liability June 30, 2023</u>
Vacation	\$ 193,533.49
Compensatory Time	28,308.43
Sick Leave	<u>3,590.13</u>
	<u>\$ 225,432.05</u>

* Computed based on rates of pay in effect as of June 30, 2023.

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 bonds were 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, 2023, \$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, 2023, was 47% of the total.

Note 9 - Interfund Transfers

The detail of interfund transfers for the year ended June 30, 2023, is as follows:

Transfer to	Transfer from	Amount	
General	Special Revenue	Employee Benefits	\$859,967.63
		UR Downtown	1,483.50
	Enterprise	Water- Liability Insurance	48,272.00
		Sewer- Liability Insurance	63,928.00
Road Use	Special Revenue	Employee Benefits	149,382.73
Debt Service	Special Revenue	Ashwood UR	2,604.67
		Local Option Sales Tax (Debt Relief)	556,033.00
	Enterprise	Local Option Sales Tax (Debt Payment)	391,067.11
		Sewer	719,960.00
Capital Projects			
Streets	General Fund	50,000.00	
Streets	Electric Franchise	200,000.00	
Streets	Enterprise	Sewer Utility	1,000,000.00
Streets	Special Revenue	Road Use Tax	100,000.00
		Local Option Sales Tax	710,000.00
Airport	General Fund	47,750.00	
CP Parks & Rec	Hotel/Motel	100,000.00	
CP Parks & Rec	Special Revenue	Local Option Sales Tax	578,080.00
		Federal Grants	100,000.00
Enterprise:			
Water	Special Revenue	UR Downtown	181,037.50
Water Depr	Enterprise	Water Utility	50,000.00

Water Cap Imp	Enterprise	Water Utility	500,000.00
Sewer	Special Revenue	UR Downtown	861,750.00
Sewer Depr	Enterprise	Sewer Utility	35,000.00
Sewer Cap Imp	Enterprise	Sewer Utility	856,000.00
Storm Water	Enterprise	Sewer Utility	<u>175,000.00</u>
			<u>\$8,337,316.14</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, 2023, is zero as the debt has been paid in its entirety. The City's annual contributions to IMWCA for the year ended June 30, 2023, were \$94,093.

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 800 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, 2023, were \$312,179.

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, 2023, 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 – Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457 for employees. The 457 plan is available to all full-time City employees and permits them to defer a portion of their salary until future years. The deferred compensation is not available to employees until termination, retirement, death or unforeseeable emergency.

All amounts of compensation deferred under the plan, all property and rights purchased with those amounts, and all income attributable to those amounts, property, or rights must be held in trust of the exclusive benefits of plan participants and beneficiaries. These funds are invested and held by MissionSquare Retirement and Variable Annuity Life Insurance Company (VALIC) and do not constitute a liability of the City.

Note 12 – Related Party Transactions

The City had business transactions between the City and City Officials totaling \$21,740.00 during the year ended June 30, 2023.

Note 13 – Litigation

The City is defending itself against pending litigation. The City has liability coverage through the Iowa Communities Assurance Pool (ICAP) risk pool and thus believes exposure is limited to the City's \$1,000 deductible.

Note 14 – 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, 2023, the City rebated \$18,520.57 of incremental property tax to the developer. At June 30, 2023, the remaining balance to be paid on the agreement was \$216,070.11.

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 5th Street. As of June 30, 2023, 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, 2023, 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 building 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, 2023, there were no payments made to the developer.

In August 2022, the City entered into a development agreement with Brian J. Wendl and Holly A. Wendl, and Jason R. Atherton and Karen M. Atherton to renovate the interior and exterior of property located on Lots 6, 7, 8, Block 5, First Addition to Carroll, Carroll County, Iowa(220 W 7th Street). The minimum improvements are expected to be approximately \$1,000,000 and plans to be completed by December 31, 2024. The City agreed to provide up to fifteen (15) consecutive annual payments of a Blight Remediation Tax Increment Grant, subject to annual appropriations, not to exceed to \$250,000. The grant payments are expected to begin June 1, 2027.

Note 15 – 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, 2023, \$8,315.50 of property tax was diverted from the City under the urban renewal and economic development agreements.

Note 16 – Subsequent Events

In August 2023, the City entered in an agreement with Region XII Council of Governments, Inc. (COG) to provide up to \$300,000 to the COG to construct 10 new homes within city limits.

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, 2023

	Governmental Fund Type Actual	Proprietary Fund Actual	Less Funds not Required to be Budgeted and Adjustments
Receipts:			
Property tax	\$ 7,441,454.01	\$ -	\$ -
Other taxes	2,619,394.72	-	-
Use of money and property	386,577.37	256,503.94	-
Licenses and permits	84,711.87	-	-
Intergovernmental	2,455,486.05	-	-
Charges for service	1,947,103.44	3,894,968.28	-
Fines and fees	59,748.22	-	-
Miscellaneous	163,315.15	95,812.59	-
Total receipts	<u>15,157,790.83</u>	<u>4,247,284.81</u>	<u>-</u>
Disbursements:			
Public Safety	2,399,330.03	-	-
Public Works	2,339,018.39	-	-
Health and Social Services	69,397.00	-	-
Culture and Recreation	3,096,905.90	-	-
Community & Economic Development	381,947.44	-	-
General Government	1,227,188.88	-	-
Debt Service	2,496,577.11	-	719,960.00
Capital Projects	4,999,881.05	-	-
Total Government Activities	<u>17,010,245.80</u>	<u>-</u>	<u>719,960.00</u>
Business Type Activities		2,793,275.33	-
Total disbursements	<u>17,010,245.80</u>	<u>2,793,275.33</u>	<u>719,960.00</u>
Excess (deficiency) of receipts over disbursements	(1,852,454.97)	1,454,009.48	(719,960.00)
Other financing sources (uses), net	<u>6,585,631.95</u>	<u>(789,372.50)</u>	<u>-</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	4,733,176.98	664,636.98	(719,960.00)
Balance beginning of year	<u>15,491,635.40</u>	<u>10,128,376.41</u>	<u>-</u>
Balance end of year	<u>\$ 20,224,812.38</u>	<u>\$ 10,793,013.39</u>	<u>\$ (719,960.00)</u>

Net	Budgeted Amounts		Final to Actual	Net as % of Budget
	Original	Final	Variance Favorable (Unfavorable)	
\$ 7,441,454.01	\$ 7,311,523.00	\$ 7,311,523.00	\$ 129,931.01	102%
2,619,394.72	2,440,672.00	2,440,672.00	178,722.72	107%
643,081.31	177,325.00	177,325.00	465,756.31	363%
84,711.87	98,500.00	98,500.00	(13,788.13)	86%
2,455,486.05	2,722,868.00	2,779,729.00	(324,242.95)	88%
5,842,071.72	5,705,500.00	5,705,500.00	136,571.72	102%
59,748.22	-	-	59,748.22	-
259,127.74	295,400.00	295,400.00	(36,272.26)	88%
<u>19,405,075.64</u>	<u>18,751,788.00</u>	<u>18,808,649.00</u>	<u>596,426.64</u>	103%
2,399,330.03	2,544,125.00	2,544,125.00	144,794.97	94%
2,339,018.39	2,452,782.00	2,716,867.00	377,848.61	86%
69,397.00	94,240.00	94,240.00	24,843.00	74%
3,096,905.90	3,925,249.00	4,580,428.00	1,483,522.10	68%
381,947.44	428,507.00	851,111.00	469,163.56	45%
1,227,188.88	1,318,990.00	1,350,650.00	123,461.12	91%
1,776,617.11	1,789,411.00	1,789,411.00	12,793.89	99%
4,999,881.05	10,054,950.00	11,282,894.00	6,283,012.95	44%
<u>16,290,285.80</u>	<u>22,608,254.00</u>	<u>25,209,726.00</u>	<u>8,919,440.20</u>	65%
<u>2,793,275.33</u>	<u>3,922,708.00</u>	<u>4,562,938.00</u>	<u>1,769,662.67</u>	61%
<u>19,083,561.13</u>	<u>26,530,962.00</u>	<u>29,772,664.00</u>	<u>10,689,102.87</u>	64%
321,514.51	(7,779,174.00)	(10,964,015.00)	11,285,529.51	
<u>5,796,259.45</u>	<u>9,020,000.00</u>	<u>9,020,000.00</u>	<u>3,223,740.55</u>	
6,117,773.96	1,240,826.00	(1,944,015.00)	8,061,788.96	
<u>25,620,011.81</u>	<u>25,620,011.81</u>	<u>25,620,011.81</u>		
<u>\$ 31,737,785.77</u>	<u>\$ 26,860,837.81</u>	<u>\$ 23,675,996.81</u>		

See accompanying independent auditor's report.

City of Carroll

Notes to Required Supplementary Information – Budgetary Reporting

June 30, 2023

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 \$3,241,702 and budgeted revenues by \$56,861. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2023, 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 Nine Years*
(In Thousands)**

Other Information

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportionate of the net pension liability	0.04180%	-0.0082%	0.0380%	0.0383%	0.0378%	0.0368%	0.0344%	0.0324%	0.0350%
City's proportionate share of the net pension liability	\$1,579	\$28	\$2,672	\$2,217	\$2,392	\$2,428	\$2,146	\$1,602	\$1,390
City's covered-employee payroll	\$3,314	\$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	47.65%	-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	91.41%	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

	2023	2022	2021	2020	2019
Statutorily required contribution	\$312,698	\$320,825	\$291,922	\$287,091	\$277,872
Contributions in relation to the statutorily required contribution	(312,698)	(320,825)	(291,922)	(287,091)	(277,872)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 3,313,514	\$ 3,398,835	\$ 3,091,885	\$ 3,040,013	\$ 2,941,489
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.44%	9.45%

2018	2017	2016	2015	2014
\$254,700	\$242,817	\$198,356	\$198,054	\$204,797
(254,700)	(242,817)	(198,356)	(198,054)	(204,797)
\$ -	\$ -	\$ -	\$ -	\$ -
\$ 2,852,890	\$ 2,719,847	\$ 2,221,231	\$ 2,217,864	\$ 2,293,361
8.93%	8.93%	8.93%	8.93%	8.93%

See accompanying independent auditor's report.

City of Carroll

Notes to Other Information – Pension Liability

Iowa Public Employees' Retirement System

Year ended June 30, 2023

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

The 2022 valuation incorporated the following refinements after a quadrennial experience study:

- Changed mortality assumptions to the PubG-2010 mortality tables with mortality improvements modeled using Scale MP-2021.
- Adjusted retirement rates for Regular members.
- Lowered disability rates for Regular members.
- Adjusted termination rates for all membership groups.

The 2018 valuation implemented the following refinements as a result of a demographic 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 Nine Years*
(In Thousands)**

Other Information

	2023	2022	2021	2020	2019	2018	2017	2016	2015
City's proportionate of the net pension liability	0.3086%	0.2807%	0.2924%	0.2790%	0.2946%	0.3037%	0.2994%	0.2880%	0.2782%
City's proportionate share of the net pension liability	\$1,733	\$2,239	\$2,332	\$1,830	\$1,754	\$1,899	\$1,872	\$1,043	\$1,008
City's covered-employee payroll	\$1,069	\$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	162.11%	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	84.62%	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

	2023	2022	2021	2020	2019
Statutorily required contribution	\$255,434	\$272,834	\$230,867	\$226,794	\$219,896
Contributions in relation to the statutorily required contribution	(255,434)	(272,834)	(230,867)	(226,794)	(219,896)
Contribution deficiency (excess)	\$ -	\$ -	\$ -	\$ -	\$ -
City's covered payroll	\$ 1,068,764	\$ 1,042,149	\$ 912,159	\$ 929,101	\$ 856,291
Contributions as a percentage of covered payroll	23.90%	26.18%	25.31%	24.41%	25.68%

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

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, 2023

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, 2023

	Employee Benefits	Urban Renewal	Ashwood UR	Recrea- -tion Center Trust	ARPA Grant
Receipts:					
Property tax	\$ 983,913.06	1,106,049.72	\$ 2,584.93	\$ -	\$ -
Other taxes	-	-	-	-	-
Use of money and property:					
Interest on deposits	-	2,601.15	19.74	651.71	24,411.46
Intergovernmental:					
State funding	25,437.30	-	-	-	-
Federal Funding	-	-	-	-	735,129.55
Charges for Services	-	-	-	-	-
Miscellaneous	-	-	-	-	-
Total receipts	1,009,350.36	1,108,650.87	2,604.67	651.71	759,541.01
Disbursements:					
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community and Economic Development:	-	18,520.57	-	-	40,000.00
Capital	-	-	-	-	-
Total disbursements	-	18,520.57	-	-	40,000.00
Excess (deficiency) of receipts over (under) disbursements	1,009,350.36	1,090,130.30	2,604.67	651.71	719,541.01
Other financing sources (uses):					
Operating transfers in	-	-	-	-	-
Operating transfers (out)	(1,009,350.36)	(1,044,271.00)	(2,604.67)	-	(100,000.00)
	(1,009,350.36)	(1,044,271.00)	(2,604.67)	-	(100,000.00)
Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements	-	45,859.30	-	651.71	619,541.01
Cash balance beginning of year	-	66,634.27	-	37,914.39	737,924.76
Cash balance end of year	\$ -	\$ 112,493.57	\$ -	\$ 38,566.10	\$ 1,357,465.77

Schedule 1

Permanent					
Police Forfeiture	Crime Prevention	Library Trust	Cemetery Perpetual Care	Rec Center Trust	Total
\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,092,547.71
-	-	-	-	-	-
265.39	718.69	914.59	10,525.24	1,125.79	41,233.76
-	1,050.00	3,768.71	-	-	30,256.01
-	-	-	-	-	735,129.55
-	5,240.00	-	20,612.50	-	25,852.50
1,016.35	4,150.00	2,640.00	-	-	7,806.35
1,281.74	11,158.69	7,323.30	31,137.74	1,125.79	2,932,825.88
45.00	5,943.23	-	-	-	5,988.23
-	-	-	-	-	-
-	-	2,663.84	-	-	2,663.84
-	-	-	-	-	58,520.57
-	-	2,286.50	-	-	2,286.50
45.00	5,943.23	4,950.34	-	-	69,459.14
1,236.74	5,215.46	2,372.96	31,137.74	1,125.79	2,863,366.74
-	-	-	-	-	-
-	-	-	-	-	(2,156,226.03)
-	-	-	-	-	(2,156,226.03)
1,236.74	5,215.46	2,372.96	31,137.74	1,125.79	707,140.71
15,403.67	40,630.68	50,456.13	596,593.92	65,493.98	1,611,051.80
\$ 16,640.41	\$ 45,846.14	\$ 52,829.09	\$ 627,731.66	\$ 66,619.77	\$ 2,318,192.51

City of Carroll
Statement of Cash Receipts, Disbursements
and Changes in Cash Balances
Non-Major Proprietary Funds
Year ended June 30, 2023

	<u>Water Depreciation</u>	<u>Storm Water Capital Improv.</u>	<u>Water Meter Deposit</u>
Receipts:			
Use of money and property	\$ 17,715.27	\$ 2,594.13	\$ -
Miscellaneous	-	-	10,125.00
Total Receipts	<u>17,715.27</u>	<u>2,594.13</u>	<u>10,125.00</u>
Disbursements:			
Business-type activities:			
Operations	-	-	9,400.00
Capital Outlay	-	36,300.00	-
Total Disbursements	<u>-</u>	<u>\$ 36,300.00</u>	<u>9,400.00</u>
Excess (deficiency) of receipts over (under) disbursements	<u>17,715.27</u>	<u>(33,705.87)</u>	<u>725.00</u>
Other financing sources (uses):			
Operating transfers in	50,000.00	175,000.00	-
Operating transfers (out)	-	-	-
Total other financing sources (uses)	<u>50,000.00</u>	<u>175,000.00</u>	<u>-</u>
Excess of receipts and other financing sources over disbursements and other financing uses	67,715.27	141,294.13	725.00
Cash balance beginning of year	<u>1,018,493.36</u>	<u>125,711.97</u>	<u>45,585.90</u>
Cash balance end of year	<u>\$ 1,086,208.63</u>	<u>\$ 267,006.10</u>	<u>\$ 46,310.90</u>
Cash Basis Fund Balances			
Committed	\$ 1,086,208.63	\$ 267,006.10	\$ 46,310.90
Unrestricted	-	-	-
Total cash basis fund balances	<u>\$ 1,086,208.63</u>	<u>\$ 267,006.10</u>	<u>\$ 46,310.90</u>

Schedule 2

Non-Major Enterprise Funds			
Sewer Depreciation	Sewer Capital Improv.	Water Capital Improv.	Total
\$ 13,248.92	\$ 11,333.53	\$ 6,535.26	\$ 51,427.11
-	-	-	10,125.00
<u>13,248.92</u>	<u>11,333.53</u>	<u>6,535.26</u>	<u>61,552.11</u>
-	-	-	9,400.00
-	601,248.90	50,814.68	688,363.58
-	601,248.90	50,814.68	697,763.58
<u>13,248.92</u>	<u>(589,915.37)</u>	<u>(44,279.42)</u>	<u>(636,211.47)</u>
35,000.00	856,000.00	500,000.00	1,616,000.00
-	-	-	-
<u>35,000.00</u>	<u>856,000.00</u>	<u>500,000.00</u>	<u>1,616,000.00</u>
48,248.92	266,084.63	455,720.58	979,788.53
762,292.33	996,296.89	287,360.79	3,235,741.24
<u>\$ 810,541.25</u>	<u>\$ 1,262,381.52</u>	<u>\$ 743,081.37</u>	<u>\$ 4,215,529.77</u>
\$ 810,541.25	\$ 1,262,381.52	\$ 743,081.37	\$ 4,215,529.77
-	-	-	-
<u>\$ 810,541.25</u>	<u>\$ 1,262,381.52</u>	<u>\$ 743,081.37</u>	<u>\$ 4,215,529.77</u>

City of Carroll
Schedule of Indebtedness
Year ended June 30, 2023

Obligation	Date of Issue	Interest Rates	Amount Originally Issued
Revenue Bonds			
Sewer Revenue Bonds	6/9/2004	1.75%	10,998,000.00
General Obligation/Capital Loan Notes:			
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%	3,325,000.00
Capital Loan Note Series 2015A GO Refunding Loan	4/23/2015	.75-1.85%	1,770,000.00
2022 GO Debt GO Cap Loan	6/20/2022	0.00%	350,000.00
Capital Loan Note Series 2016B GO Cap Loan	11/30/2016	.8-1.60%	2,290,000.00
General Obligation - Local Option Sales and Service Tax Bonds Series 2022A	10/12/2022	3-4.00%	<u>5,400,000.00</u>
			<u><u>\$ 26,758,000.00</u></u>

Schedule 3

Balance Beginning of Year	Issued During Year	Redeemed During Year	Balance End of Year	Interest Paid	Interest Due and Unpaid
2,098,000.00	-	678,000.00	1,420,000.00	36,715.00	-
970,000.00	-	120,000.00	850,000.00	46,900.00	-
2,870,000.00		235,000.00	2,635,000.00	47,000.00	-
280,000.00	-	280,000.00	-	5,180.00	-
-	350,000.00	350,000.00	-	-	-
585,000.00	-	290,000.00	295,000.00	9,070.00	-
-	5,400,000.00	265,000.00	5,135,000.00	125,767.12	-
<u>\$ 6,803,000.00</u>	<u>\$ 5,750,000.00</u>	<u>\$ 2,218,000.00</u>	<u>\$ 10,335,000.00</u>	<u>\$ 270,632.12</u>	<u>\$ -</u>

Schedule 4

**City of Carroll
Bond and Note Maturities
June 30, 2023**

<u>Revenue Bonds</u>										
Series 2004										
WWTP Improvements										
Revenue Bond										
<u>Issued June 9, 2004</u>										
Year										
Ending June 30,	Interest Rate	Amount								Revenue Bonds
2024	1.75%	699,000								699,000
2025	1.75%	721,000								721,000
		<u>\$ 1,420,000</u>								<u>\$1,420,000</u>
<u>General Obligation Notes</u>										
Year										
Ended June 30,	Interest Rate	Amount	Interest		Interest		Interest		Total General Obligation Notes	
			Rate	Amount	Rate	Amount	Rate	Amount		
			Series 2022A		Series 2016B		Series 2021A		Series 2020A	
			Rec Center Funding		Cemetery Bldg/3rd St Storm Sewer		Refunding 2018B		Fire Trk/Streets	
			October 12, 2022		November 30, 2016		October 14, 2021		March 25, 2020	
2024	4.00%	210,000	1.60%	295,000	2.00%	245,000	5.00%	125,000	875,000	
2025	4.00%	215,000			2.00%	245,000	5.00%	130,000	590,000	
2026	4.00%	225,000			2.00%	250,000	5.00%	140,000	615,000	
2027	4.00%	230,000			2.00%	260,000	5.00%	145,000	635,000	
2028	4.00%	240,000			2.00%	260,000	5.00%	150,000	650,000	
2029	4.00%	245,000			2.00%	265,000	4.00%	160,000	670,000	
2030	4.00%	255,000			1.00%	275,000			530,000	
2031	4.00%	265,000			1.00%	275,000			540,000	
2032	4.00%	270,000			1.10%	280,000			550,000	
2033-2041	4.00%	2,980,000			1.15%	280,000			3,260,000	
		<u>\$ 5,135,000</u>	<u>\$ 295,000</u>		<u>\$ 2,635,000</u>		<u>\$ 850,000</u>		<u>\$ 8,915,000</u>	

City of Carroll

City of Carroll

**Schedule of Cash Receipts, Disbursements
and Change in Cash Balances
Capital Projects Funds
Year Ended June 30, 2023**

	Street Rehabilitation	Library City Hall	Streets Maintenance Building	Housing Fund
Receipts:				
Use of money and property:				
Interest on investments	\$ 9,449.98	\$ -	\$ 7,254.03	\$ -
Intergovernmental:				
Federal Grant	-	-	-	34,137.00
State Grant	-	-	-	-
Carrroll County	-	5,000.00	-	-
	-	5,000.00	-	34,137.00
Miscellaneous:				
Donations	-	-	-	-
Other Miscellaneous income	-	-	-	-
	-	-	-	-
Total receipts	9,449.98	5,000.00	7,254.03	34,137.00
Disbursements:				
Capital outlay	837,388.20	-	665,227.48	34,137.00
	837,388.20	-	665,227.48	34,137.00
Total disbursements	837,388.20	-	665,227.48	34,137.00
Deficiency of receipts under disbursements	(827,938.22)	5,000.00	(657,973.45)	-
Other financing sources (uses):				
General Obligation debt proceeds	350,000.00	-	-	-
Transfers In (Out):				
To General Fund & others	-	-	-	-
From General Fund & others	2,060,000.00	-	-	-
	2,410,000.00	-	-	-
Excess (deficiency) of receipts and other financing sources (uses) over disbursements	1,582,061.78	5,000.00	(657,973.45)	-
Balance beginning of year	1,291,445.26	(5,000.00)	904,461.06	-
Balance end of year	\$ 2,873,507.04	\$ -	\$ 246,487.61	\$ -

Schedule 5

<u>Corridor of Commerce</u>	<u>Airport</u>	<u>Parks & Recreation</u>	<u>Rec Center Building Improvements</u>	<u>Total</u>
\$ 19,674.50	\$ -	\$ 6,604.69	\$ 67,808.35	\$ 110,791.55
-	-	-	-	34,137.00
-	-	12,500.00	-	12,500.00
-	-	-	-	5,000.00
-	-	12,500.00	-	51,637.00
-	-	-	-	-
-	-	-	-	-
-	-	-	-	-
<u>19,674.50</u>	<u>-</u>	<u>19,104.69</u>	<u>67,808.35</u>	<u>162,428.55</u>
14,484.53	90,167.99	456,886.45	\$ 2,901,589.40	4,999,881.05
<u>14,484.53</u>	<u>90,167.99</u>	<u>456,886.45</u>	<u>\$ 2,901,589.40</u>	<u>4,999,881.05</u>
14,484.53	90,167.99	456,886.45	2,901,589.40	4,999,881.05
<u>5,189.97</u>	<u>(90,167.99)</u>	<u>(437,781.76)</u>	<u>(2,833,781.05)</u>	<u>(4,837,452.50)</u>
-	-	-	5,446,259.45	5,796,259.45
-	-	-	-	-
-	47,750.00	778,080.00	-	2,885,830.00
<u>-</u>	<u>47,750.00</u>	<u>778,080.00</u>	<u>5,446,259.45</u>	<u>8,682,089.45</u>
5,189.97	(42,417.99)	340,298.24	2,612,478.40	3,844,636.95
<u>1,155,634.24</u>	<u>-</u>	<u>581,482.32</u>	<u>870,703.16</u>	<u>4,798,726.04</u>
<u>\$ 1,160,824.21</u>	<u>\$ (42,417.99)</u>	<u>\$ 921,780.56</u>	<u>\$ 3,483,181.56</u>	<u>\$ 8,643,362.99</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,

	2023	2022	2021	2020
Receipts:				
Property tax	\$ 7,441,454.01	\$ 7,432,964.87	\$ 7,328,831.22	\$ 7,052,783.10
Other Taxes	2,619,394.72	2,488,266.11	2,217,085.63	2,053,020.74
Non-property tax	-	-	-	-
Use of money and property	386,577.37	101,880.63	158,680.20	280,459.94
Licenses and permits	84,711.87	67,020.47	75,454.31	90,495.04
Intergovernmental	2,455,486.05	2,817,778.90	3,085,892.02	2,281,542.27
Charges for Services	1,947,103.44	1,930,576.66	1,640,309.35	1,547,001.74
Special assessments	-	-	-	-
Fines and fees	59,748.22	67,954.68	68,379.13	60,471.19
Miscellaneous	163,315.15	149,326.03	285,049.93	871,911.63
Total receipts	15,157,790.83	15,055,768.35	14,859,681.79	14,237,685.65
Disbursements:				
Public Safety Program	2,399,330.03	2,469,098.67	2,158,542.11	2,236,879.08
Public Works Program	2,339,018.39	2,214,512.40	1,997,251.85	2,052,228.93
Health and Social Services Program	69,397.00	81,315.00	129,325.00	93,325.00
Culture and Recreation Program	3,096,905.90	3,136,290.43	2,699,337.38	2,650,607.53
Community and Economic Development Program	381,947.44	200,747.51	419,988.71	190,073.12
General Government	1,227,188.88	1,091,168.46	1,015,121.89	1,217,044.71
Debt Service	2,496,577.11	5,399,791.84	2,098,862.52	2,030,962.50
Capital Projects	4,999,881.05	4,714,604.90	3,775,485.94	5,449,046.09
Total disbursements	17,010,245.80	19,307,529.21	14,293,915.40	15,920,166.96
Excess (deficiency) of receipts over (under) disbursements	(1,852,454.97)	(4,251,760.86)	565,766.39	(1,682,481.31)
Other financing sources, net	6,585,631.95	4,157,620.29	124,007.00	2,897,718.68
Excess (deficiency) of receipts and other financing sources (uses) over (under) disbursements	4,733,176.98	(94,140.57)	689,773.39	1,215,237.37
Balance beginning of year	15,491,635.40	15,585,775.97	14,896,002.58	13,680,765.21
Balance end of year	\$ 20,224,812.38	\$ 15,491,635.40	\$ 15,585,775.97	\$ 14,896,002.58

Schedule 6

2019	2018	2017	2016	2015	2014
\$ 6,734,687.99	\$ 6,467,815.32	\$ 6,315,574.14	\$ 6,356,527.42	\$ 6,592,626.16	\$ 6,067,014.23
1,902,607.73	1,804,817.86	1,913,639.18	1,728,626.59	1,799,782.76	1,601,246.98
-	-	-	-	-	-
267,235.44	139,478.38	108,417.25	81,388.36	67,284.88	52,740.68
76,014.66	87,502.24	80,503.84	82,998.16	83,630.71	75,342.69
2,445,890.92	2,561,416.90	2,126,946.58	1,945,518.85	1,512,758.17	1,199,469.11
1,693,835.76	1,725,978.03	1,677,192.37	1,720,850.72	1,687,492.25	1,776,696.48
-	-	-	-	-	-
62,887.98	103,202.40	64,996.72	69,564.35	70,730.45	75,342.29
1,597,310.18	377,022.90	357,396.35	227,960.13	179,109.35	209,639.55
14,780,470.66	13,267,234.03	12,644,666.43	12,213,434.58	11,993,414.73	11,057,492.01
2,059,093.69	2,084,334.72	1,998,800.30	1,938,331.21	1,906,630.63	1,776,907.84
2,478,038.94	2,350,036.21	2,089,764.87	2,065,191.97	2,067,094.76	2,185,955.93
104,185.00	107,005.00	101,375.00	100,325.00	102,525.00	107,575.00
2,585,735.57	2,633,372.95	2,665,031.90	2,521,114.49	2,603,412.07	2,516,906.96
170,364.81	119,838.71	114,582.22	145,531.69	157,123.42	239,825.48
976,189.60	981,728.74	1,037,872.98	974,943.53	935,009.41	922,779.99
1,664,805.45	1,781,586.15	1,743,657.18	3,526,090.38	2,196,365.03	2,352,246.01
7,966,445.95	4,310,251.73	3,266,965.70	2,551,695.07	2,326,714.41	973,421.15
18,004,859.01	14,368,154.21	13,018,050.15	13,823,223.34	12,294,874.73	11,075,618.36
(3,224,388.35)	(1,100,920.18)	(373,383.72)	(1,609,788.76)	(301,460.00)	(18,126.35)
5,714,833.75	1,223,775.75	1,019,479.55	1,952,357.00	4,008,242.75	1,040,982.25
2,490,445.40	122,855.57	646,095.83	342,568.24	3,706,782.75	1,022,855.90
11,190,319.81	11,067,464.24	10,421,368.41	10,078,800.17	6,372,017.42	5,349,161.52
\$13,680,765.21	\$11,190,319.81	\$11,067,464.24	\$ 10,421,368.41	\$ 10,078,800.17	\$ 6,372,017.42

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, 2023, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements and have issued our report thereon dated September 23, 2023. 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, 2023, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City of Carroll's Responses to Findings

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

Purpose of the Report

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

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



Feldmann & Company CPAs, P.C.
September 26, 2023

City of Carroll
Schedule of Findings and Questioned Costs
Year ended June 30, 2023

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, 2023

III. Other Findings Related to Statutory Reporting:

III-A-23 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, 2023.

III-B-23 Certified Budget - Disbursements during the year ended June 30, 2023, 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-23 Travel Expense - No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

III-D-23 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>
Kyle Bauer, General Manager New Way Ford.	Pickup Bid	\$ 21,740.00

The transaction for the purchase of a pickup in the amount of \$21,740.00 does not appear to represent a conflict of interest since it was entered into through a competitive bidding process in accordance with Chapter 362.5(3)(j) of the Code of Iowa.

III-E-23 Excess Balance – The balances in the Special Revenue Funds: Federal Grants, Road Use Tax, Rec Center Trust, Library Trust, Police Forfeiture and Crime Prevention/Special projects account at June 30, 2023, were in excess of the disbursements for those funds for the year as was Capital Projects – Corridor of Commerce, Streets, Rec Center Building and Parks & Recreation; and the following Enterprise Funds: 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 Enterprise Funds have planned future programs and projects that will reduce

the fund balances.

Conclusion – Response accepted.

- III-F-23 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-23 Minutes - No transactions were found that we believe should have been approved in the Council minutes but were not.
- III-H-23 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-23 Revenue Bonds and Notes – We noted no instances of non-compliance with the terms of the City's revenue bond/note provisions.
- III-J-23 Financial Condition – We observed deficit ending balance for Capital Project - Airport in the amount of -\$42,417.99 as of June 30, 2023.

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 – Airport fund is due to timing of receipt of a Federal Aviation Administration (FAA) grant for a capital project that started in FY 2023. The deficit is anticipated to be eliminated in FY 2024.

Conclusion – Response accepted.

- III-K-23 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 2023. 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-23 Urban Renewal Annual Report – The Annual Urban Renewal Report was approved by Council November 14, 2022, and timely submitted to State by deadline.

COUNCIL MEETING

FEBRUARY 12, 2024

(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: Jason Atherton, Kyle Bauer, Tom Bordenaro, LaVern Dirx, JJ Schreck, and Carolyn Siemann. Absent: None. Mayor Jerry Fleshner presided and City Attorney Dave Bruner was in attendance.

* * * * *

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

* * * * *

It was moved by Bordenaro, seconded by Atherton, to approve the following items on the consent agenda: a) minutes of the January 22, February 5 and 7, 2024 Council meetings, as written; b) bills and claims in the amount of \$981,088.89; c) Licenses and Permits: Renewal of Class “B” Retail Alcohol License – *Dollar General Store #2756*; Renewal of Class “C” Retail Alcohol License with Outdoor Service and Catering – *Wasted Grain Bar & Grill*; and New Class “C” Retail Alcohol License (8-month) with Outdoor Service – *Golf Services LLC*; and d) Resolution No. 24-10, Applications for Tax Abatement under the Carroll Urban Revitalization Plan. 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 Bauer, seconded by Siemann, to amend the Ordinance to Establish Vacant Property Code by changing the annual registration fee to 1% of total assessed value or \$500, whichever is greater. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

An Ordinance to Establish Vacant Property Code, as amended, was introduced by Council Member Bordenaro.

It was moved by Bordenaro, seconded by Schreck, to approve the first reading of the Ordinance to Establish Vacant Property Code, as amended. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

* * * * *

An Ordinance Amending the Code of Ordinance by Adding a New Section Limiting the Use of Temporary Portable Storage Containers was introduced by Council Member Siemann.

It was moved by Siemann, seconded by Bauer, to approve the first reading of the Ordinance to Limit the Use of Temporary Portable Storage Containers. On roll call, all present voted aye. Absent: None. Abstain due to a conflict of interest: Atherton. Absent: None. Motion carried 5-0.

* * * * *

It was moved by Dirkx, seconded by Schreck, to approve Resolution No. 24-11, Community Attractions and Tourism Grant Application Resolution of Support for the Merchants Park Baseball Stadium Project. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

* * * * *

It was moved by Schreck, seconded by Atheron, to approve Change Order No. 9 in the amount of \$625.00 to the Carroll Recreation Center Improvement Project - 2021. The effect of the proposed Change Order on the project is as follows:

Original Contract Price	\$6,265,300.00
Change Orders 1-8	224,467.00
Change Order No. 9	<u>625.00</u>
New Contract Price w/ Change Orders	<u>\$6,490,392.00</u>

On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

* * * * *

It was moved by Bordenaro, seconded by Atherton, to waive Purchasing Policy No. 0501 and approve the purchase of a 2024 Chevrolet Silverado PPV truck from Karl Chevrolet in Ankeny at a price of \$49,448.80. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

* * * * *

It was moved by Bordenaro, seconded by Atherton, to approve the FY 2025 funding for Carroll County Growth Partnership in the amount of \$82,400.00. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

It was moved by Atherton to remove \$6,600 for a courtesy car rental from the FY 2025 Airport budget. Motion died due to lack of second. Greg Siemann addressed Council on this issue.

It was moved by Schreck, seconded by Dirkx, to approve the proposed FY 2024/2025 Budget with the change to the Carroll County Growth Partnership funding. On roll call, all present voted aye except Atherton voted nay. Abstain: None. Absent: None. Motion carried 5-1.

Vicki Gach, Carroll Historic Preservation Commission Member, addressed Council on the Bandshell Project. No Council action taken.

* * * * *

It was moved by Bordenaro, seconded by Atherton, to adjourn at 6:45 p.m. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

Gerald H. Fleshner, Mayor

ATTEST:

Laura A. Schaefer, City Clerk



Carroll, IA

COUNCIL CLAIMS 2/26/2024

By Vendor Filed As

Payment Dates 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor Filed As: 003940 - A T & T MOBILIT				
287314044451X02062024	CELL PHONES	130519	02/13/2024	782.56
287314044451X02062024	CELL PHONES	130519	02/13/2024	31.45
287314044451X02062024	CELL PHONES	130519	02/13/2024	13.49
Vendor Filed As 003940 - A T & T MOBILIT Total:				827.50
Vendor Filed As: 001720 - ACCESS SYSTEMS				
INV1523980	COPIER CONTRACT			118.69
INV1523980	COPIER CONTRACT			175.81
Vendor Filed As 001720 - ACCESS SYSTEMS Total:				294.50
Vendor Filed As: 001910 - AHLERS COONEY				
861906	ZIEGLER URP			111.00
Vendor Filed As 001910 - AHLERS COONEY Total:				111.00
Vendor Filed As: 012650 - ALLIANT ENERGY-				
INV0000287	GAS BILLS	130521	02/13/2024	537.72
INV0000287	GAS BILLS	130521	02/13/2024	493.46
INV0000287	GAS BILLS	130521	02/13/2024	2,076.97
INV0000287	GAS BILLS	130521	02/13/2024	806.58
INV0000287	GAS BILLS	130521	02/13/2024	215.00
INV0000287	GAS BILLS	130521	02/13/2024	186.09
INV0000287	GAS BILLS	130521	02/13/2024	4,875.86
INV0000287	GAS BILLS	130521	02/13/2024	35.77
INV0000287	GAS BILLS	130521	02/13/2024	159.25
INV0000287	GAS BILLS	130521	02/13/2024	270.61
INV0000287	GAS BILLS	130521	02/13/2024	279.34
INV0000287	GAS BILLS	130521	02/13/2024	265.50
INV0000287	GAS BILLS	130521	02/13/2024	5,399.01
Vendor Filed As 012650 - ALLIANT ENERGY- Total:				15,601.16
Vendor Filed As: 002370 - ARNOLD MOTOR SU				
07NV133049	AIR FILTER			10.39
Vendor Filed As 002370 - ARNOLD MOTOR SU Total:				10.39
Vendor Filed As: 002818 - BAKER AND TAYLO				
2038032320	BOOKS	130547	02/20/2024	171.16
2038045571	BOOKS	130547	02/20/2024	750.53
2038071035	BOOKS	130547	02/20/2024	130.87
2038075150	BOOKS	130547	02/20/2024	777.62
2038091659	BOOKS	130547	02/20/2024	344.93
Vendor Filed As 002818 - BAKER AND TAYLO Total:				2,175.11
Vendor Filed As: 003515 - BOMGAARS				
21215969	WWTP PLANT SUPPLIES			47.96
21216475	TOOLS			85.39
Vendor Filed As 003515 - BOMGAARS Total:				133.35
Vendor Filed As: 003661 - BREDA TELEPHONE				
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	252.74
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	133.76
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	188.65
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	220.94
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	169.48
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	133.48
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	359.06
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	218.97
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	-229.01
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	137.43

COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	420.41
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	378.23
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	300.98
10786885	LOCAL AND LONG DISTANCE	DFT0000089	02/13/2024	342.61
Vendor Filed As 003661 - BREDA TELEPHONE Total:				3,027.73
Vendor Filed As: 004138 - CAPITAL SANITAR				
R078090	STAND-UP AUTO SCRUBBER			11,435.70
Vendor Filed As 004138 - CAPITAL SANITAR Total:				11,435.70
Vendor Filed As: 000747 - CARROLL AUTO SU				
347634	#36 OIL FILTERS			203.60
347635	#36 BRAKES			182.56
Vendor Filed As 000747 - CARROLL AUTO SU Total:				386.16
Vendor Filed As: 004132 - CARROLL AVIATIO				
INV0000292	CONTRACT	130526	02/14/2024	7,085.00
Vendor Filed As 004132 - CARROLL AVIATIO Total:				7,085.00
Vendor Filed As: 004200 - CARROLL LUMBER				
440461	GRAHAM SHELTER REPAIRS			43.24
Vendor Filed As 004200 - CARROLL LUMBER Total:				43.24
Vendor Filed As: 002977 - CARROLL REFUSE				
276348	JANUARY GARBAGE	130523	02/14/2024	65.55
Vendor Filed As 002977 - CARROLL REFUSE Total:				65.55
Vendor Filed As: 002998 - CENTURYLINK				
INV0000295	BACK-UP PHONE LINE	130531	02/16/2024	70.37
INV0000296	BACK-UP PHONE LINE	130530	02/16/2024	160.77
Vendor Filed As 002998 - CENTURYLINK Total:				231.14
Vendor Filed As: 003959 - CHASE PAYMENTEC				
INV0000290	JAN. CC PROCESSING FEES	DFT0000088	02/13/2024	253.78
INV0000290	JAN. ONLINE PROCESSING FEES	DFT0000088	02/13/2024	809.91
Vendor Filed As 003959 - CHASE PAYMENTEC Total:				1,063.69
Vendor Filed As: 002867 - CINTAS FIRST AI				
5197635966	FIRST AID SUPPLIES			81.57
Vendor Filed As 002867 - CINTAS FIRST AI Total:				81.57
Vendor Filed As: 004525 - CITY OF CARROLL				
INV0000329	DOWNTOWN RESTROOM WA...	130555	02/20/2024	40.62
Vendor Filed As 004525 - CITY OF CARROLL Total:				40.62
Vendor Filed As: 003633 - CLEANING SOLUTI				
2242	JANUARY LIBRARY CLEANING	130549	02/20/2024	3,120.00
Vendor Filed As 003633 - CLEANING SOLUTI Total:				3,120.00
Vendor Filed As: 004835 - COMMERCIAL SAVI				
INV0000300	FEB ACH PROCESSING FEES	DFT0000095	02/13/2024	126.54
Vendor Filed As 004835 - COMMERCIAL SAVI Total:				126.54
Vendor Filed As: 002071 - COMPUTER REPAIR				
17734	IT SERVICES	130544	02/20/2024	260.00
17639	ANTI-VIRUS RENEWAL			30.00
17855	COMPUTER ISSUES REC CENT...			180.00
17907	COMPUTER ISSUE			90.00
Vendor Filed As 002071 - COMPUTER REPAIR Total:				560.00
Vendor Filed As: 001343 - CONTRACTOR SOLU				
1-552067	FLEXTOL PUMP WITH HOND...			2,754.42
Vendor Filed As 001343 - CONTRACTOR SOLU Total:				2,754.42
Vendor Filed As: 003924 - DELTA DENTAL				
INV0000302	MARCH DENTAL PREMIUMS	130532	02/16/2024	1,419.02
Vendor Filed As 003924 - DELTA DENTAL Total:				1,419.02
Vendor Filed As: 005615 - DEMCO EDUCATION				
7420036	LIBRARY SHELIVING	130556	02/20/2024	1,485.04

COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
7429999	LIBRARY SUPPLIES	130556	02/20/2024	731.34
Vendor Filed As 005615 - DEMCO EDUCATION Total:				2,216.38
Vendor Filed As: 005645 - DEPARTMENT OF P				
488	JAN-MAR IOWA SYSTEM			631.50
Vendor Filed As 005645 - DEPARTMENT OF P Total:				631.50
Vendor Filed As: 006270 - DREES HEATING &				
57508	FURNACE FILTERS			20.84
Vendor Filed As 006270 - DREES HEATING & Total:				20.84
Vendor Filed As: 006275 - DREES OIL CO.				
10291	PROPANE	130534	02/16/2024	175.38
10346	PROPANE	130534	02/16/2024	286.80
10567	PROPANE	130534	02/16/2024	122.37
Vendor Filed As 006275 - DREES OIL CO. Total:				584.55
Vendor Filed As: 012590 - ECHO ELECTRIC S				
S010448940.001	GENERATOR SERVICE			303.75
S010448940.001	GENERATOR SERVICE			303.75
S010464306.001	FRONT SIGN SUPPLIES			664.76
S010471579.001	STRAPS ANTENNA WELL #19			2.56
Vendor Filed As 012590 - ECHO ELECTRIC S Total:				1,274.82
Vendor Filed As: 002616 - EHLERS, JEREMY				
INV0000309	IOWA TURFGRASS CONFEREN...	130545	02/20/2024	11.01
Vendor Filed As 002616 - EHLERS, JEREMY Total:				11.01
Vendor Filed As: 003971 - EMPLOYEE BENEFI				
INV0000303	HRA CHECKS	DFT0000096	02/14/2024	56.91
Vendor Filed As 003971 - EMPLOYEE BENEFI Total:				56.91
Vendor Filed As: 008027 - FAREWAY STORES				
00028931	BUDGET WORK SESSION			9.99
00071477	KID'S NIGHT OUT SUPPLIES			90.14
Vendor Filed As 008027 - FAREWAY STORES Total:				100.13
Vendor Filed As: 008050 - FASTENAL COMPAN				
IACAR194185	SUPPLIES	130557	02/20/2024	53.94
IACAR194213	SAFETY GLASSES			21.74
Vendor Filed As 008050 - FASTENAL COMPAN Total:				75.68
Vendor Filed As: 006860 - FELD FIRE EQUIP				
0433181-IN	FIT TESTING OF MASKS			700.00
0434493-IN	FIRE ALARMS INSPECTED			273.00
0434493-IN	FIRE ALARMS INSPECTED			273.00
0434689-IN	FIREMAN BOOTS			410.00
0435155-IN	GEAR NAME TAGS			101.56
0435156-IN	GEAR NAME TAGS			101.56
Vendor Filed As 006860 - FELD FIRE EQUIP Total:				1,859.12
Vendor Filed As: 000633 - FILTER CARE				
131187	FILTER CLEANING			44.45
Vendor Filed As 000633 - FILTER CARE Total:				44.45
Vendor Filed As: 000013 - FIRE/POLICE RET				
INV0000209	MFPRSI CONTRIBUTIONS	DFT0000066	02/24/2024	14,688.67
INV0000318	MFPRSI CONTRIBUTIONS	DFT0000101	02/22/2024	14,688.67
Vendor Filed As 000013 - FIRE/POLICE RET Total:				29,377.34
Vendor Filed As: 036210 - FIRST CLASS MULTISERVICES INC				
INV0000331	REC CENTER CLEANING 1/21-2...			1,601.06
INV0000335	REC CENTER CLEANING 2/4-2/...			1,601.06
Vendor Filed As 036210 - FIRST CLASS MULTISERVICES INC Total:				3,202.12
Vendor Filed As: 003848 - FIRST IMPRESSIO				
INV0000328	FEB MALL RESTROOM CLEANI...			300.00
Vendor Filed As 003848 - FIRST IMPRESSIO Total:				300.00

COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor Filed As: 002806 - FOUNDATION ANAL				
24-00730	LAB TESTING			1,159.75
24-00761	LAB TESTING			582.00
24-00884	LAB TESTING			669.25
Vendor Filed As 002806 - FOUNDATION ANAL Total:				2,411.00
Vendor Filed As: 009315 - GALLS INC.				
026199103	FREIGHT			7.41
026320965	FREIGHT			5.99
026320966	FREIGHT			31.99
026818611	MC CARTY BOOTS			236.76
Vendor Filed As 009315 - GALLS INC. Total:				282.15
Vendor Filed As: 009535 - GENERAL RENTAL				
215018	#37 FUEL			32.00
Vendor Filed As 009535 - GENERAL RENTAL Total:				32.00
Vendor Filed As: 000218 - HAAKENSON, SCOT				
INV0000308	IGCSA TURF CONFERENCE EXP...	130543	02/20/2024	270.64
Vendor Filed As 000218 - HAAKENSON, SCOT Total:				270.64
Vendor Filed As: 010605 - HACH CHEMICAL C				
13895100	LAB SUPPLIES			906.10
13896091	LAB SUPPLIES			86.74
13900353	LAB SUPPLIES			55.79
13906671	LAB SUPPLIES			71.79
Vendor Filed As 010605 - HACH CHEMICAL C Total:				1,120.42
Vendor Filed As: 010680 - HAWKINS WATER T				
6685114	WATER TREATMENT SUPPLIES			1,601.25
Vendor Filed As 010680 - HAWKINS WATER T Total:				1,601.25
Vendor Filed As: 011831 - HY-VEE INC.				
48693332288	MISC SUPPLIES	130535	02/16/2024	20.82
48688231036	TRAINING SUPPLIES	130558	02/20/2024	16.97
48696188690	PROGRAM SUPPLIES	130558	02/20/2024	19.17
Vendor Filed As 011831 - HY-VEE INC. Total:				56.96
Vendor Filed As: 012552 - INDUSTRIAL BEAR				
IN228790	FLEX FASTENERS			70.00
Vendor Filed As 012552 - INDUSTRIAL BEAR Total:				70.00
Vendor Filed As: 012593 - INTEGRATED INDU				
2089	INSTALL VFD - WELL #17			4,200.00
Vendor Filed As 012593 - INTEGRATED INDU Total:				4,200.00
Vendor Filed As: 000214 - IOWA D.A.R.E. A				
INV0000306	DARE EXPENSES			100.00
Vendor Filed As 000214 - IOWA D.A.R.E. A Total:				100.00
Vendor Filed As: 003982 - IOWA INFORMATIO				
33305	CALENDAR AD	130553	02/20/2024	75.00
Vendor Filed As 003982 - IOWA INFORMATIO Total:				75.00
Vendor Filed As: 012666 - IOWA ONE CALL				
259325	JANUARY 2024 LOCATES			40.70
Vendor Filed As 012666 - IOWA ONE CALL Total:				40.70
Vendor Filed As: 012685 - IOWA SMALL ENGI				
137446	HEDGE TRIMMER BLADES			112.98
Vendor Filed As 012685 - IOWA SMALL ENGI Total:				112.98
Vendor Filed As: 012706 - IPERS				
CM0000009	IPERS CONTRIBUTIONS	DFT0000091	02/15/2024	-11.17
CM0000010	IPERS CONTRIBUTIONS	DFT0000093	02/14/2024	-8.73
INV0000320	IPERS CONTRIBUTIONS	DFT0000103	02/22/2024	473.62
INV0000320	IPERS CONTRIBUTIONS	DFT0000103	02/22/2024	11,576.94
INV0000320	IPERS CONTRIBUTIONS	DFT0000103	02/22/2024	12.43
INV0000320	IPERS CONTRIBUTIONS	DFT0000103	02/22/2024	2,753.68
				Page 94

COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
INV0000320	IPERS CONTRIBUTIONS	DFT0000103	02/22/2024	2,593.62
INV0000320	IPERS CONTRIBUTIONS	DFT0000103	02/22/2024	2,364.74
Vendor Filed As 012706 - IPERS Total:				19,755.13
Vendor Filed As: 025020 - JOHN DEERE FINA				
6118164	#27 BATTERIES	130540	02/16/2024	42.30
6118177	OIL	130540	02/16/2024	1,349.19
6122018	SNOW BLOWER REPAIRS	130540	02/16/2024	439.82
6124740	SCREWS	130540	02/16/2024	59.65
6129332	#31 OIL CHANGE	130540	02/16/2024	116.17
6132487	EQUIPMENT REPAIRS	130540	02/16/2024	85.16
Vendor Filed As 025020 - JOHN DEERE FINA Total:				2,092.29
Vendor Filed As: 000169 - JOHNSON, PERRY				
INV0000307	JAN. INSPECTIONS MILEAGE			184.25
Vendor Filed As 000169 - JOHNSON, PERRY Total:				184.25
Vendor Filed As: 002163 - JR'S UNLOCK SER				
1038	KEYS FOR REC CENTER			20.00
Vendor Filed As 002163 - JR'S UNLOCK SER Total:				20.00
Vendor Filed As: 003973 - KARL CHEVROLET				
INV0000326	PD TRUCK	130552	02/20/2024	49,448.80
Vendor Filed As 003973 - KARL CHEVROLET Total:				49,448.80
Vendor Filed As: 002417 - KITCHEN CONCEPT				
462320	GRAHAM SHELTER REPAIRS			86.00
Vendor Filed As 002417 - KITCHEN CONCEPT Total:				86.00
Vendor Filed As: 002453 - LAMBERTZ, JASON				
165561	PRODUCTION COSTS			1,050.00
Vendor Filed As 002453 - LAMBERTZ, JASON Total:				1,050.00
Vendor Filed As: 002331 - MACQUEEN EQUIPM				
P22143	FILTER & FILTER CASE			179.33
Vendor Filed As 002331 - MACQUEEN EQUIPM Total:				179.33
Vendor Filed As: 017133 - MASTERCARD				
INV0000312	PUBLICITY	130559	02/20/2024	59.70
INV0000312	MOVIES	130559	02/20/2024	233.89
INV0000312	BOOKS	130559	02/20/2024	34.77
INV0000312	MOVIES	130559	02/20/2024	11.99
INV0000312	PROGRAM SUPPLIES	130559	02/20/2024	54.95
INV0000312	PROGRAM SUPPLIES	130559	02/20/2024	11.98
INV0000312	PROGRAM SUPPLIES	130559	02/20/2024	10.99
INV0000312	PROGRAM SUPPLIES	130559	02/20/2024	5.00
INV0000312	PROGRAM SUPPLIES	130559	02/20/2024	40.62
INV0000312	OFFICE SUPPLIES	130559	02/20/2024	36.86
INV0000312	OPERATING SUPPLIES	130559	02/20/2024	99.65
INV0000312	POSTAGE	130559	02/20/2024	8.83
INV0000312	PUBLICITY	130559	02/20/2024	59.70
INV0000297	ZOOM FOR COUNCIL	130539	02/16/2024	15.99
INV0000297	LEAGUE LEGISLATIVE DAY	130539	02/16/2024	50.00
INV0000297	ADOBE SOFTWARE	130539	02/16/2024	19.99
INV0000297	2023 TAX FORMS	130539	02/16/2024	67.87
INV0000297	MAIL CHIMP	130539	02/16/2024	13.00
INV0000298	CHARGES CREDITED	130536	02/16/2024	-6.71
INV0000298	APWA SPRING CONFERENCE ...	130536	02/16/2024	235.00
INV0000298	CHARGES CREDITED	130536	02/16/2024	-40.00
INV0000298	AWWA STANDARDS	130536	02/16/2024	900.00
INV0000299	OFFICE SUPPLIES	130537	02/16/2024	191.10
INV0000299	MEMBERSHIP DUES HAAKEN...	130537	02/16/2024	150.00
INV0000299	OFFICE SUPPLIES	130537	02/16/2024	26.69
INV0000299	SUPPLIES	130537	02/16/2024	9.99
INV0000299	FITNESS EQUIPMENT SUPPLIES	130537	02/16/2024	15.79
INV0000299	WEIGHT ROOM SUPPLIES	130537	02/16/2024	39.58

COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
INV0000299	CLEANING PRODUCTS	130537	02/16/2024	46.69
INV0000299	ADS	130537	02/16/2024	209.90
INV0000299	INFLATABLE - KID'S NIGHT OUT	130537	02/16/2024	1,398.23
INV0000299	GRAVE PROBE	130537	02/16/2024	216.94
INV0000299	BINOCULARS	130537	02/16/2024	257.32
INV0000299	TABLE CART	130537	02/16/2024	269.99
INV0000301	CRITICAL INCIDENT CLASS	130538	02/16/2024	1,994.00

Vendor Filed As 017133 - MASTERCARD Total: 6,750.29

Vendor Filed As: 002993 - MC CLURE ENGINE

150313	FEB. LED LIGHTING ENGINEER...	130524	02/14/2024	3,298.94
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Vendor Filed As 002993 - MC CLURE ENGINE Total: 3,298.94

Vendor Filed As: 017220 - MC FARLAND CLIN

INV0000305	FIREFIGHTER PHYSICAL			372.00
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Vendor Filed As 017220 - MC FARLAND CLIN Total: 372.00

Vendor Filed As: 003966 - MICROBAC LABORA

NT2401285	MONTHLY BAC-T/FLUOIRDE			107.25
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Vendor Filed As 003966 - MICROBAC LABORA Total: 107.25

Vendor Filed As: 012680 - MID AMERICAN EN

INV0000288	ELECTRIC BILLS	130522	02/13/2024	646.82
INV0000288	ELECTRIC BILLS	130522	02/13/2024	329.97
INV0000288	ELECTRIC BILLS	130522	02/13/2024	176.22
INV0000288	ELECTRIC BILLS	130522	02/13/2024	14,620.64
INV0000288	ELECTRIC BILLS	130522	02/13/2024	693.69
INV0000288	ELECTRIC BILLS	130522	02/13/2024	970.22
INV0000288	ELECTRIC BILLS	130522	02/13/2024	112.95
INV0000288	ELECTRIC BILLS	130522	02/13/2024	874.54
INV0000288	ELECTRIC BILLS	130522	02/13/2024	403.55
INV0000288	ELECTRIC BILLS	130522	02/13/2024	27.14
INV0000288	ELECTRIC BILLS	130522	02/13/2024	6,680.83
INV0000288	ELECTRIC BILLS	130522	02/13/2024	87.13
INV0000288	ELECTRIC BILLS	130522	02/13/2024	228.64
INV0000288	ELECTRIC BILLS	130522	02/13/2024	46.82
INV0000288	ELECTRIC BILLS	130522	02/13/2024	239.06
INV0000288	ELECTRIC BILLS	130522	02/13/2024	1,371.29
INV0000288	ELECTRIC BILLS	130522	02/13/2024	42.36
INV0000288	ELECTRIC BILLS	130522	02/13/2024	769.26
INV0000288	ELECTRIC BILLS	130522	02/13/2024	425.80
INV0000288	ELECTRIC BILLS	130522	02/13/2024	233.09
INV0000288	ELECTRIC BILLS	130522	02/13/2024	1,140.69
INV0000288	ELECTRIC BILLS	130522	02/13/2024	3,849.05
INV0000288	ELECTRIC BILLS	130522	02/13/2024	1,362.54
INV0000288	ELECTRIC BILLS	130522	02/13/2024	7,868.17
INV0000288	ELECTRIC BILLS	130522	02/13/2024	177.09

Vendor Filed As 012680 - MID AMERICAN EN Total: 43,377.56

Vendor Filed As: 017585 - MIDWEST WHOLESA

577548	SUPPLIES			92.04
577701	SUPPLIES			28.90

Vendor Filed As 017585 - MIDWEST WHOLESA Total: 120.94

Vendor Filed As: 018408 - NAPA AUTO PARTS

061745	OIL CHANGE SUPPLIES TRUCK 6			67.24
061813	FILTERS			13.90
061818	OIL CHANGE SUPPLIES TRUCK 3			61.71
061831	PARTS RETURNED			-10.24
061846	AIR FILTER			31.99
061912	PARTS RETURNED			-21.87

Vendor Filed As 018408 - NAPA AUTO PARTS Total: 142.73

Vendor Filed As: 003263 - NETBANX

INV0000291	JAN EFT PROCESSING FEES	DFT0000090	02/13/2024	79.85
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COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
INV0000291	JAN EFT PROCESSING FEES	DFT0000090	02/13/2024	0.57
Vendor Filed As: 003076 - NEWSTRIPE				
0162350-IN	CABLE AND LEVER			77.30
Vendor Filed As 003076 - NEWSTRIPE Total:				77.30
Vendor Filed As: 002945 - NICESWANGER PHO				
9069	COUNCIL AND STAFF PHOTOS			425.00
Vendor Filed As 002945 - NICESWANGER PHO Total:				425.00
Vendor Filed As: 036209 - NINE SQUARE FEET INC				
INV0000311	SHIPPING AND HANDLING FOR..	130561	02/20/2024	20.00
Vendor Filed As 036209 - NINE SQUARE FEET INC Total:				20.00
Vendor Filed As: 021050 - P & H WHOLESALE				
S2934243.001	WATER FILTER			94.05
S2934243.001	WATER FILTER			105.90
S2934248.001	PLUMBING SUPPLIES			190.22
Vendor Filed As 021050 - P & H WHOLESALE Total:				390.17
Vendor Filed As: 001540 - PETTY CASH				
INV0000286	REPLENISH PETTY CASH	130518	02/13/2024	45.42
Vendor Filed As 001540 - PETTY CASH Total:				45.42
Vendor Filed As: 004066 - POSTEL, KERSTEN				
INV0000310	JANUARY OUTREACH MILEAGE	130554	02/20/2024	41.07
Vendor Filed As 004066 - POSTEL, KERSTEN Total:				41.07
Vendor Filed As: 003769 - PRECISION ARC L				
2049	POOL STEPS REPAIRED			1,355.00
Vendor Filed As 003769 - PRECISION ARC L Total:				1,355.00
Vendor Filed As: 021860 - PRESTO-X-COMPAN				
57210900	PEST CONTROL REC CENTER			76.89
57210960	PEST CONTROL 627 N ADAMS ...			105.66
Vendor Filed As 021860 - PRESTO-X-COMPAN Total:				182.55
Vendor Filed As: 003730 - QUADIENT INC.				
60815944	POSTAGE METER RENTAL	130550	02/20/2024	37.00
60815944	POSTAGE METER RENTAL	130550	02/20/2024	37.00
60815944	POSTAGE METER RENTAL	130550	02/20/2024	37.00
Vendor Filed As 003730 - QUADIENT INC. Total:				111.00
Vendor Filed As: 009870 - RACCOON VALLEY				
INV0000294	JANUARY ELECTRIC SERVICE	130527	02/14/2024	1,690.94
Vendor Filed As 009870 - RACCOON VALLEY Total:				1,690.94
Vendor Filed As: 003137 - RDG PLANNING &				
56264	REC CENTER IMPROVEMENTS			3,632.56
Vendor Filed As 003137 - RDG PLANNING & Total:				3,632.56
Vendor Filed As: 003503 - RFG LOGISTICS I				
362630	ROAD ROCK SALT			2,413.40
362631	ROAD ROCK SALT			2,197.80
362632	ROAD ROCK SALT			2,285.80
Vendor Filed As 003503 - RFG LOGISTICS I Total:				6,897.00
Vendor Filed As: 025028 - SCHOEPPNER, CAR				
INV0000293	SECRETARY CONTRACT	130528	02/14/2024	350.00
Vendor Filed As 025028 - SCHOEPPNER, CAR Total:				350.00
Vendor Filed As: 004178 - SOLID WASTE MAN				
00450131	LANDFILL DISPOSAL FEES			22.50
450239	LANDFILL DISPOSAL FEES			10.00
450267	LANDFILL DISPOSAL FEES			10.00
Vendor Filed As 004178 - SOLID WASTE MAN Total:				42.50

COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor Filed As: 003870 - STEINKAMP, ERI				
INV0000325	STEEL TOED BOOTS	130551	02/20/2024	200.00
Vendor Filed As 003870 - STEINKAMP, ERI Total:				200.00
Vendor Filed As: 025880 - STONE PRINTING				
108889	COPY PAPER	130560	02/20/2024	269.95
109159	CHAIR MATS AND MOUSE PA...	130560	02/20/2024	294.96
108864	TABLES AND CHAIRS			2,651.50
109209	MANILA FILE FOLDERS			41.99
109209	OFFICE SUPPLIES			43.98
11490	OFFICE SUPPLIES			46.59
Vendor Filed As 025880 - STONE PRINTING Total:				3,348.97
Vendor Filed As: 025935 - SUBWAY				
506858	BUDGET WORK SESSION			107.57
Vendor Filed As 025935 - SUBWAY Total:				107.57
Vendor Filed As: 002758 - SWANK MOTION PI				
2074887	PUBLIC PERFORMANCE LICEN...	130546	02/20/2024	559.00
Vendor Filed As 002758 - SWANK MOTION PI Total:				559.00
Vendor Filed As: 027060 - TREASURER OF IO				
INV0000289	JANUARY SALES TAX	DFT0000087	02/13/2024	6,275.49
INV0000289	JANUARY SALES TAX	DFT0000087	02/13/2024	2,609.05
INV0000289	JANUARY SALES TAX	DFT0000087	02/13/2024	588.93
Vendor Filed As 027060 - TREASURER OF IO Total:				9,473.47
Vendor Filed As: 003745 - TREMCO PRODUCTS				
36611	VEHICLE SUPPLIES			141.90
Vendor Filed As 003745 - TREMCO PRODUCTS Total:				141.90
Vendor Filed As: 004016 - TRIVISTA				
RA101001016.01	PLOW TRUCK REPAIR	130525	02/14/2024	176.50
Vendor Filed As 004016 - TRIVISTA Total:				176.50
Vendor Filed As: 003165 - ULINE INC				
174150371	GLOVES			138.13
Vendor Filed As 003165 - ULINE INC Total:				138.13
Vendor Filed As: 002661 - UNITED BANK OF				
INV0000285	UBI CD	130517	02/13/2024	125,006.43
Vendor Filed As 002661 - UNITED BANK OF Total:				125,006.43
Vendor Filed As: 028814 - VAN METER COMPA				
S013137102.001	FILTERS FOR CONTROL PANEL ...			45.40
Vendor Filed As 028814 - VAN METER COMPA Total:				45.40
Vendor Filed As: 036211 - WAUSAU EQUIPMENT CO				
8886979	CARBIDE WEAR & CURB GUA...			4,799.42
Vendor Filed As 036211 - WAUSAU EQUIPMENT CO Total:				4,799.42
Vendor Filed As: 003377 - WELLMARK BLUE C				
INV0000327	MARCH HEALTH INS PREMIU...	130548	02/20/2024	44,721.85
Vendor Filed As 003377 - WELLMARK BLUE C Total:				44,721.85
Vendor Filed As: 002166 - WINTER EQUIPMEN				
IV58616	PLOW GUARDS			1,714.81
Vendor Filed As 002166 - WINTER EQUIPMEN Total:				1,714.81
Vendor Filed As: 036192 - WITTROCK CONSTRUCTION LLC				
INV0000337	HOUSING INCENTIVE 415 DEE...			20,000.00
Vendor Filed As 036192 - WITTROCK CONSTRUCTION LLC Total:				20,000.00
Vendor Filed As: 030355 - WITTROCK MOTOR				
1206	JANUARY CAR RENTAL	130529	02/14/2024	550.00
Vendor Filed As 030355 - WITTROCK MOTOR Total:				550.00
Vendor Filed As: 003970 - WORLDWIDE EXPRE				
2402032404	FREIGHT W/E 2/7/2024	130520	02/13/2024	23.85
2402032404	FREIGHT W/E 2/7/2024	130520	02/13/2024	43.57

COUNCIL CLAIMS 2/26/2024

Payment Dates: 2/13/2024 - 2/26/2024

Payable Number	Description (Item)
2402074528	FREIGHT W/E 2/14/2024
2402074528	FREIGHT W/E 2/14/2024
2402074528	FREIGHT W/E 2/14/2024

Payment Number	Payment Date	Amount
130533	02/16/2024	12.36
130533	02/16/2024	43.29
130533	02/16/2024	22.70
Vendor Filed As 003970 - WORLDWIDE EXPRE Total:		145.77

Vendor Filed As: 034110 - ZIEGLER INC.

S1000447846	GENERATOR REPAIRS
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	<u>1,706.33</u>
Vendor Filed As 034110 - ZIEGLER INC. Total:	1,706.33

Grand Total: 455,883.33

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL FUND	182,592.31	157,906.60
010 - HOTEL/MOTEL TAX	438.23	438.23
100 - FEDERAL GRANTS SR FUND	20,000.00	0.00
110 - ROAD USE TAX FUND	18,547.60	4,494.43
121 - LOCAL OPTION SALES TAX	340.62	40.62
178 - CRIME PREV/SPEC PROJECTS	357.32	257.32
303 - C.P. - AIRPORT	3,298.94	3,298.94
313 - C.P. - REC CENTER BLDG	6,554.05	269.99
600 - WATER UTILITY FUND	30,326.93	18,718.60
610 - SEWER UTILITY FUND	21,634.19	18,987.71
620 - STORM WATER UTILITY	588.93	588.93
850 - MEDICAL INSURANCE FUND	46,197.78	46,197.78
999 - POOLED CASH/INV. FUND	125,006.43	125,006.43
Grand Total:	455,883.33	376,205.58

Gross payroll \$209,197.64

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: February 19, 2024
SUBJECT: Bid Opening Report- Floor Scrubber

In February of 2024, bids were collected and opened for a new Floor Scrubber at the REC. Three bids were received, one from a local vendor, the low bid that met all bid requirements is shown below:

	<u>Price of Cleaner</u>	<u>Trade in</u>	<u>Total</u>
CAPSAN	\$11,435.70	\$1,000	\$10,435.70
Budgeted amount	\$14,000		

While the trade in unit is still operable, we recommend selling this to the Carroll Fire Dept instead of trade in. We believe it is still in good enough condition for their limited use in their facility. We recommend the sale to the Fire Department for \$1,000, for the \$1,000 of equal trade value.

RECOMMENDATION: Mayor and City Council consideration and approval of the bids from CAPSAN for a new Floor Scrubber in the amount of \$11,435.70.



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Carroll, Iowa 51401

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SALES ORDER

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10:22 02/13/24 JES



Order # B/O Rel
R078090 00 01

Page 1/1
BR/WHSE USER
02/01 JV

S CITY OF CARROLL
O T 627 N ADAMS STREET
L O CARROLL IA 51401
D

S CARROLL RECREATION CENTER
H T ATT: ANDY SNYDER
I O 716 N. GRANT RD.
P CARROLL IA 51401

Tel 712-792-1000 Fax 712-792-0139

ORDER DATE	CUSTOMER NUMBER	CUSTOMER NUMBER	P/O	TERMS CODE	TAX CODE	SHIP VIA	SALES PERSON	JOB ID/NAME
01/02/24	0840360	Rec Center		NET 30	GVE/0.000%	Tk SD/010	KENNY SNYDER	Chad

LN#	Q-ORD	Q-PCK	Q-B/O	Q-SHP	UOM	B-LOC	PRODUCT	UNIT-PRICE	DISC%	EXTENSION	WEIGHT
1)	1	1	0		EA		ADM56104013 SC1500 20D REV ECOFLEX, AGM BATT, ON BOARD CHGR, PAD HOLDER Serial # 7510233200077	11435.70		11,435.70	719

Order Total 11,435.70

TOT: 1 1 0

Received in Good Condition:

X: _____

Ship Date 02/12/24 Loc 719

Volume _____ Picked by JES

Weight _____

Pieces _____ Packed by _____

Pallet _____

Pkgs _____ Checked by _____

Ctns _____

Lnth _____ Loaded by Page 102

\$13,325.00

Enhance cleaning productivity with our brand new stand-up automatic scrubber, the Advance SC1500™. Designed to deliver superior cleaning performance, the SC1500 stand-up scrubber provides a flexible, extremely maneuverable and compact solution for small to medium-sized areas. Plus, with

See more details

Easy online or call-in returns. [Read return policy](#)

Product Description

Enhance cleaning productivity with our brand new stand-up automatic scrubber, the Advance SC1500™. Designed to deliver superior cleaning performance, the SC1500 stand-up scrubber provides a flexible, extremely maneuverable and compact solution for small to medium-sized areas. Plus, with a high-capacity tank and high scrub speed capabilities, the SC1500 covers more surface faster while maximizing your bottom line. To satisfy both daily and deep scrubbing applications, the SC1500 is available in a 20 inch disc model. Spend more time on the floor with the SC1500's large 12 gallon solution tank and low flow rate, which can provide up to 75 minutes of scrub time without refilling. Increased down pressure at 75 pounds enables one pass cleaning for efficient cleaning results. The SC1500 ensures consistent, reliable cleaning with solution flow rate control right at your fingertips. Select from low, medium or high to match the job at hand without stopping the machine. This not only minimizes chemical and water waste but also reduces time spent on dump and refills. For simple operation, all scrubbing parameters—detergent strength, brush pressure, solution flow and vacuum—are all controlled with a single button and are clearly displayed on the easy-to-read, LCD graphical display. Clean green and still meet the highest expectations for clean floors with the standard, onboard EcoFlex System™. The EcoFlex System controls the consumption of water, detergent and energy so effectively that real savings can be gained without compromising performance. With a single button, effortlessly switch between water-only cleaning or select from weak to strong cleaning intensities to match cleaning performance to the soil on the floor and the required level of clean. More soil? No problem. Activate the "burst of power" for extra cleaning performance and easily return to the original settings for minimum usage of water, detergent and power.

Features:

- Simple, intuitive controls minimize operator training
- Safety dead-man switch and GO pedal provides easy-to-control operation
- Quiet mode for daytime cleaning and cleaning of noise-sensitive areas
- EcoFlex™ onboard detergent system provides flexible cleaning performance
- Large recovery tank opening, complete draining and smooth interior for easy cleaning

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Condition

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Deck

20" Disk EcoFlex 140AH AGM Batteries Or

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TOGETHER


City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Honorable Mayor and City Council Members
FROM: Aaron Kooiker, City Manager 
DATE: February 21, 2024
SUBJECT: Ordinance Establishing Vacant Property Code (Second Reading)

At the February 12 Council meeting, Council approved to change the annual vacant property registration fee to be 1% of the total assessed value of the property or \$500, whichever is greater. That change is reflected in the attached ordinance and registration form.

City Staff has not received any communication regarding this ordinance following the Council meetings where this ordinance has been discussed

On January 8, 2024, Council had the opportunity to review the Vacant Property Code that was presented to Council. During that discussion, Council felt that the ordinance should have a registration fee of \$500 as opposed to 1% of the assessed value. Also discussed was a provision for vacant lots. During the discussion, Council felt that section needed further review. The discussion was to remove the vacant lots out of this ordinance and to handle any issues with the vacant lots through the nuisance abatement process. All recommendations from Council have been added to the ordinance.

This ordinance is an effort to establish new and available housing, City Staff has researched ordinances that require vacant properties to register with the City. This penalizes property owners that allow properties to sit vacant for an excessive time and enhances our abilities under Iowa Code 657A. This code allows property owners to rehab or sell without penalty. This is a common ordinance throughout Iowa.

RECOMMENDATION: Mayor and City Council consideration of approval of the second reading and waiving the third reading and adoption of the attached Ordinance Establishing Vacant Property Code.

ORDINANCE NO. _____

AN ORDINANCE ESTABLISHING VACANT PROPERTY CODE

WHEREAS the Carroll City Council desires to adopt a Vacant Property Code; and

WHEREAS the City Council finds that there are now, and may be in the future, vacant property/buildings which are dilapidated, unsafe, unhygienic, unfit for human habitation, occupancy, or use, and/or inadequately maintained so as to constitute public and/or private nuisances and create or contribute to blight, thereby jeopardizing public health, safety, prosperity and welfare; and

WHEREAS the City Council seeks to facilitate the identification and inspection, and to assure the proper maintenance of vacant properties/buildings for the purpose of preserving and promoting public health, safety, prosperity and welfare, and to abate and prevent public and private nuisances and potential fire hazards.

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

Section 1. Chapter 159 of the Code of Ordinances of the City of Carroll is hereby created and shall be titled “Vacant Property Code”, and shall read as follows:

CHAPTER 159 VACANT PROPERTY CODE

§ 159.01 PURPOSE

It is the purpose and intent of this ordinance to establish a vacant property code registration and maintenance program as a mechanism for preserving and promoting public health, safety, prosperity, and welfare; to abate and prevent public and private nuisances and potential fire hazards; and to provide for administration, enforcement, and penalties. This ordinance applies to all property types in the City of Carroll.

§ 159.02 DEFINITIONS

Definitions. For the purpose of this chapter, the following definitions shall apply unless the context clearly indicates or requires a different meaning.

ACCESSORY BUILDING/STRUCTURE. A separate subordinate building the use of which is incidental to that of the principal use or of the principal building or land and is located on the same parcel as the principal building.

AGENT. A designated representative of the property owner who may act on behalf of and make decisions for the owner with regard to the vacant property.

AUTHORIZED OFFICIAL. Members of the City Staff, including, but not limited to, the Building Official, Code Compliance Officer, or Fire Department Chief, shall oversee the administration and enforcement of this code. Work may include but is not limited to completion of administrative work, inspections or assessments, and/or other necessary actions in order to ensure compliance.

BUILDING. Any Structure used or intended for supporting or sheltering any use or occupancy.

DANGEROUS BUILDING. A building is deemed to be dangerous if it meets any of the definitions set forth in Chapter 145, City Code of Ordinances.

EXTERIOR PREMISES. The open space on the property or the portion of the property upon which there is not a structure.

GOOD REPAIR. Shall mean free from blight and hazardous conditions, clean, sanitary, and safe.

ILLEGALLY OCCUPIED. Shall include any occupancy in violation of City ordinances.

IMMINENT HAZARD. A condition which could cause serious or life-threatening injury or death at any time.

JUNK. Scrap metals or scrap materials, abandoned, dismantled or partially dismantled machinery, motor vehicles, other vehicles or appliances, and other items defined as junk in Chapter 51, City Code of Ordinances.

MIXED OCCUPANCY. Occupancy of a building in part for residential use and in part for some other use not accessory thereto.

OCCUPANT. An occupant is any person other than the record owner who leases or otherwise lawfully resides in a building or premises, or a portion of a building or premises.

OWNER. Any person holding title to the property, or with a legal or equitable interest in the property, as recorded in the Office of the Recorder for Carroll County.

PARTIALLY VACANT. A building that has one (1) or more stories or dwelling units vacant.

RESPONSIBLE PERSON. A natural person who is the owner, operator, agent or manager of any building, structure, or property and is responsible for the property's maintenance and/or management.

REFUSE. All garbage, rubbish, ashes, or other substances offensive to sight or smell, dangerous to the public health, or detrimental to the best interests of the community.

STRUCTURE. Anything constructed or erected, which requires location on the ground or attached to something having location on the ground.

UNOCCUPIED. A building which lacks a physical presence of any occupant for at least 180 consecutive days for the purpose for which it was erected or a building unfit for occupancy due to a failure to meet minimum standards set out by City Code of Ordinances. The storage of products, materials, or other personal property does not constitute occupancy unless otherwise authorized by the City zoning ordinance.

UNSECURED. A building or portion of a building that is open to entry by unauthorized persons without the use of tools.

VACANT BUILDING. A building shall be deemed to be vacant if it is unoccupied and/or no person currently resides in the building or operates a lawful business open regularly for business with the exception of holidays and seasonal businesses, and if it meets one or more of the following:

- (A) Unsecured or secured by means other than those used in the design of the building;
- (B) Declared unfit for occupancy as determined by the Building Official, Code Compliance Officer, Fire Department Chief, or other authorized City representative;
- (C) Been deemed a dangerous and/or dilapidated building by the City of Carroll;
- (D) Subject to housing, building, fire, health and safety, nuisance, or zoning code violations;
or
- (E) Lacks one or more utilities for a period of at least one hundred eighty (180) consecutive days. Vacant buildings do not include any buildings being constructed pursuant to a valid building permit issued by the City of Carroll that is progressing in accordance with timelines authorized under the issuance of the permit.

VACANT PROPERTY. Includes vacant buildings.

WASTE. Shall mean garbage, ashes, rubbish, refuse, or trash.

WEEDS. Dense growth of all weeds, vines, brush, or other vegetation which may constitute a health, safety, or fire hazard.

§ 159.03 APPLICABILITY

(A) General. The provisions of this Chapter shall apply to all buildings in any zoning district in the City of Carroll, vacant or partially vacant for over one hundred eighty (180) consecutive days.

(B) Conflict. In any case where a provision of this Chapter is found to be in conflict with a provision of any of the provisions of the Code of Ordinances, the provision which established a higher standard for the protection of the public health, safety, and welfare shall prevail.

(C) Application of Other Ordinances. Nothing contained herein shall be deemed to authorize the use of a structure or premises contrary to any other provision of the Code of Ordinances. Repairs, additions, or alterations to a structure shall be done in accordance with the procedures and provisions of State and local laws. Nothing in this Section shall be construed to cancel, modify, or set aside any provision of the City Zoning Ordinance or Building Code.

(D) Existing Remedies. The provisions in this Chapter shall not be construed to abolish or impair existing remedies of the City, or its officers or agencies, under State laws or this Code of

Ordinances, including the Zoning Ordinance, relating to the removal or demolition of any structure which is dangerous, unsafe, and/or unsanitary, or the abatement of public nuisances.

§ 159.04 REGISTRATION REQUIRED

(A) Vacant Property Registration Required.

- (1) Vacant Building. The owner of a vacant building to which this Chapter applies shall be required to register the property within ninety (90) days of becoming vacant. Upon enactment of this Chapter of the City Code, any vacant building must register no later than 90 days thereafter.

(B) Vacant Property Registration Form. The required form shall be completed by the property owner or agent and submitted to the Building Department. The owner/agent is responsible for updating the registration form annually and as changes occur.

The Registration Form shall require information including, but not be limited to, the following:

- (1) Contact information for all owners. If the owner does not reside within the State of Iowa, the owner shall provide the name, address, telephone number, and email address of an agent who is available for service of process within the State of Iowa. If the owner is other than a natural person or persons, the following shall apply, as appropriate:
 - (a) If the owner is a corporation, limited liability company, or limited or general partnership, the registration statement shall provide the names and addresses of all responsible persons and the name and business address of the registered agent for service of process pursuant to the Iowa Code.
 - (b) If an estate, the name and address of the executor of the estate.
 - (c) If a trust, the names and address of the trustee or trustees.
 - (d) If a partnership, the names and addresses of the partner or partners.
- (2) Contact information for a responsible person, as defined by this Chapter, who is a natural person who may be contacted at all times for inspections, emergency repairs, or maintenance, and who can respond to the vacant property when requested.
- (3) Proof of insurance coverage for the property including the following minimum amounts:
 - (a) \$100,000 in general liability coverage; and
 - (b) Fire and casualty coverage for all structures equal to no less than their replacement value, as determined by the applicant's insurance provider, or its assessed value determined by the Carroll County Assessor, or a minimum of \$50,000, or
 - (c) If insurance is not able to be obtained, a Bond in the amount of \$50,000 must be secured in the City's favor to ensure all structures on the property can be properly demolished and removed in the event of destruction without taxing public resources. Said Bond shall be submitted to the City Clerk.
 - (d) If neither insurance nor bond is secured, an Uninsured Property Fee shall be charged annually, in the amount of \$3,000. If the uninsured property fee is not paid, the Clerk shall send a statement of the annual fee by certified mail to the property owner and if not paid within 30 days, the Clerk shall certify the amount to the

County Treasurer and such amount shall then be collected with and in the same manner as general property taxes.

- (4) Proposed plans for the property and corresponding timeline for action. This may include any new construction, redevelopment, rehabilitation, or demolition plans for the property.
- (5) An acknowledgement by the owner/agent that grass and weeds shall not exceed a height as established by Section 50.02(9) of the Code of Ordinances and a plan for how the owner will comply with this requirement, including (if applicable) the name and telephone number of any company engaged to manage grass and weeds at the property.
- (6) An acknowledgment by the owner that snow and ice shall be removed from the public right-of-way within twenty-four (24) hours of snowfall and a plan for how the owner will comply with this requirement, including (if applicable) the name and telephone number of any company engaged to provide snow and ice removal services at the property.
- (7) An acknowledgment by the applicant that the owner is aware of and understands the vacant property standards set forth in § 159.05.

(C) Vacant Property Registration Fee. A *Registration Fee* shall be collected **at the time of registration and annually thereafter**. Failure to register a vacant property will result in the City charging an *Unregistered Property Fee* of \$750.00 and any other enforcement means provided in the City's Code of Ordinances. The vacant property registration fee shall be \$500.00 or 1% of the total assessed value of the property, whichever is greater. All fees, whether established herein or not, shall be set, or amended by subsequent resolution.

§ 159.05 VACANT PROPERTY STANDARDS

- (A) All vacant buildings subject to registration shall comply with the following standards:
- (1) Building Openings. Doors, windows, and other openings shall be weathertight and secured against entry by birds, vermin, and trespassers. Missing or broken glass in doors, windows, and other such openings shall be repaired and/or replaced with glass within twelve (12) months of becoming vacant. No building opening shall be boarded for more than twelve (12) months. All first floor or ground level windows, doors, and openings shall be free of any posters, paper, or fabric coverings.
 - (2) Waste Removal. All waste, debris, rubbish, and garbage shall be removed from the exterior of the property and from areas visible from the public right-of-way and adjacent properties such as porches, carports, or other open areas.
 - (3) Roofs. The roof and flashings shall be sound and tight, not admit moisture, or have defects which might admit moisture, rain, or roof draining and shall allow for sufficient drainage to prevent dampness or deterioration in the interior of the building.
 - (4) Building Structure. The building shall be maintained in a sanitary manner and in a manner that does not pose a threat to the public health, safety, and welfare.
 - (5) Structural Members. The structural members shall be free of deterioration and capable of safely bearing imposed dead and live loads.
 - (6) Foundation Walls. The foundation walls shall be maintained in a structurally sound and sanitary condition so as not to pose a threat to the public health, safety, and

welfare, shall be capable of supporting the load which normal use may cause to be placed thereon, and shall be free from open cracks and breaks, free from leaks, and resistant to vermin.

- (7) Exterior Walls. The exterior walls shall be free of holes, breaks, and loose or rotting materials. Exposed metal, wood, or other surfaces shall be protected from the elements and against decay or rust by periodic applications of weather-coating materials such as paint or similar surface treatment.
- (8) Decorative Features. The cornices, belt courses, corbels, terra cotta trim, wall facings, and similar decorative features shall be safe, anchored and in good repair. Exposed metal, wood, or other surfaces shall be protected from the elements and against decay or rust by periodic applications of weather-coating materials, such as paint or similar surface treatment.
- (9) Overhanging Extensions. All balconies, canopies, marquees, signs, metal awnings, stairways, fire escapes, standpipes, exhaust ducts, and similar features shall be in good repair, anchored, safe and sound. Exposed metal, wood, or other surfaces shall be protected from the elements and against decay or rust by periodic applications of weather-coating materials, such as paint or similar surface treatment.
- (10) Chimneys and Towers. Chimneys, cooling towers, smokestacks, and similar appurtenances shall be structurally safe and in good repair. Exposed metal, wood, or other surfaces shall be protected from the elements and against decay or rust by periodic applications of weather-coating materials, such as paint or similar surface treatment.
- (11) Walkways. Public walkways shall be in good repair, shall be safe for pedestrian travel, and shall be free of snow and ice. Snow and ice removal shall be completed within twenty-four (24) hours of a snowfall.
- (12) Accessory Building/Structures. Accessory buildings and structures such as garages, sheds, and fences shall be free from safety, health and fire hazards; and shall comply with these Vacant Building Maintenance Standards.
- (13) Exterior Premises. The surrounding premises upon which the structure or building is located shall be clean, safe, sanitary, free from waste, rubbish, garbage, excessive vegetation, shall not be used for exterior storage, and shall not pose a threat to public health, welfare, or safety.

§ 159.06 EXEMPTIONS

(A) Property actively listed for sale or lease. A vacant property that is actively listed and offered for sale or lease shall be exempt from the registration requirement subject to the following conditions.

- (1) The property is offered for sale at a price not to exceed twenty-five percent of the assessed value as documented by the Carroll County Assessor's Office unless the owner is able to submit recent comparable market data which justifies a higher value.
- (2) The property is offered for lease at a proposed rent that is comparable with the rental market throughout the community.
- (3) If after twelve (12) months of active listing or offering for lease, the property remains vacant, registration will be required.

- (B) Temporary Vacancy of Owner-Occupied Dwellings. A vacant owner-occupied residential property where the owner resides elsewhere for less than six (6) months per calendar year shall be exempt from registration requirement.

§ 159.07 VIOLATION AND ENFORCEMENT

- (A) Inspection and Assessment. The City is authorized to inspect and assess the property for compliance. Access to the interior of any building shall be with owner consent or pursuant to an administrative search warrant.
- (B) Violation of this Chapter. If the City determines the property is in violation of any provision of this Chapter, the City may notify the owner of the violation by providing a Notice of Violation via regular and certified mail and posting at a conspicuous place on the property. The Notice of Violation shall identify the sections in violation, required corrective action, and a time frame for completion.
- (C) Violations of other applicable City Codes. Registered properties shall remain subject to compliance with other applicable City Code provisions including, but not limited to, those pertaining to nuisances, property maintenance, zoning, dangerous building, and fire. Violations of other applicable code provisions will follow corresponding enforcement procedures.
- (D) Failure to Comply. If the owner fails to take corrective action within the specified time frame, the City reserves the right to pursue all available legal remedies including without limitation issuance of a municipal infraction citation or pursuit of title to the property pursuant to Iowa Code § 657A.10B.

§ 159.08 APPEALS

- (A) Appeals. The owner shall have the right to appeal a Notice of Violation by the authorized official to the City Manager.
 - (1) Written Request for Appeal. A written request for an appeal must be submitted within ten (10) calendar days from the date on the Notice of Violation. The written request shall include the following:
 - (a) Date
 - (b) Owner's name,
 - (c) Owner's address
 - (d) Owner's phone number
 - (e) Property address or parcel number
 - (f) Information supporting the owner's position
 - (2) Setting the Hearing. As soon as practicable after receiving the written appeal, the City Manager shall fix a date, time and place of hearing.
 - (3) Failure to Appeal. Failure of any person to file an appeal shall constitute a waiver of rights to an administrative hearing and adjudication of the notice of violation.
 - (4) Matters of Consideration. Only those matters or issues specifically raised by the appellant shall be considered in the hearing of the appeal.
 - (5) Decision. After hearing all testimony, the City Manager shall have 5 days to issue a decision. The decision shall be in writing and shall contain findings of fact, a

determination of the issues presented, and the requirements to be complied with. The decision shall be served on the appellant by certified mail, return receipt requested.

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

Section 3. SEVERABILITY CLAUSE. If any section, provisions, or part of this ordinance shall be adjudged invalid or unconstitutional such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

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

Passed and approved this ____ day of _____, 202__.

CITY OF CARROLL, IOWA

Gerald H. Fleshner, Mayor

ATTEST:

Laura Schaefer, City Clerk

CITY OF CARROLL

VACANT PROPERTY REGISTRATION FORM

The City of Carroll has adopted a Vacant Property Ordinance. The Code requires the annual registration of vacant property within the corporate City limits of Carroll, Iowa. Questions related to this registration can be directed to the City's Building Official or Code Compliance Officer at 712-792-1000.

Return completed form and applicable fees and/or additional documents to: City of Carroll, Building Department, 627 N. Adams Street, Carroll, IA 51401. **Please Print Clearly in Ink or Type**

Property Information	
Property Address:	
Parcel Identification Number (PIN):	
Does this property contain a structure: <input type="checkbox"/> YES <input type="checkbox"/> NO If YES, please describe structures (i.e. single-family house, garage, commercial building) What is the total assessed value of the property, as determined by the Carroll County Assessor:	
Property Owner Information	
Corporation/Owner Name:	
Corporation/Owner Mailing Address:	
Corporation/Owner Phone:	
Corporation/Owner Email Address:	
Primary Contact Person	
Name:	
Mailing Address:	
Phone:	Email Address:
Insurance Information	
Is the property insured with a minimum \$100,000 in general liability coverage? <input type="checkbox"/> YES <input type="checkbox"/> NO	
If there is a structure on the property is there Fire and Casualty insurance for all structures equal to their total assessed value or a minimum of \$50,000? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A (No Structures on the property) If YES, Coverage Amount: \$	
Insurance Company:	
Policy Number:	
Insurance Company Mailing Address:	
Insurance Company Phone:	Insurance Company Email Address:

Insurance Information (Cont.)	
If insurance is not available, then a BOND in the amount of \$50,000 must be secured in the City's favor to ensure all structures on the property can be properly demolished and removed in the event of destruction without taxing public resources.	
Is a BOND being secured in place of insurance coverage for this property? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A (insurance provided) If Yes, submit a copy of the Bond.	
If neither insurance or bond is secured an annual Uninsured Property Fee in the amount \$3,000 must be submitted with this Registration Form.	
Is a check made payable to the City of Carroll for the \$3,000 Uninsured Property Fee enclosed? <input type="checkbox"/> YES <input type="checkbox"/> NO <input type="checkbox"/> N/A (insurance or bond provided)	
Property Plans/Timeline	
Please describe the plans and related timeline for action on this property. (i.e. Plans to demolish or renovate existing structures within a specific time period) Use additional pages if necessary.	
Owner/Agent Acknowledgements	
As the responsible party (owner/agent) for this property I understand that we are responsible for the ongoing maintenance of exterior landscaping/lawn care including the control of weeds/grass. I agree to ensure that the height of weeds/grass will not exceed ten (10") inches in height. <input type="checkbox"/> YES <input type="checkbox"/> NO	
The following company/person is responsible for the lawn care of this property: Company/Contact Name: Company/Contact Phone Number:	
As the responsible party (owner/agent) for this property I understand that we are responsible for the ongoing snow removal from all public sidewalks within twenty-four (24) hours of snowfall. <input type="checkbox"/> YES <input type="checkbox"/> NO	
The following company/person is responsible for the snow removal from public sidewalks at this property: Company/Contact Name: Company/Contact Phone Number:	
As the responsible party (owner/agent) for this property I understand that we are responsible for adhering to the Vacant Property Standards as outlined in the Vacant Property Ordinance. (Chapter 159) <input type="checkbox"/> YES <input type="checkbox"/> NO	
Annual Registration Fee	
An annual Vacant Property Registration Fee pursuant to Chapter 159 is due at the time of registration. "Vacant Property registration fee shall be \$500.00 or 1% of the total assessed property value as determined by the Carroll County Assessor, whichever is greater. Under City Code 159.04 an unregistered property will pay a \$750.00 fee in addition to the Registration fee. Is a check made payable to the City of Carroll for the Vacant Property Registration Fee enclosed? <input type="checkbox"/> YES <input type="checkbox"/> NO	
Owner/Agent Signature	
I hereby certify that the information contained in this form is accurate and I understand that it is my responsibility to inform the City of Carroll of any changes to this information.	
Signature	Date
Printed Name:	Title:



City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Aaron Kooiker, City Manager 
FROM: Dan Hannasch, Fire Chief and Building/Fire Safety Official 
DATE: February 21, 2024
SUBJECT: Establishing a Temporary Portable Storage Containers Ordinance

After the last Council meeting on February 12, Staff reviewed the ordinance and would recommend that in the Business and Industrial Districts Section, the “in an area visible from the property’s primary street or on parcels that are adjacent to a residential district” wording be removed. The revised ordinance does not allow any temporary portable storage containers in any type of zoning district if the property is used as residential since that property would be covered under any of the Residential District’s code.

At the January 22 Council meeting, Staff was asked how many storage containers were being used in residential areas. Staff sent out an email that identified five units. Staff doesn’t feel any of these are acceptable and would not recommend grandfathering any of them in at this time. Also, with this discussion becoming public, staff has not received any comments at this time.

Staff was advised that there was an issue with temporary portable storage containers being used in residential yards as permanent storage containers. Staff has prepared an ordinance that would allow temporary portable storage containers in residential districts, however, would not allow those storage containers to be used permanently in residential areas. This ordinance would help with keeping all areas from becoming a nuisance by regulating temporary portable storage containers, whereas a storage shed would be made of conventional wood-stud construction. Business and Industrial Districts would still be able to use temporary portable storage containers as storage with some limitations.

RECOMMENDATION: Mayor and City Council consideration and first reading of the attached Ordinance amending the Code of Ordinances of the City of Carroll by adding a new Section 170.39 in Chapter 170 entitled “Temporary Portable Storage Containers”.

ORDINANCE NO _____

**AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF
CARROLL, IOWA, BY ADDING A NEW SECTION LIMITING THE USE OF
TEMPORARY PORTABLE STORAGE CONTAINERS WITHIN THE CORPORATE
LIMITS OF THE CITY OF CARROLL**

BE IT ENACTED by the City Council of the City of Carroll, Iowa:

SECTION 1. NEW SECTION. The Code of Ordinances of the City of Carroll, Iowa, is amended by adding a new Section 170.39 in Chapter 170 entitled "Temporary Portable Storage Containers", which is hereby adopted to read as follows:

170.39 TEMPORARY PORTABLE STORAGE CONTAINERS

1. Definition

"Temporary Portable Storage Container" shall be defined as: a container primarily fabricated for the purpose of transporting freight or goods on a truck, railroad or ship, including cargo containers, shipping containers, storage units, or other portable structures that are placed on private property and used for storage of items, including, but not limited to, clothing, lawn and garden materials, lawnmowers, snowblowers, other equipment, goods, household or office furnishings, materials and merchandise. Temporary Portable Storage Containers shall also include, but not limited to storage box shipping containers, storage moving "pods", or any other similar portable storage containers, whether with or without wheels, and whether with or without a chassis.

2. Districts

A. Residential Districts: The use of Temporary Portable Storage Containers in a Residential District including RB-1 and P.U.D. Districts is prohibited, except for the following uses:

1. A single Temporary Portable Storage Container may be used in all residential zoning districts when a building permit has been issued for construction of a residential unit on that parcel. The Temporary Portable Storage Container shall be allowed on residential parcels during construction only. The Temporary Portable Storage Container shall be removed within ten (10) days after final building inspection by the City Building Officials upon completion of the residential unit or ten (10) days after the end of the construction period, whichever comes first.

2. No Temporary Portable Storage Container shall be permitted on a vacant parcel unless the vacant parcel is adjacent to the parcel where a construction or remodel project has been issued a building permit by the City Building Officials.

3. Temporary Portable Storage Container may be allowed on a residential parcel for a period not to exceed ten (10) days, if requested, and said request is allowed by building and zoning officials.

4. Temporary Portable Storage Containers shall not impede traffic or pedestrians. No Temporary Portable Storage Container shall be located in a

circulation aisle/lane, fire access lane, public utility easement or public right-of-way, including streets, sidewalks, and parks.

5. Temporary Portable Storage Containers shall not be considered an accessory building and shall not be allowed as such.

B. Business Districts: The use of Temporary Portable Storage Containers in any Business District is prohibited, except for the following:

1. Temporary Portable Storage Containers may be used for shipping and receiving merchandise and goods, provided that the Temporary Portable Storage Container does not remain stationary for more than five (5) days.

2. Temporary Portable Storage Containers may be used for storing merchandise or goods, including long-term storage, provided that the Temporary Portable Storage Container is not kept in the front setback area or landscaped area, designated parking areas, fire access lanes, or public right-of-way.

Any property used as residential in a Business District and is a nonconforming use in the Business District shall be prohibited from the use of a Temporary Portable Storage Container on that property and is subject to Section 170.39(2)(A) above.

3. Temporary Portable Storage Containers may be used for construction or remodeling purposes when a building permit has been issued for construction on a parcel. The Temporary Portable Storage Container shall be allowed during construction only. The Temporary Portable Storage Containers shall be removed within ten (10) days after final building inspection by the City Building Officials upon completion of the business unit or ten (10) days after the end of the construction period, whichever comes first. No Temporary Portable Storage Container shall be permitted on a vacant parcel unless the vacant parcel is adjacent to the parcel where a construction or remodel project has been approved by the City Building and Zoning Officials.

4. Temporary Portable Storage Containers shall not impede traffic or pedestrians. No Temporary Portable Storage Container shall be placed or located in a circulation aisle/lane, fire access lane, public utility easement or public right-of-way, including streets, sidewalks, and parks.

C. Industrial Districts: The use of a Temporary Portable Storage Container is permissible in all industrial districts, provided they are not stored on public rights-of-way, in fire access lanes, in landscaped or front setback areas.

1. Temporary Portable Storage Containers shall not impede traffic or pedestrians. No Temporary Portable Storage Container shall be placed or located in a circulation aisle/lane, fire access lane, public utility easement or public right-of-way, including streets, sidewalks, and parks.

2. Any property used as residential in an Industrial District and is a nonconforming use in the Industrial District shall be prohibited from the use of a Temporary Portable Storage Container on that property and is subject to Section 170.39(2)(A) above.

3. Vertical stacking of Temporary Portable Storage Containers and stacking of any other materials on top of or around any Temporary Portable Storage Container shall be prohibited in all residential districts. Vertical stacking of Temporary Portable Storage

Containers in business and industrial districts shall be allowed but limited to two containers, one stacked on top of another. Stacking of any other materials on top or around Temporary Portable Storage Containers shall be prohibited.

4. In all zoning districts, Temporary Portable Storage Containers must be kept in good repair, be secured against unauthorized entry and comply with City health regulations.
 - A. A Temporary Portable Storage Container is not in a state of good repair when it is incapable of being moved intact, holes in the container exist due to damage or rust, or it has been infested with vermin or other pests, has lapsed into disrepair or deterioration, or has been desecrated with graffiti to the point it becomes an eyesore to the public.
 - B. Any Temporary Portable Storage Container that is not in the state of good repair must be removed immediately.
5. Temporary Portable Storage Containers used for construction purposes must be approved by the City Building and Zoning Officials prior to placement when used during construction or remodel purposes for less than twelve (12) months.
6. A Temporary Portable Storage Container shall not be used as a dwelling or living quarters, nor for camping, cooking or recreation purposes for any amount of time in any zoning district.
7. Any Temporary Portable Storage Container existing on any property in the City of Carroll on the date of final passage of this ordinance shall be removed from such property or be brought into compliance with the provisions of this section within thirty (30) days of final passage of this ordinance.

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

SECTION 3. SEVERABILITY CLAUSE. If any section, provision or part of this Ordinance shall be adjudged to be invalid or unconstitutional, such adjudication shall not affect the validity of the Ordinance as a whole or any section, provision or part thereof not adjudicated invalid or unconstitutional.

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

PASSED AND APPROVED by the City Council of the City of Carroll, on this ____ day of _____, 2024.

Gerald H. Fleshner, Mayor

ATTEST:

Laura Schaefer, Clerk

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City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Honorable Mayor and City Council Members
FROM: Aaron Kooiker, City Manager 
DATE: February 21, 2024
SUBJECT: Rezoning Request from Matt Wendl, Carroll County Redemption, LLC

Background:

A request was received from Matt Wendl, Carroll County Redemption, LLC, to rezone Lot 3, Wendl Subdivision Plat 2, City of Carroll, Carroll County, Iowa from R-6, Mobile Home Parks to B-2, General Business District. The property is located on the south side of US Highway 30, west of Carroll Community Estates.

Analysis:

When considering rezoning requests, the Planning and Zoning Commission and City Council should consider the following: Comprehensive Plan and Public Input.

Comprehensive Plan:

A comprehensive plan serves as a long-range plan for community improvement, development, and growth. Iowa Code recommends for communities to adopt comprehensive plans, and that these plans should "include information on the amount, type, intensity and density of existing land use, trends in the market price, and plans for future land use throughout the municipality" (Chapter 18B). Said plans serve as policy guides and are intended to be flexible and adaptive over time, setting forth the basic framework to guide activities and manage change.

After reviewing the 2013 Carroll Comprehensive Plan, this specific area was identified as future Agricultural land use. Other surrounding parcels are zoned business and industrial in the Carroll Future Land Use Plan. Adjoining Lot 2 Wendl Subdivision Plat 2 (parcel 07-30-126-012) is zoned R-6, Mobile Home Parks, and currently used as a residential use. Lot 3 Wendl Subdivision Plat 2 (parcel 07-30-123-011) is currently dually zoned. The north portion is B-2 (General Business) and the south portion is zoned R-6 (Residential). Rezoning of the south portion of this parcel would create a cohesive land use pattern that abuts both business and industrial land uses that currently exist and comply with the Carroll Comprehensive Plan.

Public Input:

As required by the City's Zoning Ordinance, letters were sent to property owners within 200' of the proposed rezoning and notice was published in the Carroll Times Herald on February 16, 2024, notifying the public of the requested rezoning. As of the date of this memo, no comments have been received by the City.

Alternatives:

At the close of the public hearing to permit objections or recommendations from the public, the City Council shall approve or deny the rezoning request. The following options exist for the Council:

1. Recommended approval of the rezoning request from R-6, Mobile Home Parks to B-2, General Business District for Lot 3, Wendl Subdivision Plat 2, City of Carroll, Carroll County, Iowa;
2. Recommend denial of the rezoning request from R-6, Mobile Home Parks to B-2, General Business District for Lot 3, Wendl Subdivision Plat 2, City of Carroll, Carroll County, Iowa;
3. Table pending additional comment/feedback.

PLANNING AND ZONING COMMISSION DISCUSSION: The Planning and Zoning Commission reviewed the rezoning request at their February 14, 2024, meeting. No public comments or objections were received.

PLANNING AND ZONING COMMISSION RECOMMENDATION: The Commission unanimously voted to recommend that the City Council approve the proposed rezoning.

STAFF RECOMMENDATION:

Mayor and City Council conduction of the required public hearing and passage and approval of the Ordinance rezoning Lot 3, Wendl Subdivision Plat 2, City of Carroll, Carroll County, Iowa from R-6, Mobile Home Parks to B-2, General Business District.

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE ZONING MAP REFERRED TO IN SECTION 6-5.06 OF THE ZONING ORDINANCE INCORPORATED IN CHAPTER 170 OF THE CODE OF ORDINANCES OF THE CITY OF CARROLL, IOWA AND ALTERING THE ZONING DISTRICT FOR REAL ESTATE SITUATION IN THE CITY OF CARROLL, CARROLL COUNTY, IOWA:

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

SECTION 1. The Zoning Map referred to and incorporated as a part of Section 6-5.06, Chapter 170 of the Code of Ordinances, City of Carroll, Iowa is hereby amended to the extent of altering the Zoning District of the following property described from R-6, Mobile Home Parks to B-2, General Business District:

Lot 3, Wendl Subdivision Plat 2, City of Carroll, Carroll County, Iowa

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

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

SECTION 4. The Ordinance shall be in effect from and after its final passage, approval and publication as provided by law.

Passed and approved by the Carroll City Council this _____ day of _____, 2024.

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

BY: _____
Gerald H. Fleshner, Mayor

ATTEST:

Laura A. Schaefer, City Clerk

I certify that the foregoing was published as Ordinance No. _____ on the ____ day of _____, 2024.

Laura A. Schaefer, City Clerk



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: February 20, 2024

SUBJECT: Carroll City Ordinance Chapter 50.08 amendment

In an effort to streamline the abatement process for long grass in the city, the Code Enforcement Officer and myself created an ordinance similar in process to that of our snow removal ordinance. This presented ordinance will allow the City to have a property mowed in a quicker time frame after notice is left with the property owner. The current ordinance requires the City to go through the nuisance abatement process and has taken up to 30 days to get a property mowed. The presented ordinance will allow the City to have the property mowed after 72 hours post notification.

RECOMMENDATION: Council consideration and discussion of the ordinance change amendment to Chapter 50.08 of the City of Carroll Ordinance.

ORDINANCE NO. _____

AN ORDINANCE AMENDING THE CODE OF ORDINANCES OF THE CITY OF CARROLL, IOWA, 2011, BY AMENDING PROVISIONS PERTAINING TO NUISANCE ABATEMENT PROCEDURE

BE IT ENACTED by the City Council of the City of Carroll, Iowa:

SECTION 1. Chapter 50 is amended by adding a new Section 08 and renumbering the remaining subsections:

50.08 MOWING OF PROPERTIES.

1. Definitions. Unless otherwise expressly stated, the following terms shall have the meaning given in this subsection:
 - a. CURB, CURB LINE, or CURBING means the outer boundaries of a street at the edge of that portion of the street usually traveled by vehicular traffic.
 - b. CUT or MOW means to mechanically maintain the growth of grass, weeds, or brush at a uniform height.
 - c. PROPERTY OWNER: The record titleholder or the contract purchaser of record, if any.
 - d. PARKING means that part of a street in the City not covered by a sidewalk and lying between the lot line or property line and the curb line; or on unpaved streets, that part of the street lying between the lot line or property line and that portion of the street usually traveled by vehicular traffic.
2. Uniform Height Specifications
 - a. Any property within the City of Carroll, whether vacated or non-vacated, is required to be mowed any time the grass, weeds and brush reaches a height where it can become a habitat for vermin, or a health, safety or fire hazard. Ornamental grasses are excluded. Specifically, grass, weeds or brush, except trees, shall be cut, mowed and maintained to conform to the following height specification
 - i. Developed Residential Areas: not to exceed eight inches (8")
 - ii. Undeveloped Residential Areas: not to exceed twelve inches (12")
 - iii. Business and Industrial Areas: not to exceed eight inches (8")

iv. Agricultural Areas: not to exceed sixteen inches (16")

3. Obligation of Property Owner.

- a. The property owner shall cut, mow and maintain all grass, weeds, and brush upon the property owner's property and adjacent to the curb line or outer boundary of any street, which includes the parking area abutting the owner's property, to a uniform height as defined in section 2.
- b. City building officials or chief of police or their designated representative may give the property owner in violation of this ordinance a notice entitled "Official Notice – Failure to Maintain Grass, Weeds, and Brush" setting forth the location/address of the violation and to whom the notice is directed with the explanation of the violations. This notice shall be personally served upon the owner of the residence by the city building officials or the police department. If personal service is not possible, written notice of such violation shall be affixed to the front door of the premises. If the owner is leasing or renting the premise, the tenant shall be personally served or notice affixed to the front door and the property owner shall also be personally served with the notice. The owner of the property shall have seventy-two (72) hours from time of service or posting of this notice in which to take action and bring the property into compliance with this code. The existence of extraordinary weather conditions as determined by the building officials or police chief shall extend the seventy-two (72) hours until such extraordinary weather conditions have dissipated. If after notice, the property owner has not brought the property into compliance according to section 2 of this ordinance, the police chief or their designated representative is authorized to issue a civil citation pursuant to section 364.22 of the Code of Iowa.
- c. A second subsequent violation of this section shall not be considered a repeat offense pursuant to section 364.22, Code of Iowa, for the purposes of increasing the civil penalty, unless the prior or preceding offenses have occurred within the current mowing season.

4. Mowing By the City of Carroll. Whenever a violation has remained unabated pursuant to section 3, and the time for the property owner to take action after service of the notice has expired, the city may take action to remedy the violation either by use of city personnel and equipment or by contracting the work to be undertaken.

5. Right to Assess. When the City completes or causes to complete the compliance action of the property, the city may assess the property owner the actual cost plus any administrative costs of the compliance action of the violation, in addition to taking any other action provided for in this section.

6. Assessment of Costs. The actual cost including an administrative cost of seventy-five dollars (\$75) per occurrence, shall be paid by the property owner. The property owner shall be sent an itemized bill by the city for said costs to permit the voluntary payment thereof by the property owner. The bill shall be sent within thirty (30) days of the city's actions as set forth in subsection 5 of this section. Failure to pay said bill within thirty (30) days after mailing of bill will cause the action to appear on a schedule of assessment to be forwarded to the City Clerk.

7. Schedule of Assessments. Whenever action by the city to remedy the violation as provided in this section, and the right to assess provided for in subsection 6 is invoked, the city shall cause to be prepared a schedule giving the name of the owner, so far as known, a description of the property, the date when the work was done, and the amount charged to each lot, and for what work and materials the charge was made. As soon thereafter as practicable the schedule shall be filed with the City Clerk

8. Certification For Collection. Upon receipt of the schedule of assessments and certification by the City Clerk, the City Clerk shall file said assessments with the County Treasurer for collection in the manner provided by law.

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

SECTION 3. SEVERABILITY CLAUSE. If any section, provision or part of this ordinance shall be adjudged invalid or unconstitutional such adjudication shall not affect the validity of the ordinance as a whole or any section, provision or part thereof not adjudged invalid or unconstitutional.

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

Passed and approved this _____ day of _____, 2024.

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

Gerald H. Fleshner., Mayor

ATTEST:

Laura A. Schaefer, City Clerk

I certify that the foregoing was published as Ordinance No. _____ on the
_____ day of _____, 2024.

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, Finance Director/City Clerk *las*

DATE: February 21, 2024

SUBJECT: Not to Exceed \$1,282,500 General Obligation Capital Loan Notes (Golfview Subdivision and Fire Rescue Vehicle)

- Resolution Fixing Date for a Meeting on the Proposition to Authorize a Loan Agreement and the Issuance of Notes to Evidence the Obligations of the City Thereunder

In the FY 24 re-estimated budget, three projects have been identified for the need for debt proceeds to fund the projects:

Rec Center Buildings Improvements	\$500,000
Fire Rescue Vehicle	\$600,000
Golfview Subdivision	\$600,000

In 2022, a public hearing was held for the Rec Center Project so this is ready for issuance. The Fire Rescue Vehicle and the Golfview Subdivision Projects require a public hearing in order to issue this debt.

The attached resolution sets a public hearing for the next Council meeting on March 11, 2024. The schedule to issue this debt is as follows:

March 11	Hold public hearing
March 25	Receive interest rate proposals
April 8	Council to approve loan agreement
May 9	Close and receive debt proceeds

City staff plans to work with the local banks to solicit interest rate bids. The first debt payment will be on June 1, 2024, and a final payment in FY 2026.

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

RECOMMENDATION: Council consideration and approval of the attached resolution setting the public hearing date for March 11, 2024, and directing City Clerk to publish said notice.

February 26, 2024

The City Council of the City of Carroll, State of Iowa, met in regular session, in the Council Chambers, City Hall, 627 N. Adams Street, Carroll, Iowa, at 5:15 P.M., on the above date. There were present Mayor _____, in the chair, and the following named Council Members:

Absent: _____

Vacant: _____

* * * * *

Council Member _____ introduced the following Resolution entitled "RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$1,282,500 GENERAL OBLIGATION CAPITAL LOAN NOTES OF THE CITY OF CARROLL, STATE OF IOWA (FOR ESSENTIAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF", 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 resolution duly adopted as follows:

RESOLUTION FIXING DATE FOR A MEETING ON THE AUTHORIZATION OF A LOAN AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED \$1,282,500 GENERAL OBLIGATION CAPITAL LOAN NOTES OF THE CITY OF CARROLL, STATE OF IOWA (FOR ESSENTIAL CORPORATE PURPOSES), AND PROVIDING FOR PUBLICATION OF NOTICE THEREOF

WHEREAS, it is deemed necessary and advisable that the City of Carroll, State of Iowa, should provide for the authorization of a Loan Agreement and issuance of General Obligation Capital Loan Notes, to the amount of not to exceed \$1,282,500, as authorized by Sections 384.24A and 384.25, of the Code of Iowa, for the purpose of providing funds to pay costs of carrying out essential corporate purpose project(s) as hereinafter described; and

WHEREAS, the Loan Agreement and Notes shall be payable from the Debt Service Fund; and

WHEREAS, before a Loan Agreement may be authorized and General Obligation Capital Loan Notes, issued to evidence the obligation of the City thereunder, it is necessary to comply with the provisions of the Code of Iowa, as amended, and to publish a notice of the proposal and of the time and place of the meeting at which the Council proposes to take action for the authorization of the Loan Agreement and Notes and to receive oral and/or written objections from any resident or property owner of the City to such action.

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

Section 1. That this Council meet in the Council Chambers, City Hall, 627 N. Adams Street, Carroll, Iowa, at 5:15 P.M., on the 11th day of March, 2024, for the purpose of taking action on the matter of the authorization of a Loan Agreement and issuance of not to exceed \$1,282,500 General Obligation Capital Loan Notes, for essential corporate purposes, the proceeds of which notes will be used to provide funds to pay the costs of the opening, widening, extending, grading and drainage of the right-of-way of streets, sidewalks, trails, highways, avenues, alleys, and public grounds; the construction, reconstruction, and repairing of any street, sidewalk and streetscape improvements, with related signage, utility, traffic control devices, street lighting fixtures, and the acquisition of real estate for such purposes; the acquisition, construction, improvement and equipping of the sewer system; and equipping the fire department, including the acquisition of a fire rescue vehicle.

Section 2. To the extent any of the projects or activities described in this resolution may be reasonably construed to be included in more than one classification under Subchapter III of Chapter 384 of the Code of Iowa, the Council hereby elects the "essential corporate purpose" classification and procedure with respect to each such project or activity, pursuant to Section 384.28 of the Code of Iowa.

Section 3. The Clerk is authorized and directed to proceed on behalf of the City with the negotiation of terms of a Loan Agreement and the issuance of General Obligation Capital Loan Notes, evidencing the City's obligations to a principal amount of not to exceed \$1,282,500, to select a date for the final approval thereof, to cause to be prepared such notice and sale information as may appear appropriate, to publish and distribute the same on behalf of the City and this Council and otherwise to take all action necessary to permit the completion of a loan on a basis favorable to the City and acceptable to the Council.

Section 4. That the Clerk is hereby directed to cause at least one publication to be made of a notice of the meeting, in a legal newspaper, printed wholly in the English language, published at least once weekly, and having general circulation in the City. The publication to be not less than four clear days nor more than twenty days before the date of the public meeting on the issuance of the Notes.

Section 5. The notice of the proposed action to issue notes shall be in substantially the following form:

(To be published between: February 20, 2024 and March 7, 2024)

NOTICE OF MEETING OF THE CITY COUNCIL OF THE
CITY OF CARROLL, STATE OF IOWA, ON THE MATTER OF
THE PROPOSED AUTHORIZATION OF A LOAN
AGREEMENT AND THE ISSUANCE OF NOT TO EXCEED
\$1,282,500 GENERAL OBLIGATION CAPITAL LOAN NOTES
OF THE CITY (FOR ESSENTIAL CORPORATE PURPOSES),
AND THE HEARING ON THE ISSUANCE THEREOF

PUBLIC NOTICE is hereby given that the City Council of the City of Carroll, State of Iowa, will hold a public hearing on the 11th day of March, 2024, at 5:15 P.M., in the Council Chambers, City Hall, 627 N. Adams Street, Carroll, Iowa, at which meeting the Council proposes to take additional action for the authorization of a Loan Agreement and the issuance of not to exceed \$1,282,500 General Obligation Capital Loan Notes, for essential corporate purposes, to provide funds to pay the costs of the opening, widening, extending, grading and drainage of the right-of-way of streets, sidewalks, trails, highways, avenues, alleys, and public grounds; the construction, reconstruction, and repairing of any street, sidewalk and streetscape improvements, with related signage, utility, traffic control devices, street lighting fixtures, and the acquisition of real estate for such purposes; the acquisition, construction, improvement and equipping of the sewer system; and equipping the fire department, including the acquisition of a fire rescue vehicle. Principal and interest on the proposed Loan Agreement will be payable from the Debt Service Fund.

At the above meeting the Council shall receive oral or written objections from any resident or property owner of the City to the above action. After all objections have been received and considered, the Council will at the meeting or at any adjournment thereof, take additional action for the authorization of a Loan Agreement and the issuance of the Notes to evidence the obligation of the City thereunder or will abandon the proposal to issue said Notes.

This notice is given by order of the City Council of the City of Carroll, State of Iowa, as provided by Sections 384.24A and 384.25 of the Code of Iowa.

Dated this _____ day of _____, 2024.

City Clerk, City of Carroll, State of Iowa

(End of Notice)

PASSED AND APPROVED this 26th day of February, 2024.

Mayor

ATTEST:

City Clerk

CERTIFICATE

STATE OF IOWA)
) SS
COUNTY OF CARROLL)

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

WITNESS my hand and the seal of the Council hereto affixed this 27th day of February, 2024.

City Clerk, City of Carroll, State of Iowa

(SEAL)

City of Carroll

627 N. Adams Street

Carroll, Iowa 51401

(712) 792-1000

FAX: (712) 792-0139

MEMO TO: Honorable Mayor and City Council Members

FROM: Aaron Kooiker, City Manager 

DATE: February 22, 2024

SUBJECT: Carroll Area Access Television Coordinator Agreement Amendment

Jason Lambertz has requested that his coordinator contract with the City regarding Carroll Area Access Television 6 (CAAT6) be adjusted for cost of living and costs of equipment. Currently the contract pays \$300 per pay period to oversee the community calendar and \$90 per video that is edited and ran. This has been the ongoing cost for the last 10 years.

Lambertz would propose a change to \$400 per pay period for the community calendar and \$100 per video edited for CAAT6.

Current costs are:	Annual pay of	\$7,800	Proposed	\$10,400
Video edited:	City approximately	\$2,160		2,600
	County supervisors	\$4,680		5,200
	School Board	\$1,080		1,200
	Estimated Total:	\$15,720		\$19,400

The insurance requirements have also been updated to amounts the City requires in other service contracts.

RECOMMENDATION: Council consideration and approval of the attached resolution amending the Carroll Area Access Television Coordinator Agreement.

RESOLUTION NO. _____

**A RESOLUTION APPROVING THE CARROLL AREA ACCESS TELEVISION
COORDINATOR AGREEMENT**

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, the Carroll Area Access Television Coordinator Agreement is attached hereto; and

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

NOW, THEREFORE, BE IT RESOLVED that the Carroll Area Access Television Coordinator Agreement, be authorized and approved, and that the Mayor is authorized to execute the contract on behalf of the City of Carroll.

PASSED AND APPROVED by the City Council of the City of Carroll, Iowa, this 26th day of February, 2024.

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

BY: _____
Gerald H. Fleshner, Mayor

ATTEST:

By: _____
Laura A. Schaefer, City Clerk

CARROLL AREA ACCESS TELEVISION COORDINATOR AGREEMENT

This Agreement is entered into as of the 26th day of February, 2024, between the City of Carroll (City) and Jason Lambertz dba Finer Detail, (CAAT Coordinator). The Carroll Area Access Television (CAAT) Board of Directors supervises the operation of the CAAT channel.

1. **Independent Contractor.** Subject to the terms and conditions of this Agreement the City hereby affirms the CAAT Coordinator as an independent contractor to perform the services set forth herein on behalf of the City, and the CAAT Coordinator hereby agrees to such. This Agreement is a continuation and reaffirmation of a long-term independent contractor relationship between the parties or predecessors.

2. **Duties and Responsibilities.** The CAAT Coordinator's duties and responsibilities are set forth in the By Laws of Carroll Area Access Television and the Cable Access Policy and Procedure Guidelines, and copies thereof are attached as Exhibit A, which may be amended in writing from time to time, or supplemented with subsequent services to be rendered by the CAAT Coordinator.

3. **Term.** This Agreement shall begin upon execution by the parties and will continue unless cancelled by either party with minimum 30 days notice. This Agreement shall also terminate upon the CAAT Coordinator's death.

4. **Compensation.** The CAAT Coordinator shall be paid \$400 a week for performing his duties and responsibilities and an additional \$100 for every meeting production including but not limited to Carroll City Council meetings, Carroll Community School District Board meetings and Carroll County Board of Supervisors meetings.

5. **Confidentiality.** The CAAT Coordinator acknowledges that during this engagement he may have access to and become acquainted with various information, records and operations of the City including, without limitation, customer lists, account information and procedures. The CAAT Coordinator agrees that he will not disclose any of the aforesaid, or use any of them in any manner, either during the term of this Agreement or at any time thereafter. All files, records, documents, information, letters, notes, lists, notebooks, and similar items relating to the business of CAAT, whether prepared by the Coordinator or otherwise coming into his possession, shall remain the exclusive property of CAAT. The CAAT Coordinator shall not retain any copies of the foregoing without prior written permission. Upon the expiration or earlier termination of this Agreement, or whenever requested by the City, the CAAT Coordinator shall immediately deliver to the City all such files, records, documents, information, and other items in his possession or under his control.

6. **Conflicts of Interest.** The CAAT Coordinator represents that he is free to enter into this Agreement and that this engagement does not violate the terms of any agreement between he and any third party. During the term of this agreement, he shall devote as much of his time, energy and abilities to the performance of his duties hereunder as is necessary to perform the required duties in a timely and productive manner.

7. **Property.** All City owned equipment used in the CAAT productions shall remain at its present location in City Hall and shall not be removed therefrom. On termination of this Agreement, or whenever requested, the CAAT Coordinator shall immediately deliver and return all property in his possession, or under his care and control, if any, belonging to the City.

The Coordinator shall provide all cameras and tripods necessary to carry out his duties herein.

8. **Termination.** The City may terminate this Agreement at any time by thirty (30) days written notice to the CAAT Coordinator. In addition, if the CAAT Coordinator is convicted of any crime or offense, fails or refuses to comply with his duties and responsibilities, is guilty of serious misconduct in connection with performance hereunder, or materially breaches provisions of this Agreement, the City at any time may terminate the engagement of the Coordinator immediately and without prior written notice to him.

9. **Independent Contractor.** The CAAT Coordinator has never been a City of Carroll employee and this Agreement shall not render him an employee, partner, agent of, or joint venture with the City for any purpose. He is and will remain an independent contractor in his relationship with the City. The City shall not be responsible for withholding taxes with respect to the Contractor's compensation hereunder. The CAAT Coordinator shall have no claim against the City of Carroll for vacation pay, sick leave, retirement benefits, social security, worker's compensation, health or disability benefits, unemployment insurance benefits, or employee benefits of any kind.

10. **Insurance.** CAAT Coordinator shall provide certificates of insurance acceptable to the City of Carroll. In addition, the CAAT Coordinator shall include the City of Carroll as an additional insured for claims caused by the CAAT Coordinator. Commercial General Liability Insurance shall be provided in the following amounts:

- \$1,000,000.00 Each Occurrence
- \$2,000,000.00 General Aggregate
- \$1,000,000.00 Auto Liability
- Workers Compensation State Statutory Limits

11. **Successors and Assigns.** All of the provisions of this Agreement shall be binding upon and inure to the benefit of the parties and their respective heirs or successors.

12. **Jurisdiction and Choice of Law.** The laws and courts of the State of Iowa shall govern the validity of this Agreement, the construction of its terms and the interpretation of the rights and duties of the parties hereto.

13. **Headings.** Section headings are not to be considered a part of this Agreement and are not intended to be a full and accurate description of the contents hereof.

14. **Waiver.** Waiver by one party of breach of any provision of this Agreement by the other shall not operate or be construed as a continuing waiver.

15. **Assignment.** The CAAT Coordinator shall not assign any of his rights under this Agreement, or delegate the performance of any of his duties hereunder, without the prior written consent of the City.

16. **Notices.** Any and all notices, demands or other communications required or desired to be given hereunder by any party shall be in writing and shall be validly given or made to another party if personally served, or if deposited in the United States mail, certified, postage prepared, return receipt requested. If such notice or demand is served personally, notice shall be deemed constructively made at the time of such personal service. If such notice, demand or other communication is given by mail, such notice shall be conclusively deemed given five days after deposit thereof in the United States mail addressed to the party to whom such notice, demand or other communication is to be given as follows:

CAAT
COORDINATOR: Jason Lambertz dba Finer Detail

City: CAAT
%Aaron Kooiker
City Hall
627 N Adams Street
Carroll, IA 51401

A party may change its address for purposes of this paragraph by written notice given to the other party.

17. **Modification or Amendment.** No amendment, change or modification of this Agreement shall be valid unless in writing signed by both parties.

18. **Entire Understanding.** This document and the attached Exhibit A constitute the entire understanding and agreement of the parties, and any and all prior agreements, understandings and representations are hereby terminated and canceled in their entirety and are of no further force and effect.

19. **Unenforceability of Provisions.** If any provision of this Agreement, or any portion thereof, is held to be invalid and unenforceable, the remainder of this Agreement shall remain in full force and effect.

IN WITNESS WHEREOF the undersigned have executed this agreement as of the day and year first written above.

CITY OF CARROLL

CAAT COORDINATOR

By _____
Gerald H. Fleshner, Mayor

Jason Lambertz dba Finer Detail

ATTEST:

By _____
Laura A. Schaefer, City Clerk

EXHIBIT A

BY-LAWS OF CARROLL AREA ACCESS TELEVISION

Introduction

On April 11, 2005, the City of Carroll ("City") renewed its cable television franchise with MCC Iowa, LLC, doing business as Mediacom ("Mediacom"). Included in the ordinance renewing the Mediacom franchise is paragraph 3.14 "Education and Government Access." This paragraph of the franchise states that Mediacom will provide an additional public access channel with a grant for construction costs and an additional capital grant for equipment and facilities for the additional access channel. Public, educational and governmental ("PEG") channels are provided by the 1992 Federal Cable Act, 47 U.S.C. Section 531.

Purpose

It is the purpose of these By-Laws to create a citizens' Board of Directors to oversee the operation of this new access channel. This Board shall be known as the "Carroll Area Access Television (CAAT) Board." Those serving as directors on this Board shall do so as volunteers. Their stated purpose will be to supervise the operation of this channel so that the channel will accomplish the purpose of serving the public, and furthering the public, educational and governmental uses of this local access channel within the intent of the 1992 Cable Act.

Organization

The City hereby designates the CAAT Board as a volunteer organization with the following structure:

The Board shall consist of at least five and not more than nine persons. No less than two persons shall be designated representatives from each of the school systems located in the City of Carroll. One representative may be nominated from the Carroll Chamber of Commerce. At least two other persons shall be community representatives. The City Manager of Carroll shall be an ex-officio member without voting power.

The charge of this Board shall be to supervise the operation of the local access channel created by the 2005 Franchise Agreement between the City of Carroll and Mediacom including but not limited to programming content, fees, personnel to operate the channel, and any other general tasks necessary to see that the channel serves the public interests. Included in the tasks of the Board will be regular meetings to set policy for the operation of the channel, and to receive reports from the Coordinator of the channel. Meetings may be set at such intervals as the Board determines are necessary for the carrying out of these tasks. The CAAT Board will adopt access policy and procedure guidelines for administration by the Coordinator, and amend these guidelines from time to time as may be required.

An additional duty of the CAAT Board will be to hear and decide appeals of programming decisions made by the Coordinator, when a program provider is dissatisfied with a

decision of the Coordinator. Appeals will be held on adequate notice to the dissatisfied person(s). Decisions on appeal will be by majority vote of a quorum of the Board. No further appeal shall be allowed.

Coordinator

The regular, daily operation of this local access channel will be conducted by the Coordinator. The Coordinator will be hired by the City Manager. The duties of the Coordinator will include but not be limited to the following:

1. Deciding which programs are broadcast on this CAAT access channel, and which programs should not be broadcast. The Coordinator is expressly charged with preventing the broadcast of obscene material, sexually explicit material, indecency, nudity or material soliciting or promoting unlawful conduct.
2. Requiring that each provider of programming for the CAAT channel must sign a CAAT Channel Agreement proving among other things that the programs provided are suitable for broadcast to the general public, do not violate the above-stated decency standards, and that the program provider will indemnify the City of Carroll from any violations of law including but not limited to libel, slander or copyright infringement actions.
3. Reporting periodically to the CAAT Board at regular meetings or special meetings including the programming content, projected changes in programming, and the specific compliance by the program providers with the cable access policy and procedure guidelines adopted by the CAAT Board.
4. Collecting any fees for either copying video tape or DVDs, or any other fees for services provided by CAAT.

Any compensation for the Coordinator must be approved by the City Manager, who will also have authority to replace the Coordinator should that ever be necessary

Nomination of Board Members

Members of the CAAT Board will be nominated by the City Manager, with approval by the City Council of Carroll. Their terms will be indefinite, and it is requested that any Board member desiring to end his or her service as a Board member should give the City Manager 60 days notice in advance so that the position may be filled. Board Members may be removed and/or replaced by the City Manager, with approval by the City Council of Carroll.

Board members shall not have the authority to expend money of the City of Carroll, but if expense money is needed for purposes of this Board, they may make such requests through the City Manager.

Manner of Acting

The act of the majority of the directors present at a meeting at which a quorum is present shall be the act of the Board. A director shall be considered present at a meeting of the Board of Directors or of a committee designated by the Board if he or she participates in such meeting by conference telephone or similar communications equipment by means of which all persons participating in the meeting can hear each other.

Presumption of Assent

A director of the corporation who is present at a meeting of the Board of Directors at which action on any matter is taken shall be presumed to have assented to the action taken unless his or her dissent shall be entered in the minutes of the meeting or unless he or she shall file his or her written dissent to such action with the person acting as the Secretary of the meeting before the adjournment thereof, or unless he or she shall forward such dissent by registered or certified mail to the Secretary of the Board immediately after the adjournment of the meeting. Such right to dissent shall not apply to a director who voted in favor of such action.

Indemnification

The City of Carroll and its insurer shall indemnify any director, Coordinator or employee of CAAT against all expenses and liabilities reasonably incurred by or imposed upon him or her in connection with any proceeding or settlement to which he or she may be made a party, or in which he or she may become involved, by reason of his or her being or having been a director, Coordinator or employee of CAAT except in such cases wherein the director, Coordinator or employee is adjudged to be liable for misconduct in the performance of duty, provided that in the event of a settlement the indemnification herein shall apply only when the Board of Directors approve such settlement and reimbursement as being for the best interests of the corporation. The foregoing right of indemnification shall be in addition to and not exclusive of all other rights to which such director or officer may otherwise be entitled.

Amendments

These Bylaws may be altered, amended or repealed and new Bylaws may be adopted only by resolution of the Board of Directors.

*Adopted
6-28-05
by Board of
Directors*

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CITY OF CARROLL

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CARROLL CABLE ACCESS POLICY AND PROCEDURE GUIDELINES

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I. PEG ACCESS PROGRAMMING

The City of Carroll defines three (3) types of access programming for Access Channel 6 as follows:

A. PUBLIC ACCESS:

1. Any citizen of Carroll or Carroll County may produce and/or submit a program for cablecast, by completion of a Program Provider Agreement form.
2. Requires personal identification, sponsorship and DISCLAIMER:
 - a. Must run at least thirty (30) seconds.
 - b. Must contain the name of the citizen(s) who produced and/or sponsored the program.
 - c. Must contain the DISCLAIMER (which is the DISCLAIMER referred to throughout this text):

“THE VIEWS EXPRESSED IN THE FOLLOWING VIDEO PRESENTATION ARE THE SOLE RESPONSIBILITY OF THE PRODUCER(S) AND THUS DO NOT REPRESENT THE VIEWS OR OPINIONS OF THE CITY OF CARROLL, THE MAYOR, CITY COUNCIL, OR CITY STAFF”.

3. The Telecommunications Production Coordinator shall attempt to resolve conflicts. (See Section V, “Formal Grievance Policy and Procedure”)

B. EDUCATIONAL ACCESS:

1. Programming produced or supplied by recognized representatives of an educational institution, public or private; such as:
 - Carroll Community School District.
 - Kuemper Catholic Schools.
 - Glidden-Ralston Community Schools.
 - Other local or area educational institutions.
2. Educational institution representatives determine if content is “educational”.
3. Requires personal identification DISCLAIMER

C. GOVERNMENT ACCESS:

1. Programming supplied or produced by local government agencies.
2. Content of program qualifies as an open meeting as defined by Iowa Code.
3. Meeting may be taped by Coordinator or the person(s) designated by the Coordinator.
4. Highest priority in scheduling.
5. As a guide, priority in taping and scheduling shall be in this order:
 - a. The Coordinator shall ensure that the following public meetings are routinely cablecast live or taped for showing on local PEG access channel:
 - Carroll City Council
 - Carroll Planning and Zoning Commission
 - b. The following public meetings may be cablecast live or taped at the

CARROLL CABLE ACCESS POLICY AND PROCEDURE GUIDELINES

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discretion of the Coordinator, in consultation with the City Manager:

- Carroll Library Board
 - Carroll Parks and Recreation Board
 - Carroll CAAT Board
 - Carroll Board of Adjustment
- c. The following public meetings may be cablecast live or taped at the discretion of the Coordinator, in consultation with the administrator or person in charge of the meeting:
- Carroll Community School District School Board
 - Carroll County Board of Supervisors
6. Programming should include personal identification of sponsorship and producer responsibility.
7. These meetings will be taped gavel to gavel, if personnel and technology permit.

II. PROGRAM CONTENT

In accordance with federal, state and local law, a program being cablecast live or on tape on the PEG Channel may not include gambling or obscenity/pornography. If the Telecommunications Production Coordinator believes herein that a program may violate the guidelines stated, the Telecommunications Production Coordinator will contact the City or County Attorney and follow the instruction given by same. The recommendation of the City or County Attorney may include removing the program in question from cablecast pending review and finding of the City or County Attorney. "Time, place, and manner restriction" may be applied by the City or County Attorney on the PEG Channel.

- A. GAMBLING.** No program may promote or conduct any commercial lottery, raffle, contest or game involving prizes award in whole or in part by lot or chance.
- B. OBSCENITY/PORNOGRAPHY.** The program may not contain material which is obscene as defined by:
1. The average person, applying contemporary community standards, would find that the work, taken as a whole, appeals to the prurient interest.
 2. The work depicts or describes, in a patently offensive way, sexual conduct specifically defined by the applicable state law.
 3. The work, taken as a whole, lacks serious literary, artistic, political or scientific value.
- C. SOLICITATION.** The program may not solicit funds or other property of value from viewers, except for non-profit or charitable organizations or functions.
- D. ADVERTISING.** The program may not promote the sale of products or services, including prices, or promote or endorse a trade or business.
- E. PRODUCTS OR SERVICE.** The program may not discuss or show products or service made available by persons, corporation or institutions which have a commercial interest in the subject of the programs. It may, however, identify underwriters providing grants or contributions to defray the cost of programs.

CARROLL CABLE ACCESS POLICY AND PROCEDURE GUIDELINES

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The identification format must be exactly like the following:

THIS PROGRAM HAS BEEN MADE POSSIBLE (IN PART) BY A GRANT FROM/BY SUPPORT FROM THE (SPONSOR'S FULL NAME).

- F. COMMERCIAL IDENTIFICATION.** The program may not promote, or make reference to any products, service, trademark or brand name in any manner which does not in some way correlate with the message being brought forth in the program on the access channel, providing grants or contributions to defray the cost of programs.
- G. MISREPRESENTATION.** The program may not contain any material intended to defraud the viewer or designed to obtain money by false or fraudulent pretenses, representation or promises.
- H. ILLEGALITIES.** The program may not contain any material which constitutes libel, slander, defamation, invasion of privacy or publicity rights, unfair competition or violation of trademark or copyright or which may otherwise violate any local, state or federal law.
- I. PROGRAM DISCLAIMER.** The following DISCLAIMER will appear preceding every program that is submitted for cablecast. It is the responsibility of the producer to edit on this DISCLAIMER before the first cablecast of a program. If the DISCLAIMER does not appear on the program, that program will be pulled out of the cablecasting schedule and the producer notified that her/his program will not be cablecast again until the program DISCLAIMER is edited onto the program. See Section I, "PEG Access Programming," Article A, "Public Access," Section 2-c for complete DISCLAIMER.
- J. APPROVALS, CLEARANCES.** Producers must obtain in writing, and be able to produce upon request, all necessary approvals, clearances, licenses, etc... for the use of any program material to be cablecast. This includes, but is not limited to, approvals by broadcasting stations, networks, sponsors, music licensing organizations, copyright owners, performers' representative, and all persons featured in the program material, and any other approvals that may be necessary to transmit the program via public access channel.
- K. PROGRAM UNDERWRITING.** The underwriting of community access programs to defray cost is permitted on the PEG access channel provided that such underwriting does not constitute commercial exploitation of the PEG Access Channel.
- L. UNDERWRITING GUIDELINES.**
1. Advertising, as defined in the "content" section, is not permitted.
 2. Corporate logos with an accompanying slogan are permitted at the opening and/or close of programming.
 3. Underwriters' phone numbers are not permitted.
 4. Underwriting acknowledgments may be spoken and/or written but are limited to ten (10) seconds each at the beginning or the end of the program.
 5. Any mention of product or services performed is prohibited.
 6. The picture of the commercial establishment underwriting a program is not permitted, unless it is part of the copyrighted company or corporation logo.
- M. POLITICAL GUIDELINES.** Legally qualified candidates for public office desiring to use the PEG access channel must adhere to the following:

CARROLL CABLE ACCESS POLICY AND PROCEDURE GUIDELINES

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1. For municipal, state and county offices, material is cable cast after the last official deadline for filing papers has passed, and ending at 6:00 p.m. the Saturday before the election.
2. For federal officers, the material is cablecast beginning six months before the election and ending at 6:00 p.m. the Saturday before the election.
3. The minimum length of any program in which a candidate appears is five minutes.
4. The total amount of time allotted to any one candidate from public office to appear on the PEG Access Channel is one hour per month, excluding panel discussions or candidate forums.

III. DISCS AND TAPES REFUSED FOR CABLECAST

Discs and tapes that are refused to be cablecast must be retrieved within fourteen (14) days notification for correction. If not retrieved within that time, or if a stamped self-addressed mailer has not been provided, the City and Telecommunications Production Coordinator reserves the right to erase and recycle or discard these materials.

IV. DISC AND TAPE LABELING

All programs must be accurately timed and labeled on the storage case and/or disc or tape cassette with the following:

- A. Producer's name.
- B. Producer's telephone number.
- C. Series or program title.
- D. Program record date.
- E. Type of access programming (educational access, government access, public access).
- F. Preroll (length of tape to run before switching to cable) and total run times.

V. FORMAL GRIEVANCE POLICY AND PROCEDURE

Any person may present a formal written grievance to the Telecommunications Production Coordinator, in person, by email, or by mail. All formal written grievances requires the following information in order to be processed:

- A. Name of all persons participating in filing of the grievance, or identification of a single "contact" person to whom the response should be presented by an individual in the event that a person claims to represent a group or organization.
- B. The current addresses of all persons participating in the filing to the grievance or of the designated "contact" person.
- C. Current names and work telephone numbers of all persons participating in the filing of the grievance, or of the designated "contact" person.
- D. An indication of the time of day and location at which persons filing the grievance and/or the designated "contact" person can most likely be reached.
- E. The nature of the grievance clearly stated with relevant details as follows:
 1. If the grievance is based on a policy or procedure, or program content, it should include:
 - a. An explanation of which policy or procedure is in question.
 - b. The nature of the grievance against the policy or procedure.
 - c. The recommendation(s) for change in policy or procedure that is believed needed.

CARROLL CABLE ACCESS POLICY AND PROCEDURE GUIDELINES

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2. If the grievance is based on an incident, it should include the following relevant information:
 - a. The name of, or a description of, the staff person(s) involved in the grievance incident.
 - b. The name of, or a description of, any other person(s) involved in the grievance incident.
 - c. The date and the time of day of the grievance incident.
 - d. The location where the grievance incident occurred.
 - e. A clear and complete explanation of what occurred and/or the behavior of the staff person(s) and/or other person(s) involved in the incident.
- F. Once the grievance is received, the Telecommunications Production Coordinator will attempt to make an initial contact with the person(s) filing the grievance, or with the designated "contact" person, within five (5) working days. A written response can be expected no later than 14 working days from the date that the grievance was received, with appropriate allowance given for postal delay.
- G. If party requesting grievance is not satisfied with the Telecommunications Production Coordinator's decision, they can then take their appeal to the CAAT Board. If not satisfied with the CAAT Board, they may appeal to the City Manager. The City Manager's decision will be final and conclusive.
- H. Failure to follow the grievance policies and procedures as stated above may result in a delayed response to any grievance. Successive failure to follow grievance policies and procedures will relieve the City from any responsibility to respond to the grievance.

VI. GUIDELINES FOR ENFORCEMENT PROCEDURE

- A. When the Telecommunications Production Coordinator determines that there has been an apparent violation of any of the guidelines that have been previously mentioned in this document the Telecommunications Production Coordinator may:
 1. With regard to alleged violations of any of these guidelines and procedures he/she will send the user written notification of the alleged violation and advise the user of her/his right to meet with the Telecommunications Production Coordinator before a final determination, including possible sanctions, is made. The user shall be advised that her/his request for a meeting must be made to the Telecommunications Production Coordinator orally or in writing within two weeks of the date of the letter of notification.
 2. Immediately suspend cablecast of a program, provided that the program contains alleged violations of procedures previously stated in these guidelines, or provided that continued cablecast of the program would create clear and substantial risk of legal liability for Public Access Channel. In the event of suspension of Cablecast, the user shall be sent written notification of the alleged violation within 48 hours of the suspension. Copies of that notice shall be sent at the same time to all members of the CAAT Board, City Council and City Manager. All other procedures for processing alleged violations, indicated in the following section, shall also apply.
- B. After meeting with user, or if no meeting is requested, after two weeks from the date the user was notified of the infraction, the Telecommunications Production Coordinator

CARROLL CABLE ACCESS POLICY AND PROCEDURE GUIDELINES

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must take one or more of the following actions:

1. Take no further action.
 2. Suspend for a period of time, or revoke in whole or in part, the user's rights to use the Public Access Channel.
 3. Take such other action as is fair, reasonable and equitable.
- C. No person shall have user rights suspended or revoked unless the Telecommunications Production Coordinator determines that the user's conduct is an aggravated infraction of the PEG Access Channel rules and regulations. In determining whether an infraction is aggravated, the Telecommunications Production Coordinator shall consider whether:
1. The user has been involved in previous infractions.
 2. The infraction reflects a serious disregard by the user of the personal or property rights of others.
 3. The infraction was intentional or demonstrated a willful disregard for these rules and procedures.
- D. The Telecommunications Production Coordinator shall notify the user in writing of a decision to impose sanctions as soon as possible. If the Telecommunications Production Coordinator suspends or revokes user rights and if the Telecommunications Production Coordinator determines that the user's conduct seriously endangered the person or property of others, the notice shall so state, and the revocation or suspension shall take effect immediately. Otherwise, sanctions shall not take effect until 20 days after the user is notified of the Telecommunications Production Coordinator's decision. The CAAT Board, Mayor, City Council and City Manager shall be sent a copy of any notice required by this section. If party is not satisfied with Telecommunications Production Coordinator's decision, they may appeal to the CAAT Board.
- E. Upon receipt of appeal from a user, the CAAT Board shall include the matter in its agenda, granting priority over all the other agenda matters except for the appeals made under this section. That portion of a CAAT Board meeting at which an appeal is heard shall be open to the public and shall be recorded. At the meeting the Telecommunications Production Coordinator shall describe any sanctions imposed and the basis for alleging a violation of the Public Access Channel's rules. The user shall then be entitled to testify regarding the alleged violation and any sanctions. Both user and the Telecommunications Production Coordinator may present witnesses or evidence related to the alleged violation. Public comment will be taken at the discretion of the Board.
- F. If the CAAT Board determines that there is sufficient basis to justify the Telecommunications Production Coordinator's determination of a violation of the Public Access Channel's rules, then that determination shall be affirmed. The CAAT Board may modify the Telecommunications Production Coordinator determination or any sanctions imposed or may make a new determination or impose new sanctions. If the CAAT Board determines there was no basis for the Telecommunications Production Coordinator's determination of a violation of the Public Access Channel's rules, the CAAT Board shall remove any sanctions which were based upon the determination. All decisions made by the CAAT Board shall be final and conclusive.

CARROLL CABLE ACCESS POLICY AND PROCEDURE GUIDELINES

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VII. MISCELLANEOUS RULES AND REGULATIONS

There will be no charge for playing videos over the channel.

The Telecommunications Production Coordinator can make copies of CAAT and City programs at her/his discretion. Arrangements may be made directly with the Coordinator for copies and charges will be set by the Coordinator.

Y:\Van Dyke & Werden\Jim\Word\City-CAAT\CAATGuidelines.docjrv

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: February 20, 2024
SUBJECT: Carroll Recreation Center Improvement Project- 2021
 • Change Order No. 10

During construction at the Carroll Recreation Center, unexpected items were discovered that needed to be addressed. The items are detailed in the attached, proposed Change Order No. 10 and summarized below.

The added work includes:

- Transformer Pad and Site Utility Modifications: \$9,940:** This was added and communicated with Council after the discovery of the sewer line leaving the building in a different location than previously estimated. While some of this is for modification of sewer line and connection, most of it is concerning the concrete pad and moat that is still in question with Mid-American Energy.
- Door 145 Automatic Operator: \$6,026:** This was not added to the project scope but made available to be added at a later time. This allows the north 24/7 access door to be utilized by all patrons and helps eliminate the usage of the east doors for handicap accessibility utilizing the 24/7 services.

Transformer Pad and Site Utility Mods	\$	9,940.00
<u>Door 145 Automatic Door Operator</u>	<u>\$</u>	<u>6,026.00</u>
Total Amount for Change Order No. 9	\$	15,966.00

	<u>Cost</u>	<u>Completion Date</u>
Original Contract	\$ 6,265,300.00	October 5, 2023
Change Order No. 1 (Approved)	\$ 29,564.00	15 days
Contract with Change Order #1	\$ 6,294,864.00	October 20, 2023
Change Order No. 2 (Approved)	\$ 6,068.00	No Days
Contract with Change Order #2	\$ 6,300,932.00	October 20, 2023
Change Order No. 3 (Approved)	\$ 28,648.00	No Days
Contract with Change Order #3	\$ 6,329,580.00	October 20, 2023
Change Order No. 4 (Approved)	\$ 122,267.00	No Days
Contract with Change Order #4	\$ 6,451,847.00	October 20, 2023
Change Order No. 5 (Approved)	\$ 29,176.00	No Days

Contract with Change Order #5	\$ 6,481,023.00	October 20, 2023
Change Order No. 6 (Approved)	\$ 7,303.00	No Days
Contract with Change Order #6	\$ 6,488,326.00	October 20, 2023
Change Order No. 7 (Approved)	\$ 5,523.00	No Days
Contract with Change Order #7	\$ 6,493,849.00	February 1, 2024
Change Order No. 8 (Accepted)	\$ (4,082.00)	No Days
Contract with Change Order #8	\$ 6,489,767.00	February 1, 2024
Change Order No. 9 (Accepted)	\$ 625.00	No Days
Contract with Change Order #9	\$ 6,490,392.00	February 2024
Change Order No. 10 (Proposed)	\$ 15,966.00	No Days
Contract with Change Order #10	\$ 6,506,358.00	February 17, 2024

The budget for the Carroll Recreation Center Improvements Project included a planned construction contingency of \$312,265. After approval of Change Order No's 1,2,3,4,5,6,7,8, and No. 9, \$87,173 of the planned construction contingency remains. If Change Order No. 10 is approved \$71,207 will remain for the project.

No additional workdays were included with Change Order No. 10. A substantial completion date of February 17th has been set.

RECOMMENDATION: Mayor and City Council consideration and approval of the attached Change Order No. 10 in the amount of \$15,966.00 for the Carroll Recreation Center Improvement Project - 2021.

AIA Document G701™ – 2017

Change Order

PROJECT: *(Name and address)*
Carroll Recreation Center Building
Improvements 2021
716 N Grant Road
Carroll, Iowa 51401

CONTRACT INFORMATION:
Contract For: Carroll Recreation Center
Building Improvements 2021
Date: 6.16.2022

CHANGE ORDER INFORMATION:
Change Order Number: 10
Date: 2.19.2024

OWNER: *(Name and address)*
City of Carroll
627 N Adams Street
Carroll, Iowa 51401
Phone Number: 712-792-1000

ARCHITECT: *(Name and address)*
RDG Planning & Design
301 Grand Avenue
Des Moines, IA 50309
Architect's Project No.: R3003.272.01

CONTRACTOR: *(Name and address)*
Badding Construction
814 West 9th Street
Carroll, Iowa 51401
Phone Number: 712-792-4123

THE CONTRACT IS CHANGED AS FOLLOWS:

(Insert a detailed description of the change and, if applicable, attach or reference specific exhibits. Also include agreed upon adjustments attributable to executed Construction Change Directives.)

- 1) See attached 'Transformer Pad and Site Utility Modifications', as described: \$9,940.00
- 2) See attached 'Door 145 Automatic Operator - Revision 02', as described: \$6,026.00

TOTAL CHANGE: \$15,966.00

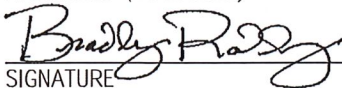
The original Contract Sum was	\$ <u>6,265,300.00</u>
The net change by previously authorized Change Orders	\$ <u>225,092.00</u>
The Contract Sum prior to this Change Order was	\$ <u>6,490,392.00</u>
The Contract Sum will be increased by this Change Order in the amount of	\$ <u>\$15,966.00</u>
The new Contract Sum including this Change Order will be	\$ <u>6,506,358.00</u>

The Contract Time will be unchanged by () days.
The new date of Substantial Completion will be February 1, 2024.

NOTE: This Change Order does not include adjustments to the Contract Sum or Guaranteed Maximum Price, or the Contract Time, that have been authorized by Construction Change Directive until the cost and time have been agreed upon by both the Owner and Contractor, in which case a Change Order is executed to supersede the Construction Change Directive.

NOT VALID UNTIL SIGNED BY THE ARCHITECT, CONTRACTOR AND OWNER.

RDG Planning & Design
ARCHITECT *(Firm name)*


SIGNATURE

Brad Rodenburg, AIA, Project Manager
PRINTED NAME AND TITLE

2.19.2024
DATE

Badding Construction
CONTRACTOR *(Firm name)*


SIGNATURE

Nick Badding, President
PRINTED NAME AND TITLE

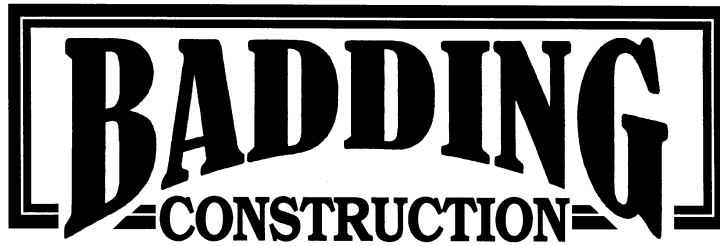
02.19.2024
DATE

OWNER *(Firm name)*

SIGNATURE

PRINTED NAME AND TITLE

DATE



January 5, 2024

RDG Planning & Design
301 Grand Avenue
Des Moines, IA 50309

RE: Carroll Recreation Center
Building Improvements Project 2021
Carroll, IA
Transformer Pad and Site Utility Modifications

Brad,

Please find listed below and attached the cost for Transformer Pad and Site Utility Modifications.

Total Cost: \$ 9,940.00

Sincerely,

Nick Badding
President

cc: Bill Kunecke
Chad Tiemeyer
Andy Snyder

Contractor's Cost Summary

Project : Carroll Recreation Center Building Improvements Project 2021	Reference: Transformer Pad and Site Utilities Modifications
Contractor: Badding Construction Company Carroll, Iowa	Date: 1/5/2024

1.)	Labor	\$4,210.00	
2.)	Materials	\$1,566.00	
3.)	Equipment	\$325.00	
4.)	Subtotal (lines 1 thru 3)		\$6,101.00
5.)	Overhead & Profit (10.0% of line 4)		\$610.10
6.)	Premium Time on Contract Work		\$0.00
7.)	Subcontractor's		
	a. J & K Contracting	\$2,981.50	
	b.	\$0.00	
	c.	\$0.00	
	d.	\$0.00	
	e.	\$0.00	
	f.	\$0.00	
	g.	\$0.00	
	h.	\$0.00	
8.)	Total Subcontractor Cost		\$2,981.50
9.)	Contractor's OH & P on Subcontractor's Work (5% of line 8)		\$149.08
10.)	Subtotal (lines 4, 5, 6, 8 and 9)		\$9,841.68
11.)	Insurance & Performance Bond @ 0.10%		\$98.42
12.)	Total Cost (lines 10 & 11)		\$9,940.00
13.)	Adjustment in Contract Time (calendar days):		0 days

Carroll Recreation Center
 Transformer Pad and Site Utilites Modifications

1/31/2024

Badding Construction Cost Breakdown	material	hrs	labor	equip	total
Transformer Pad and Rock Moat		56	\$3,920		\$3,920
Concrete	\$564				\$564
Granular Fill	\$902				\$902
Reinforcing steel, filter fabric and misc material & equipment	\$100			\$325	\$425
					\$0
Field Supervision & Coordination		2	\$140		\$140
Project Management			\$150		\$150
Sub-Total Cost	\$1,566	58	\$4,210	\$325	\$6,101



Invoice

10703 Justin Drive
Urbandale, IA 50322
Phone 515-233-5500
Fax 515-278-2351

DATE: 12/19/2023

DESCRIPTION	AMOUNT
**Could not return SA-3 Structure <i>(ALL WORK ACCORDING TO ATTACHED TICKET DATED 10/11/2023)</i>	
MH Connector A-Lok 285- 1 EA	150.00
SA-3 Adjusting Rings- 2 EA	200.00
SA-3 48x2.0- 1 EA	554.00
SA-3 48x4.5- 1 EA	1,246.50
SA-3 48x3.0 Cone- 1 EA	831.00
TOTAL	\$ 2,981.50

Make all checks payable to **J & K Contracting LLC**
If you have any questions concerning this invoice, contact 515-233-5500

THANK YOU FOR YOUR BUSINESS!

INVOICE

Page No. 1 of 2



INVOICE NO.
27983001

REMIT TO	RINKER MATERIALS
	P.O. BOX 936217
	ATLANTA, GA 31193-6217

BILL TO	795133	J & K CONTRACTING LLC 10703 JUSTIN DR URBANDALE IA 50322
	SHIP TO	887695

CUSTOMER P.O. NUMBER	ORDER DATE	REF NO.	DATE DUE	DUNS NUMBER
5010 2308CL C.2	09/25/23		11/10/23	

INVOICE SHIP DATE	SHIP VIA	TERMS	TAX ID
10/11/23		Net 10th Prox	

ORDERED	SHIPPED	PIECES	SO #	ITEM NO.	DESCRIPTION	PRICE	U/M	AMOUNT
2			23428991	9015048000000	Gasket P2 48 Inch PRO#:7723115MH1 SB#:00655334 SC#: SA-1	.000	EA	.00
2			23428991	9021002860000	MH Connector A-Lok 2B5 PRO#:7723115MH1 SB#:00655334 SC#: SA-1	150.000	EA	300.00
1			23428991	9090100270400	Adjusting Ring 27x 4 Inch PRO#:7723115MH1 SB#:00655334 SC#: SA-1	100.000	EA	100.00
1			23428991	20480130030000010	J48x1.0 BBL P2 Ctd PRO#:7723115MH1 SB#:00655334 SC#: SA-1	277.000	EA	277.00
1			23428991	20480430030000820	J48x2.0 Monoln1/2 P2 Ctd PRO#:7723115MH1 SB#:00655334 SC#: SA-1	1004.000	EA	1,004.00
1			23428991	2204808230413	J48x8 Cvr Tp2B 27 Ecc P2 Ctd PRO#:7723115MH1 SB#:00655334	755.000	EA	755.00

Continued On Next Page

THIS MATERIAL SHIPPED FROM PLANT NUMBER: 6335 MARSHALLTOWN PRECAST 2002 E OLIVE ST MARSHALLTOWN IA 50108 Tel: (641)753-8515 Fax: (600)000-0000	SUB-TOTAL ▶	7,791.00
	INVOICE TOTAL ▶	7,791.00
	USD DOLLARS	PLEASE PAY FROM THIS INVOICE



INVOICE

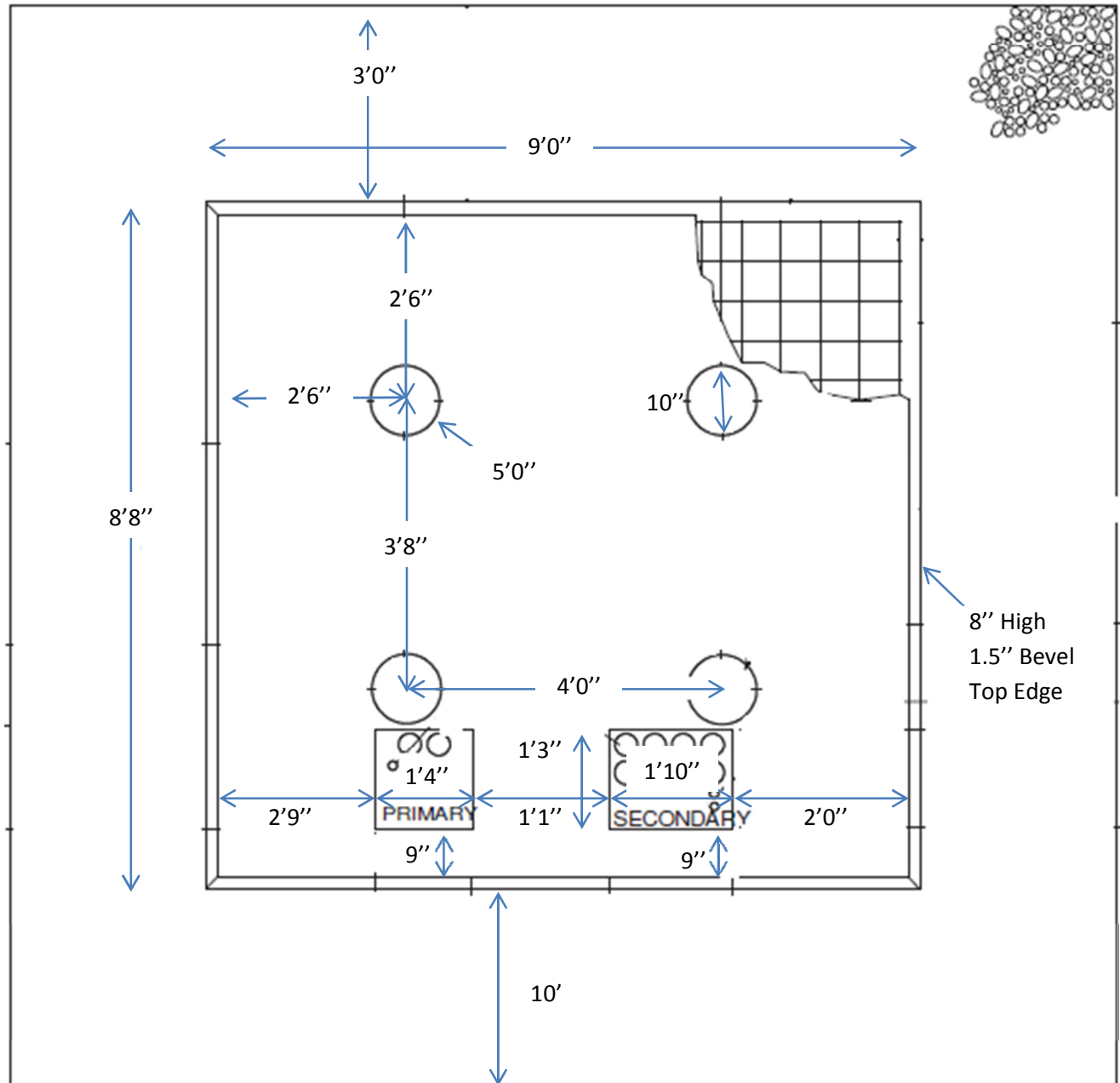
Page No. 2 of 2

INVOICE NO.
27963001

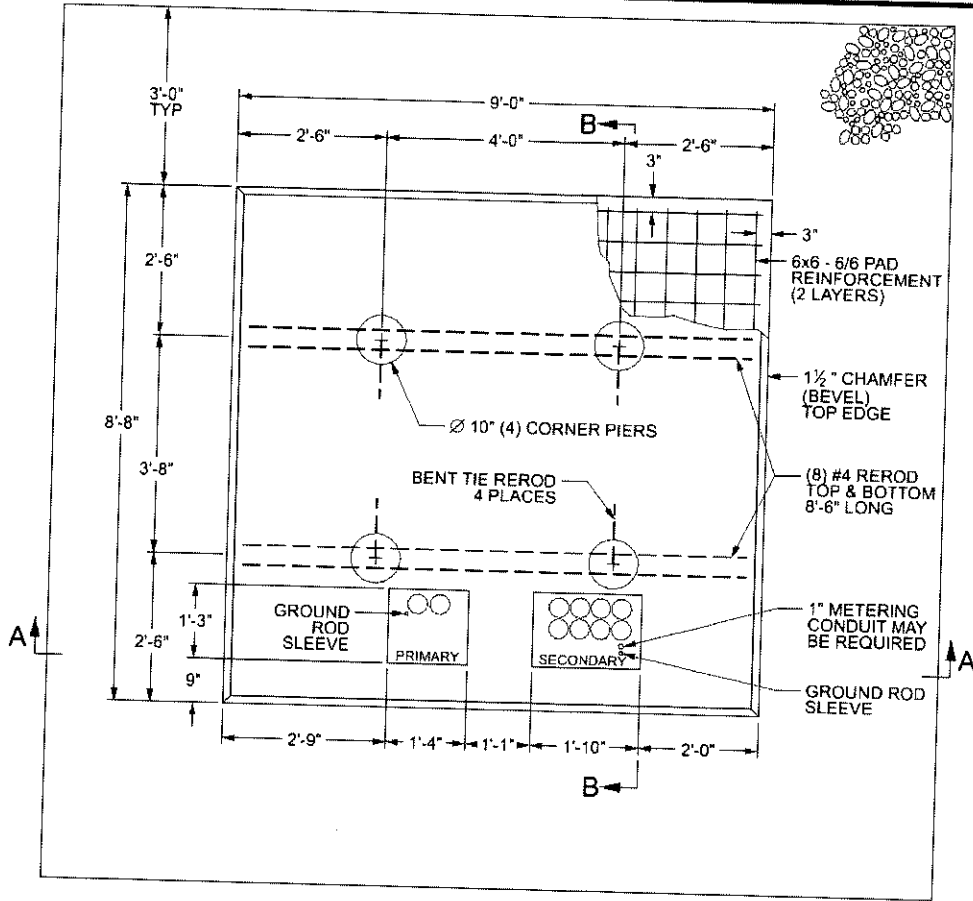
ORDERED	SHIPPED	PIECES	SO #	ITEM NO.	DESCRIPTION	PRICE	U/M	AMOUNT
1			23426991	9015048000000	SC#: SA-1 Gasket P2 48 Inch PRO#:7723115MH1 SB#:00655334	.000	EA	.00
2			23426991	9021002850000	SC#: SA-2 MH Connector A-Lok 285 PRO#:7723115MH1 SB#:00655334	150.000	EA	300.00
1			23426991	9090100270400	SC#: SA-2 Adjusting Ring 27x 4 Inch PRO#:7723115MH1 SB#:00655334	100.000	EA	100.00
1			23426991	20480430030000825	SC#: SA-2 J48x2.5 Monoln1/2 P2 Ctd PRO#:7723115MH1 SB#:00655334	1142.500	EA	1,142.50
1			23426991	20460934030000030	SC#: SA-2 J48x3.0 Cone 27in Ecc P2 Ctd PRO#:7723115MH1 SB#:00655334	831.000	EA	831.00
2			23426991	9015048000000	SC#: SA-2 Gasket P2 48 Inch PRO#:7723115MH1 SB#:00655334	.000	EA	.00
1			23426991	9021002850000	SC#: SA-3 MH Connector A-Lok 285 PRO#:7723115MH1 SB#:00655334	150.000	EA	150.00
2			23426991	9090100270400	SC#: SA-3 Adjusting Ring 27x 4 Inch PRO#:7723115MH1 SB#:00655334	100.000	EA	200.00
1			23426991	20480130030000020	SC#: SA-3 J48x2.0 BBL P2 Ctd PRO#:7723115MH1 SB#:00655334	554.000	EA	554.00
1			23426991	20480135030000045	SC#: SA-3 J48x4.5 BBL FB P2 Ctd PRO#:7723115MH1 SB#:00655334	1246.500	EA	1,246.50
1			23426991	20480934030000030	SC#: SA-3 J48x3.0 Cone 27in Ecc P2 Ctd PRO#:7723115MH1 SB#:00655334	831.000	EA	831.00

3 Phase Pad – 750-1000kVA

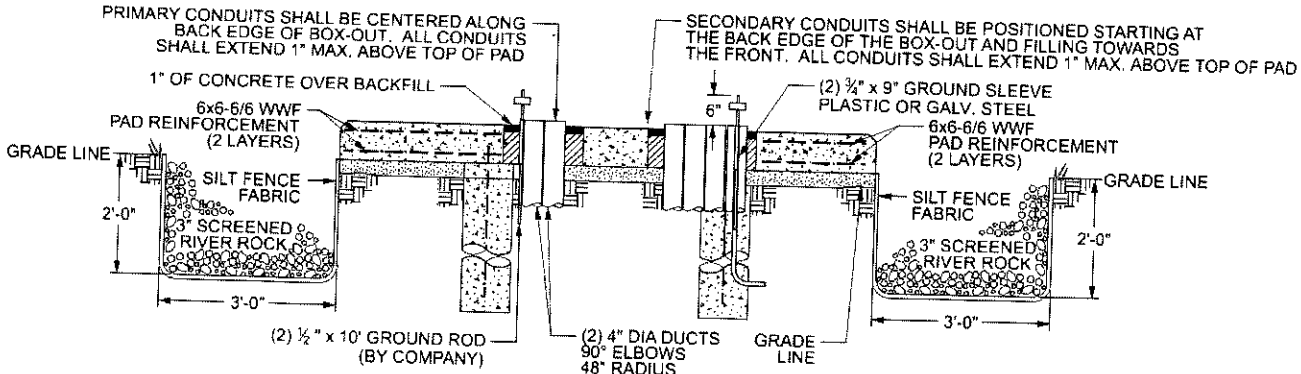
- Confirm 3' Clearance from sides/back of Pad
- Confirm 10' Clearance from front of Pad
- Confirm Pad is Level
- Confirm Sides are 8" and 1.5" Bevel Top Edge
- Confirm Conduits come up high enough in the box outs – no higher than 1" above top of pad
- Confirm Conduits centered towards the back of box out
- Confirm Primary Opening on left and secondary on right
- Length of Interior of Pad Box to be 9'0" and width to be 8'8"
- From Front Inside Edge of Pad to Secondary/ Primary Box – 9"
- From Front Outside Edge of Secondary/Primary Box – 1'3"
- From the Left side – Inside Edge of Pad Layout to Outside Edge of Primary Box Out – 2'9"
- Going Right – Outside Edge to Outside Edge of Primary Box Out – 1'4"
- Going Right – Space Between Primary/Secondary Box Out – 1'1"
- Going Right Outside Edge to Outside Edge of Secondary Box Out – 1'10"
- Confirm Piers are 5' Deep and 10" Diameter
- Confirm No Conduit is Bored Into Piers
- Back Interior of Pad to Center of Pier – 2'6" - Pier to Pier 3'8"
- Sides to Center of Pier – 2'6"



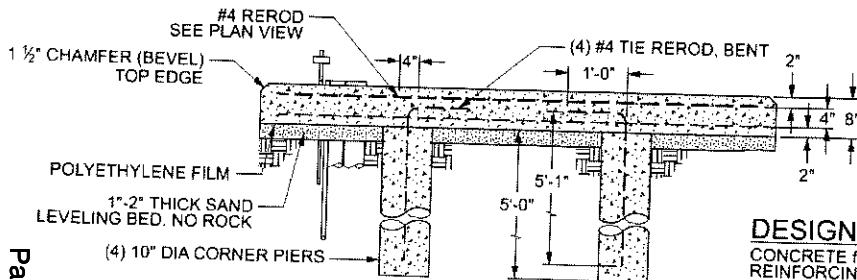
CONSTRUCTION DETAILS CUSTOMER FURNISHED PADS FOR 3-PHASE PAD-MOUNTED TRANSFORMERS 750-1000 kVA



PLAN VIEW



SECTION "A-A"



SECTION "B-B"

DESIGN DATA

CONCRETE $f_c > 3500$ PSI AT 28 DAYS
 REINFORCING STEEL: ASTM A 615-40
 6x6-6/6 WELDED WIRE FABRIC (WWF)
 ASTM A 185
 SOIL: >95% PROCTOR DENSITY OR 55 PSI PBV

Page 1622

Nick Badding

From: Nick Badding
Sent: Thursday, November 2, 2023 10:12 AM
To: Brad Rodenburg; Andy Snyder; Chad Tiemeyer; Michael Lortz; Dusty.Rardin@midamerican.com; Healy, Mike
Cc: Bill Kunecke; Gary Erps - Nelson Electric; corey.erps@nelsonelectric.biz; Matt Owen - Drees Company; Alex Drees - Drees Company Mechanical; Nick Badding
Subject: Carroll Rec Center - Sanitary Sewer

Thanks for everyone's help this morning.
Recap of conversation.

1. Transformer
 - a. City to provide KCL Engineering past 12 months of electrical bills. This was sent out shortly after the meeting. KCL to confirm if they need the past 24 months due to construction activity the last 12 months.
 - b. KCL Engineering to determine approximate load requirements and confirm with Mid-American if a 500 or 750 kVA transformer needs to be installed. This should be completed by end of day, Thursday, November 2nd.
 - c. Mid-American confirmed they have both a 500 & 750kVA transformer on hand.
2. Transformer Pad
 - a. Mid-American will allow pad to be placed per original design criteria. Existing primary and secondary wiring locations are okay as is. Mid-America will make any adjustments required in the field.
 - b. Badding to pour pad and install containment area by end of day Friday, November 3rd.
 - c. Badding to provide pricing to City for new transformer pad.
 - d. City and Mid-American to work out cost of new transformer pad.
3. Mid-American
 - a. Confirm on site with Badding pad requirements. Review pad prior to concrete installation.
 - b. Install transformer and connect primary and secondary wiring on Monday, November 6th.
 - c. Power should be on by end of day, Monday, November 6th.
4. Alliant
 - a. Will try to have meter crew on site Monday, November 6th to start meter installation.
 - b. Crew will be on site Tuesday, November 7th, to install new gas line and hook up meter.
5. Drees Company
 - a. Install gas line from meter to building and bleed lines in preparation for RTU startup, Tuesday & Wednesday, November 7th & 8th.
 - b. Confirm with RTU start-up crew if they can be on site Wednesday or Thursday, November 8th or 9th.
6. Nelson Electric
 - a. Since power is off, look at existing equipment to confirm if any modifications need to be made.

Please add or modify to these notes as you see fit.

Thanks

Nick

NICK BADDING

President



From: Nick Badding <nbadding@baddingconstruction.com>

Sent: Wednesday, November 1, 2023 5:35 PM

To: Brad Rodenburg <brodenburg@rdgusa.com>; Andy Snyder <asnzyder@cityofcarroll.com>; Chad Tiemeyer <ctiemeyer@cityofcarroll.com>; Michael Lortz <mlortz@kclengineering.com>

Cc: Bill Kunecke <bkunecke@baddingconstruction.com>; Nick Badding <nbadding@baddingconstruction.com>; Gary Erps - Nelson Electric <gary.erps@nelsonelectric.biz>; corey.erps@nelsonelectric.biz; Matt Owen - Drees Company <mowen@dreesco.com>; Alex Drees - Drees Company Mechanical <adrees@dreesco.com>

Subject: Carroll Rec Center - Sanitary Sewer

Brad, Michael, Chad, & Andy,

Dusty, Mid-American Energy, just left the site and informed Bill that the new transformer will not fit the present location of the secondary wiring entering the building.

- The existing five (5) secondary conduits are 6" +/- too far south to fit the new transformer. This is with the transformer placed tight to the building.
- The existing five (5) secondary conduits are stacked next to each other, east to west. The conduits in total measure 2'-3" +/- east to west. The compartment inside the transformer measures 1'-10". The conduits need to be reduced in number or stacked north-south.

Solutions:

1. Reinstall the old transformer and worry about this another day. Mid-America said this is not possible, once removed its gone.
2. We need the electrical engineer to determine the size of transformer and secondary feeder wires required based on the assumed reduced load, going from electric heat to natural gas.
 - a. A smaller, 350KVA "may" fit on the pad better. Mid-American would have to confirm size and availability. We are told a 500 kVA is the same size cabinet as the larger 750-1000 kVA.
 - b. Potentially the number of secondary feeders could be reduced from 5 to a smaller number based on the reduced electrical load. This would help our width problem but not the distance away from the building.
3. There is enough room on site to move the transformer pad north. The secondary lines would have to either be re-pulled with new conduit/wire or the existing conduits modified to fit the transformer, hopefully keeping the existing wiring in place. Presently there is a fair amount of wire exposed above the old pad location. Not sure if enough to reconfigure to the new pad requirements.

Brad & Michael,

Let me know if you are available for a phone call tomorrow morning. We were prepared to pour the new transformer pad tomorrow in anticipation of having the transformer placed Friday or Monday. We are at a standstill at this point.

Thanks

Nick

NICK BADDING

President



From: Nick Badding <nbadding@baddingconstruction.com>
Sent: Wednesday, November 1, 2023 2:49 PM
To: Brad Rodenburg <brodenburg@rdgusa.com>; Andy Snyder <asnyder@cityofcarroll.com>; Chad Tiemeyer <ctiemeyer@cityofcarroll.com>; Noah Dryden (ndryden@jeo.com) <ndryden@jeo.com>
Cc: Logan Losh (Logan@jkcia.com) <Logan@jkcia.com>; Bill Kunecke <bkunecke@baddingconstruction.com>; Nick Badding <nbadding@baddingconstruction.com>
Subject: RE: Carroll Rec Center - Sanitary Sewer

Chad & Andy,

Mid-America just informed us that since we moved the transformer pad that we have to replace it, see below.

I am meeting Dusty, Mid-America Energy, on site at 3:15 to get clear direction of what they want.

Would the City want to pour this pad? If not, I will plan on having guys form and pour the pad tomorrow after J&K backfills the area.

Nick

From: "Borkowski, Tony (MidAmerican)" <Tony.Borkowski@midamerican.com>
Date: November 1, 2023 at 1:53:48 PM CDT
To: Tony Badding <tbadding@baddingconstruction.com>
Cc: "Rardin, Dusty (MidAmerican)" <Dusty.Rardin@midamerican.com>
Subject: RE: [INTERNET] Carroll Rec Center

Just fyi I informed your man on site that since the pad was removed that a new one will need to be installed to our

NICK BADDING

President



814 West 9th St. • Carroll, IA 51401
Phone (712) 792-4123
Fax (712) 792-6719

From: Tony Badding <tbadding@baddingconstruction.com>
Sent: Friday, October 27, 2023 12:10 PM
To: Brad Rodenburg <brodenburg@rdgusa.com>; Nick Badding <nbadding@baddingconstruction.com>; Bill Kunecke <bkunecke@baddingconstruction.com>; Andy Snyder <asnyder@cityofcarroll.com>; Chad Tiemeyer <ctiemeyer@cityofcarroll.com>; Noah Dryden (ndryden@jeo.com) <ndryden@jeo.com>
Cc: Tony Badding <tbadding@baddingconstruction.com>; Logan Losh (Logan@jkcia.com) <Logan@jkcia.com>
Subject: RE: Carroll Rec Center - Sanitary Sewer

All

First of all, I would like to thank everyone for making this unforeseen condition a priority and coming up with the best solutions to get this resolved as quickly as possible and to minimize the downtime to the Carroll Rec Center.

Below is a QUICK timeline / sequence of activities:

1. J&K will fill excavated area Monday morning 8:00 – 10:00
 - a. confirmed with Ray from J&K
2. MidAmerican Energy will deenergize and remove existing transformer 10:00 – 12:00
 - a. confirmed with Tony Borkowski from MidAmerican
3. Andy Snyder to work with Drees Oil to get a temporary natural gas line to the generator for temporary power & lighting in the building
4. J&K to complete sanitary sewer connection(s)
 - a. +/- 1.5 days to complete work Monday afternoon and Tuesday
 - b. Ray has confirmed that he has all the necessary equipment and material on-site to complete this work
 - i. work around existing transformer pad (option #1)
 - ii. move transformer pad if necessary to complete sanitary sewer (option #2)
 1. if transformer pad is damaged during the move(s) a new pad will need to be poured (updated MidAmerican Energy requirements attached)
5. MidAmerican Energy to set new transform on existing or new pad
 - a. This will need to be scheduled with Tony Borkowski (712) 830-7250
 - b. This should take approximately 2-3 hours to complete
 - c. Tony has confirmed that they have all the necessary equipment and materials to complete the installation

Brad
 Could you please issue Badding Construction a Construction Change Directive to complete this work without formal pricing.
 Do not hesitate to contact me if you have any questions.
 Thanks, and hope everyone has great weekends.
 TonyB

TONY BADDING
 Project Manager



814 West 9th St. • Carroll, IA 51401
 Phone (712) 792-4123
 Fax (712) 792-6719
 Cell (712) 830-5545

From: Brad Rodenburg <brodenburg@rdgusa.com>
Sent: Thursday, October 26, 2023 4:25 PM
To: Tony Badding <tbadding@baddingconstruction.com>; Nick Badding <nbadding@baddingconstruction.com>; Bill Kunecke <bkunecke@baddingconstruction.com>; Andy Snyder <asnyder@cityofcarroll.com>; Chad Tiemeyer <ctiemeyer@cityofcarroll.com>
Subject: FW: Carroll Rec Center - Sanitary Sewer

All,
 See below note and attached from Noah Dryden, JEO. Tony, I'll give you a call to coordinate (as I know Nick is out of town at another job) so we're all on the same page and understanding, so we can keep things going out on site. I've left a message with Noah as well, and would like to touch base with him as soon as possible too.

-Brad

Bradley M. Rodenburg, AIA, LEED AP BD+C, WELL AP
Partner

RDG Planning & Design

Dir: 515-473-6361
rdgusa.com

From: Noah Dryden <ndryden@jeo.com>
Sent: Thursday, October 26, 2023 12:44 PM
To: Brad Rodenburg <brodenburg@rdgusa.com>
Subject: RE: Carroll Rec Center - Sanitary Sewer

Good afternoon,

After reviewing with the City, it sounds like Mid America had scheduled maintenance to replace the existing transformer. The City/Contractor will coordinate the removal and then perform the sanitary sewer service work. The attachment shows the proposed improvements to the best of our knowledge after reviewing with City staff.

Thank you,

Noah Dryden

o: 712.792.9711 | **m:** 712.790.0133
JEO Consulting Group

From: Tony Badding <tbadding@baddingconstruction.com>
Sent: Thursday, October 26, 2023 11:17 AM
To: Brad Rodenburg (brodenburg@rdgusa.com) <brodenburg@rdgusa.com>; Noah Dryden <ndryden@jeo.com>
Cc: Tony Badding <tbadding@baddingconstruction.com>; Nick Badding <nbadding@baddingconstruction.com>; Bill Kunecke <bkunecke@baddingconstruction.com>; Chad Tiemeyer (ctiemeyer@cityofcarroll.com) <ctiemeyer@cityofcarroll.com>
Subject: Carroll Rec Center - Sanitary Sewer

Brad / Noah

Per my conversation with Noah find the attached snip with notes indicating the routing of the existing sanitary sewer (under the existing transformer).

In Nick's absence please include me in future correspondence to keep this moving forward as quickly as possible.

Thanks
TonyB

TONY BADDING
Project Manager



814 West 9th St. • Carroll, IA 51401

Phone (712) 792-4123
Fax (712) 792-6719
Cell (712) 830-5545

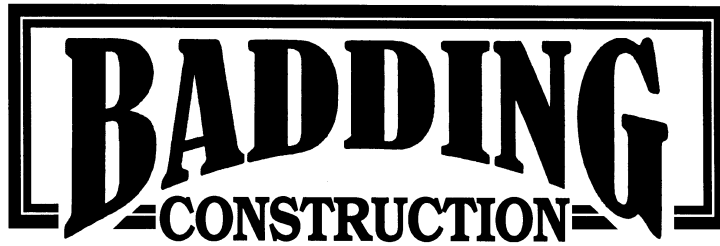
From: 7128305545@vzwpix.com <7128305545@vzwpix.com>

Sent: Thursday, October 26, 2023 11:00 AM

To: Tony Badding <tbadding@baddingconstruction.com>

Subject:

Caution: This email is from an external source and may have malicious content or links. Please take care when clicking links or opening attachments.



February 19, 2024

RDG Planning & Design
301 Grand Avenue
Des Moines, IA 50309

RE: Carroll Recreation Center
Building Improvements Project 2021
Carroll, IA
Door 145 Automatic Operator – Revision 02

Brad,

Please find listed below and attached the revised cost for adding an automatic operator to Door 145, exterior 24-hour entrance to weight room.

Our supplier reviewed the existing site conditions this week. Our intent is to use the electric panic device that was included in the contract. This revision includes the cost from Nelson Electric to provide the power for the panic device.

Total Cost: \$ 6,026.00

Sincerely,

Nick Badding
President

cc: Bill Kunecke
Chad Tiemeyer
Andy Snyder

Contractor's Cost Summary

Project : Carroll Recreation Center
 Building Improvements Project 2021

Reference: Door 145 Automatic
 Operator - Revision 02

Contractor: Badding Construction Company
 Carroll, Iowa

Date: 2/19/2024

1.)	Labor	\$290.00	
2.)	Materials	\$0.00	
3.)	Equipment	\$0.00	
4.)	Subtotal (lines 1 thru 3)		\$290.00
5.)	Overhead & Profit (10.0% of line 4)		\$29.00
6.)	Premium Time on Contract Work		\$0.00
7.)	Subcontractor's		
	a. Basepoint Building Automations	\$4,000.00	
	b. Nelson Electric	\$1,378.00	
	c.	\$0.00	
	d.	\$0.00	
	e.	\$0.00	
	f.	\$0.00	
	g.	\$0.00	
	h.	\$0.00	
8.)	Total Subcontractor Cost		\$5,378.00
9.)	Contractor's OH & P on Subcontractor's Work (5% of line 8)		\$268.90
10.)	Subtotal (lines 4, 5, 6, 8 and 9)		\$5,965.90
11.)	Insurance & Performance Bond @ 0.01%		\$59.66
12.)	Total Cost (lines 10 & 11)		\$6,026.00
13.)	Adjustment in Contract Time (calendar days):		0 days

Proposal #: 7777

Prepared for: Nick W/ Badding Construction

Project name: Carroll Rec Center

Location: Carroll, Iowa

Proposal date: January 30, 2024

Basepoint Building Automations has assessed the requirements of the above referenced project. We are pleased to provide this proposal to perform the scope of work as detailed within this proposal document.

Written \$ Value: **Four thousand dollars (\$4,000.00)**

**Taxes Excluded*

SCOPE OF WORK

Basepoint Building Automations includes the following scope of work under this proposal:

- **(1) Horton 4000 single operator**
- **(1) Dark bronze anodized finish**
- **(2) 4.5" stainless steel push button for activation**
- **(2) 4.5" black boxes to house buttons**
- **(2) #900 Transmitters for wireless buttons**
- **(2) #900 Receivers for wireless**
- **(1) Interface module for exterior locking**
- **(1) On/Off/Hold open switch**
- **(2) Decals**

TAKE NOTE OF:

- All work listed above is to be performed during the working hours of 7:00 AM – 3:00 PM, Monday – Friday, excluding holidays. Any work performed or required outside these working hours may result in additional charges.
- Labor rate quotes are valid until May 31, 2024.
- Quotation is valid for 45 days from the proposal date.
- **Basepoint will interface all products, as long as wiring is brought to the operator header. Basepoint will not run any wiring or do any interfacing outsider operator header. Basepoint will move existing bollard post from behind the door to the leading edge of the door.**

EXCLUSIONS:

- **120-volt power. All wiring.**
- Any items not specifically included above
- Any additional items required by the Local Authority Having Jurisdiction to bring the site up to present or future codes
- Sales Tax
- Payment or Performance Bonds

Payment Terms = 30 Days

Tax Exemption Status: Designated Exempt Entity (DEE)

YES NO

Basepoint Building Automations' Terms & Conditions: (scan QR code or see our website footer: www.BasepointBA.com)



I hereby acknowledge I have received and reviewed the contents of this document. I hereby acknowledge I have read and agree to the Basepoint Building Automations Terms & Conditions accessed via the preceding QR code or as found on the Basepoint Building Automations website. By signing this document, I signify my acceptance to the contents of this document and the Terms & Conditions provided.

Acceptance

Company:

Basepoint Building Automations

Authorized Representative:

Title:

Signature:

Date:

Company:

Badding Construction

Authorized Representative: (Please print)

Nick Badding

Title:

President

Signature: Digitally signed by Nick Badding

Date: 2024.01.30 16:26:08 -06'00'

Date:

01.30.2024

Thank you for your consideration of our proposal for this project. Please call or email if you have any questions.

Sincerely,



Rodney Sinclair

Client Consultant • Employee Owner



6200 Thornton Ave., Suite 190 • Des Moines, IA 50321

Direct: (515)558-9459 • **Cell:** (515)979-8831

Email: rodneys@basepointba.com

24/7 SERVICE: (800) 779-2760

820 W. 8th St. Suite 1
Carroll, IA 51401



Of Western Iowa

Phone: 712-792-5367 Ext. 2
Fax: 712-792-3606
jim.kruse@nelselectric.biz

WORK PROPOSAL

Proposal Submitted To Badding Construction	Phone 712-792-4123	Date February 14, 2024
Street	Job Name Carroll Recreation Center	
City, State, Zip Code Carroll, Iowa	Job Location Carroll, Iowa	
Attn. Nick Badding		Contact Nick

We hereby submit the following proposal;

Automatic Door Opener- Badding Work Order No. B240015
 **Operator supplied by others and not included in price below.

Material \$88.00
 Labor \$80/hr x 14.55hrs \$1,164.00
 O&P 10% \$126.00
 Sub (x) \$0.00
 Sub O&P \$0.00
 Freight \$0.00
 TOTAL \$1,378.00

We propose hereby to furnish material and labor – complete in accordance with the above specifications, for the sum of:

Payment to be made as follows:

All material is guaranteed to be as specified. All work to be completed in a workmanlike manner according to standard practices. Any alteration or deviation from the above specifications involving extra costs will be executed only upon written orders, and will become an extra charge over and above the estimate. All agreements contingent upon strikes, accidents or delays beyond our control. Owner to carry fire, tornado and other necessary insurance. Our workers are fully covered by Worker’s Compensation Insurance.

Jim Kruse- Cell 515-290-1805
 Note: This proposal may be withdrawn by us if not accepted within **15 days** of the above date.

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

Signature _____ Date _____

Job Name: Rec Center CR's
 Job Number: 1196
 Extension Name: Summary #1

Page 114

Item #	Item Name	Quantity	Book Price.	U	Ext Book Price.	Bid Lbr Ext	% of Extended Price	% of Extended Hours
Label Set: Combined, Combined, Combined, Combined, Combined					<u>\$87.40</u>	<u>14.55</u>	<u>100%</u>	<u>100%</u>
Mat Codes: <undefined>					<u>\$9.80</u>	<u>12.68</u>	<u>11.21%</u>	<u>87.15%</u>
60,071	ROUGH IN	1.00	\$0.00		\$0.00	1.95		
60,073	OPENER	1.00	\$0.00		\$0.00	10.48		
60,074	ADAPTER	1.00	\$9.80		\$9.80	0.25		
Mat Codes: DO NOT USE					<u>\$77.60</u>	<u>1.87</u>	<u>88.79%</u>	<u>12.85%</u>
3,362	ORANGE WIRE NUT	25.00	\$0.22		\$5.59	0.25		
3,366	BLUE WIRE NUT	25.00	\$59.57	C	\$14.89	0.75		
8,679	POWER CABLE	1.00	\$27.48		\$27.48	0.00		
8,681	CONTROL CABLE	50.00	\$0.58		\$29.15	0.80		
9,236	1/2" ROMEX CONN	1.00	\$0.49		\$0.49	0.07		
					<u>\$87.40</u>	<u>14.55</u>		

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: February 21, 2024
SUBJECT: FY 2024/2025 Proposed Property Tax Levy – Set Public Hearing Date

In 2023, the State legislators passed House File 718 (HF718). HF 718 adds a new step in the budgeting process where the county auditor is required to mail a public hearing notice to all property owners with the proposed full property tax rate (city, county and school levy rates). The proposed property levy information from the taxing entities is required to be submitted to the county auditor by March 15 and the new notice is required to be mailed by March 20. This new process takes the place of the maximum property tax levy hearing that was held the past few years.

The attached notice of public hearing information has three columns. The first column is the information for the current fiscal year (FY 23/24). The second column is the effective property tax rate for FY 24/25 meaning if you collected the same amount of tax dollars (by the different levy categories) and applied that to the FY 24/25 taxable valuation, what would the tax rate be for FY 24/25. And finally, the last column is the proposed property tax dollars and levy for FY 24/25 (\$12.16046).

The bottom part of the chart contains a tax rate comparison based upon residential property and commercial property assessed at \$100,000. The comparison is based upon the amount of taxes paid in the current year (FY 23/24) and what the amount of taxes to be paid in FY 24/25 with the proposed rate for FY 24/25. Please note this does not take into account any state equalization orders or if the county assessor adjusted the assessed value on a particular property.

Upon setting the public hearing, this sets the maximum property tax levy rate, tax dollars requested and maximum expenses for FY 24/25.

The remainder steps in the process include:

- March 25 – Special Council Meeting to hold public hearing on proposed property tax rate (5 p.m.)
- March 25 – Regular Council Meeting to set public hearing on the proposed FY 24/25 Budget (5:15 p.m.)
- April 8 – Hold public hearing on the FY 24/25 Budget
- April 30 – Deadline to submit FY 24/25 Budget to the State and county auditor

RECOMMENDATION: Council consideration and approval to set March 25, 2024, as the date for a public hearing for the FY 2024/2025 proposed property tax levy.

CITY NAME: NOTICE OF PUBLIC HEARING - CITY OF CARROLL - PROPOSED PROPERTY TAX LEVY **CITY #:** 14-116
CARROLL Fiscal Year July 1, 2024 - June 30, 2025

The City Council will conduct a public hearing on the proposed Fiscal Year City property tax levy as follows:

Meeting Date: 3/25/2024 **Meeting Time:** 05:00 PM **Meeting Location:** Council Chambers, City Hall, 627 N Adams Street

At the public hearing any resident or taxpayer may present objections to, or arguments in favor of the proposed tax levy. After the hearing of the proposed tax levy, the City Council will publish notice and hold a hearing on the proposed city budget.

City Website (if available)
 www.cityofcarroll.com

City Telephone Number
 (712) 792-1000

Iowa Department of Management	Current Year Certified Property Tax 2023 - 2024	Budget Year Effective Property Tax 2024 - 2025	Budget Year Proposed Property Tax 2024 - 2025
Taxable Valuations for Non-Debt Service	498,832,647	510,857,590	510,857,590
Consolidated General Fund	4,040,544	4,040,544	4,137,946
Operation & Maintenance of Public Transit	0	0	0
Aviation Authority	0	0	0
Liability, Property & Self Insurance	270,213	270,213	276,726
Support of Local Emergency Mgmt. Comm.	0	0	0
Unified Law Enforcement	0	0	0
Police & Fire Retirement	225,996	225,996	245,804
FICA & IPERS (If at General Fund Limit)	393,035	393,035	442,449
Other Employee Benefits	437,870	437,870	394,127
Capital Projects (Capital Improv. Reserve)	0	0	0
Taxable Value for Debt Service	549,973,939	559,348,872	559,348,872
Debt Service	774,363	774,363	783,100
CITY REGULAR TOTAL PROPERTY TAX	6,142,021	6,142,021	6,280,152
CITY REGULAR TAX RATE	12.16844	11.89154	12.16046
Taxable Value for City Ag Land	722,440	778,203	778,203
Ag Land	2,171	2,171	2,338
CITY AG LAND TAX RATE	3.00375	2.78976	3.00375
Tax Rate Comparison-Current VS. Proposed			
Residential property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Resident	665	564	-15.19
Commercial property with an Actual/Assessed Value of \$100,000	Current Year Certified 2023/2024	Budget Year Proposed 2024/2025	Percent Change
City Regular Commercial	665	564	-15.19

Note: Actual/Assessed Valuation is multiplied by a Rollback Percentage to get to the Taxable Valuation to calculate Property Taxes. Residential and Commercial properties have the same Rollback Percentage at \$100,000 Actual/Assessed Valuation.

Reasons for tax increase if proposed exceeds the current:

To cover an increase in property and liability insurance expenses and an increase in employee benefit expenses

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: February 21, 2024

SUBJECT: Release of Right-of-Way/Easement – N. West Street

On September 22, 1987, the City granted an easement to Carroll County for road purposes. The easement was described as the West 53 feet of the North 2,164 feet of the NE $\frac{1}{4}$, Section 13, Township 84 North, Range 35 West. Practically, the easement is a strip of land 53 feet in width east of the centerline of N. West Street from south of the Golf Course Maintenance Facility to 30th Street. The easement location is illustrated on the attached. A copy of the easement is also attached.

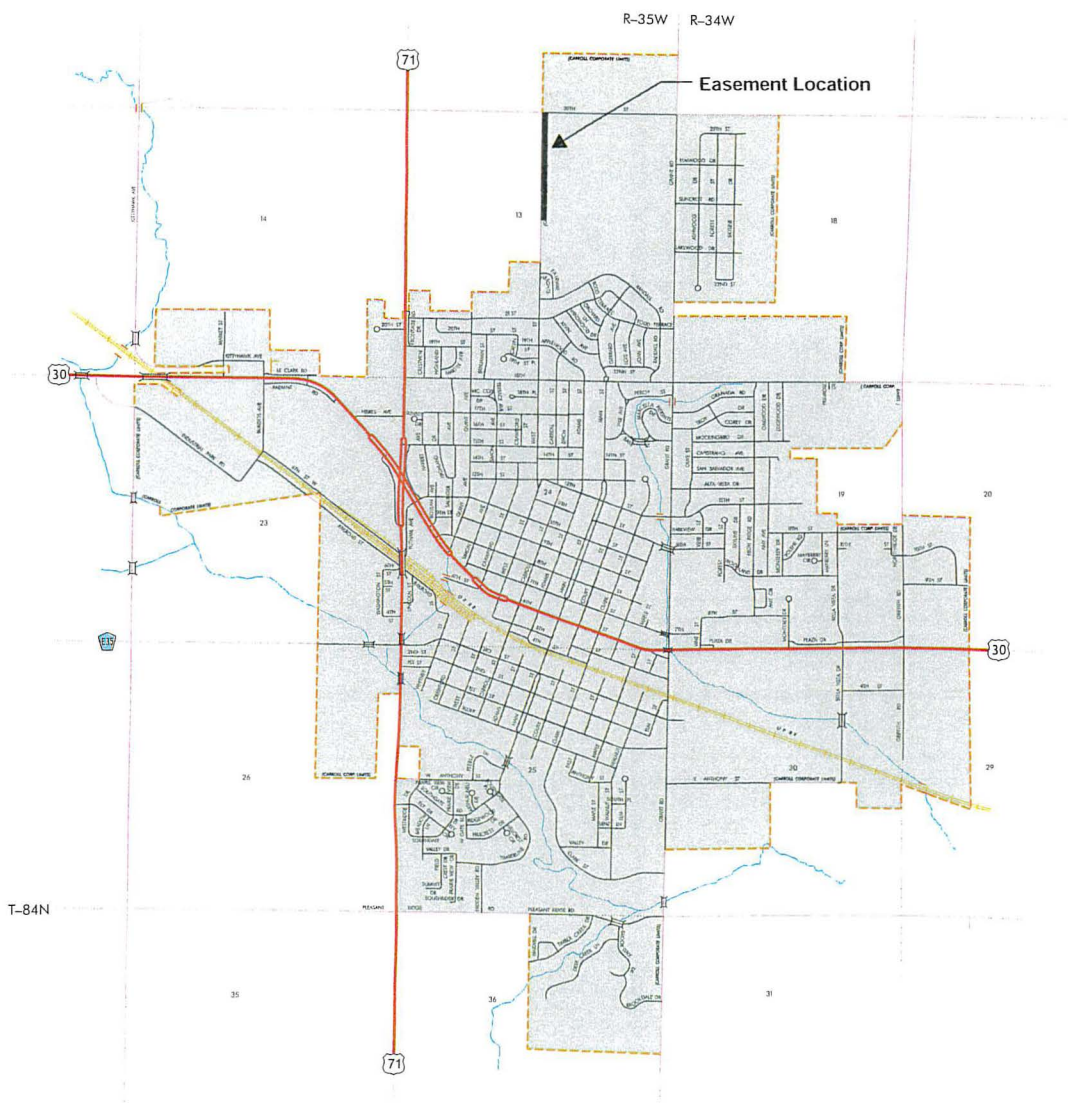
The easement was issued to Carroll County in conjunction with the concrete paving of N. West Street. The Carroll County Board of Supervisors has now released the easement to the City. A copy of the Release of Right-of-Way/Easement is attached.

For the purpose of platting the West Golfview Subdivision, a 40-foot right-of-way will be dedicated east of the centerline of N. West Street.

RECOMMENDATION: Mayor and City Council consideration of acceptance of the Release of Right-of-Way/Easement, by motion, for the easement described as the West 53 feet of the North 2,164 feet of the NE $\frac{1}{4}$, Section 13, Township 84 North, Range 35 West.

RMK:ds

attachments (3)

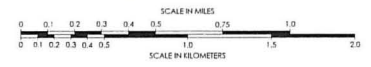


N. WEST STREET EASEMENT



LEGEND

- INTERSTATE ROUTE
- FREEWAY OR EXPRESSWAY ROUTE
- US HIGHWAY ROUTE
- BUSINESS ROUTE
- STATE HIGHWAY ROUTE
- UNIMPAVED ROUTE
- COUNTY-NUMBERED ROUTE
- SECONDARY ROAD OR ADJOINING CITY STREET
- CITY STREET
- PARK, INSTITUTION, OR FEDERAL ROAD
- RAILROAD
- CORPORATION LINE
- SECTION LINE
- CALDER-SAC
- SECTION, TOWNSHIP & RANGE NUMBERS



HIGHWAY AND STREET MAP OF CARROLL IOWA

PREPARED BY
IOWA DEPARTMENT OF TRANSPORTATION
PLANNING, PROGRAMMING, AND MODAL DIVISION
OFFICE OF SYSTEMS PLANNING
PHONE (515) 231-1644
IN COOPERATION WITH
UNITED STATES DEPARTMENT OF TRANSPORTATION
FEDERAL HIGHWAY ADMINISTRATION

EASEMENT FOR PUBLIC HIGHWAY

STATE OF IOWA, CARROLL CO.

Iowa Highway Commission Form No. 477

KNOW ALL MEN BY THESE PRESENTS:

That THE CITY OF CARROLL, AS OWNER

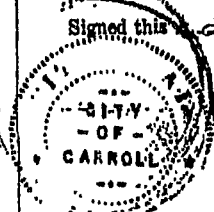
of Carroll County, State of Iowa, in consideration of the sum of One Dollar and Other Valuable Consideration... in hand paid by Carroll County, Iowa, do hereby sell and convey unto the said Carroll County, for road purposes and for use as a Public Highway, the following described premises situated in the County of Carroll, State of Iowa, to-wit: the West 53 feet of the North 2.164 feet of the NE 1/4 section 13, T 84 N, R 35 W, containing 0.994 acres, more or less, exclusive of the present established highway.

STATE OF IOWA ss Inst. No. 20115
County of Carroll Filed for record on September 22-19-87
at 3:15 o'clock P.M. and recorded in
Book 84 Page 148
Fee Betty L. Shaskan Co. Recorder

and it hereby covenant with the said Carroll County that it is lawfully seized of said premises; that they are free from incumbrance

that it has good and lawful authority to sell and convey the same, and it does hereby covenant to warrant and defend the said premises against the lawful claims of all persons whomsoever and the said hereby relinquishes right of dower in and to the premises hereinbefore conveyed.

Signed this 29 day of July, A.D. 1987



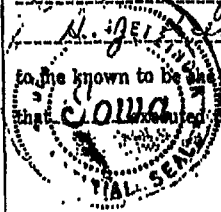
H.J. Kinship, Mayor
Leon Oswald, City Clerk

STATE OF IOWA, Carroll County, ss.

On this 29th day of July, A. D. 1987, before me

Albert K. Gatzinger a Notary Public in and for said County, personally appeared H.J. Kinship & Leon P. Oswald

to the known to be the persons named in and who executed the foregoing instrument, and acknowledged that the same was their voluntary act and deed.



Albert K. Gatzinger
Notary Public in and for said County.

Instrument #: 2024-0264
02/05/2024 01:05:23 PM Total Pages: 2
EASEMENT
Recording Fee: \$ 0.00
Ashten Wittrock, Recorder, Carroll County Iowa



Prepared by & Return to: John C. Werden, 823 N Main Street, Carroll, Iowa 51401 712-792-8013

RELEASE OF RIGHT OF WAY/EASEMENT

For good and valuable consideration, Carroll County, Iowa releases, relinquishes, surrenders, and quitclaims to the City of Carroll, Iowa, as owner, all of its right, title, and interest in the Right of Way/Easement filed for record in the office of the Carroll County Recorder, September 22, 1987, in Book 84, page 148. Carroll County, Iowa no longer maintains this road as part of the County system as it is within City of Carroll city limits.

Dated on this 5 day of ^{FEBRUARY} ~~January~~, 2024.

Carroll County, Iowa

Stephanie Hausman
Stephanie Hausman, Chairperson of Board of Supervisors

ATTEST:

Kourtney Payer
Kourtney Payer, Auditor

STATE OF IOWA, CARROLL COUNTY, ss:

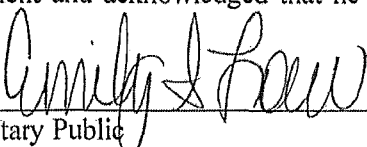
On this 5 day of FEBRUARY 2024, before me, the undersigned, a Notary Public in and for said State, personally appeared Stephanie Hausman to me known to be the identical person named in and who executed the foregoing instrument and acknowledged that he executed the same as his voluntary act and deed.



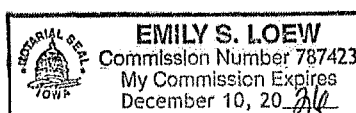
Kourtney Payer
Notary Public

STATE OF IOWA, CARROLL COUNTY, ss:

On this 5th day of FEBRUARY, 2024, before me, the undersigned, a Notary Public in and for said State, personally appeared Kourtney Payor to me known to be the identical person named in and who executed the foregoing instrument and acknowledged that he executed the same as his voluntary act and deed.



Notary Public



Carroll Historic Preservation Commission

City of Carroll

City Hall Board Room

September 13, 2023

Meeting called to order a 5:04 p.m. by Vicki Gach. Members present by roll call: Vicki Gach, Tim Fitzpatrick, John Steffes, Denis Bormann, Kathy Hansen, Karen Friedlein. Absent at roll call but arrived at 5:41 Carolyn Siemann.

Minutes from April 12, 2023, meeting reviewed. Motion for approval made by Fitzpatrick, seconded by Steffes. On roll call, all present voted Aye. Nays: None. Abstain: None. Absent: Siemann.

Store signs removal: All completed. However, Karen has received a couple of negative comments from local store owners about the removal of the signs. They felt shoppers would have trouble finding their businesses.

Pocket Park – a successful staging of the park during the summer events, State Baseball and RAGBRAI. The vinyl baseball signs and murals and bike art really added some “cool event vibe” to the space. Note: If any Commission members want any of the planters, they are welcome to them. Vicki and Carolyn purchased them to be used in the park and down at the baseball stadium and have no further use for them.

Little Red Bridge Sign – John talked with Jason Christensen and met with him at the location in Rolling Hills Park. The area is flagged, the sign is completed, and now it is just waiting for installation.

Cemetery Museum Clean up schedule – All members are assigned a month to tidy up the museum. Please bring your own rags. Dust pan and broom are kept there for use.

Cemetery Character Walk review – Very successful for the second year. Ideas for future: maybe do every other year. Supply golf carts for those with difficulty getting around.

Preservation Iowa Summit in Sioux City – Vicki attended on Friday June 2 to hear the main speaker. It is a State requirement of our Commission to have an attendee.

Iowa Site Survey/NR application for Graham Park – Vicki and Carolyn completed the Site Inventory in June. It was submitted and was indicated to them as acceptable to move forward with the National Registry application. So that is being worked on and has a November 6, 2023, deadline. The next deadline for approval is in February.

Plans for 2024 activities – Continue with Cemetery fence sandblasting and painting. Graham Park NR application – in progress. Ideas discussed for first week in June (June 2) to have a scavenger hunt for historical “treasures” in Graham Park during the Carroll County Historical Society event in Graham Park. It was mentioned that one of our local businesses indicated a willingness to sponsor a barbeque at that event. The commission will ask if they would be willing to use it as a possible fundraiser for the Band Shell restoration. Other thoughts were to have a Live + Local event as part of that. Maybe the Chamber would be interested in being involved. Maybe add some other food trucks and really make it a carnival atmosphere.

Other business – Rehker Apartments update: Four plans (including Drake and Wendl) were submitted to the City Council and the Drake bid was chosen. They have indicated that some of the historic architectural features will be restored.

Several members of the Commission whose terms will expire in 2023 have submitted paperwork to remain as part of the group for the next three years. Elections for 2024 were held with Vicki Gach for President, nominated Steffes, seconded by Hansen. John Steffes for Vice-President, nominated by Gach, seconded by Siemann. Tim Fitzpatrick for Secretary, nominated by Bormann, seconded by Friedlein. For all offices, on roll call, all present voted Aye. Nays: None. Abstain: None. Absent: None. Motion carried 7-0.

Motion made by Steffes, seconded by Friedlein to adjourn meeting. On roll call, all present voted Aye. Nays: None. Abstain: None. Absent: None. Motion carried 7-0.

Next meeting: January 31, 2024 in City Hall Board Room.

Respectfully submitted,
Tim Fitzpatrick, Secretary

CARROLL AIRPORT COMMISSION

Regular Meeting

The regular meeting of the Carroll Airport Commission was held on Monday, February 12, 2024, at the Arthur Neu Airport. Commission members in attendance were Norman Hutcheson, Greg Siemann, Gene Vincent and Kevin Wittrock. Also attending were Don Mensen, airport manager and Carol Schoeppner, recording secretary. Chairman Hutcheson conducted the 5:30 P.M. meeting.

MINUTES

The minutes from the previous meeting were reviewed by the Commission. A motion by Comm. Siemann and seconded by Comm. Vincent was made to approve the minutes. All present voted aye. Nays: None Abstain: None Absent: Dick Fulton. Motion carried 4-0.

LED LIGHTING PROJECT

In discussion of the LED Lighting Project it was determined that 13/31 runway could be closed for two months because of replacing the conduit. At this time 3/21 runway would be open but it is unlikely jet traffic would use it.

OPERATORS CONTRACT

A motion by Comm. Vincent and seconded by Comm. Siemann was made to delete the 135 charter service out of the operators contract and have Carroll AViation sign a new contract. All present voted aye. Nays: None Abstain: None Absent: Dick Fulton. Motion carried 4-0.

SHOP HANGER HEATING

Drees Oil checked the gas pressure in the shop hanger heating system. They suggested installing a new heating system. Don requested bids from Drees Oil and Drees Company. Drees Company submitted a bid of \$17,102.00. A motion by Comm. Siemann and seconded by Comm. Wittrock was made to accept the bid of \$17,102.00 from Drees Company. All present voted aye. Nays: None Abstain: None Absent: Dick Fulton. Motion carried 4-0. Drees Oil did not submit a bid.

AWOS

The FAA sent a form requesting a signature from the Carroll Airport Commission stating that only qualified service technicians would work on the AWOS system. A motion by Comm. Vincent and seconded by Comm. Wittrock was made to have Chairman Hutcheson sign the form. All present voted aye. Nays: None Abstain: None Absent: Dick Fulton. Motion carried 4-0.

BILLS

The following bills were presented to the Carroll Airport Commission for approval:

Carroll Aviation	contract	\$ 7,085.00
Trivista	snowplow repair	176.50
Drees Oil	propane	584.55
Wittrock Motor	January car rental	550.00
Rueter's	snowblower repair	685.47
Raccoon Valley Electric	January electric service	1,690.94
Carroll Refuse	January garbage	65.55
McClure Engineering	Feb LED Lighting Project	3,298.94
Carol Schoeppner	secretary contract	350.00

A motion by Comm. Siemann and seconded by Comm. Vincent was made to approve the bills as presented to the Carroll Airport Commission. All present voted aye. Nays: None Abstain: None Absent: Dick Fulton. Motion carried 4-0.

There being no further business, a motion by Comm. Wittrock and seconded by Comm. Vincent was made to adjourn at 5:55 P.M.. All present voted aye. Nays: None Abstain: None Absent: Dick Fulton. Motion carried 4-0.

The next regular meeting of the Carroll Airport Commission will be March 11, 2024, at the Arthur Neu Airport.

Chairman/Vice-Chairman

ATTEST:

CARROLL AIRPORT COMMISSION

REGULAR MEETING

Monday, March 11, 2024

5:30 P.M.

Arthur Neu Airport

Agenda

Approve previous meeting minutes

LED Lighting Project

Carroll Aviation contract

Shop Heating System

New Business

Approve monthly bills

CARROLL COUNTY SOLID WASTE MANAGEMENT COMMISSION EXECUTIVE BOARD MEETING-UNOFFICIAL MINUTES

February 13, 2024
Unofficial Minutes

1. The meeting was called to order at 6:32 p.m. at the Recycling Center by Chair Jeff Anthofer, Mayor of Coon Rapids. Others present were Harvey Dales, City of Manning; Dan Snyder, Mayor of Breda; Mary Wittry, Director and Cathy Toms, Office Manager.
2. Dales moved and Snyder seconded to approve the agenda as presented. Motion carried, all voting aye.
3. Dales moved and Anthofer seconded to approve the minutes of the January 10, 2024, meeting as presented. Motion carried, all voting aye.
4. Dales reviewed the bills payable -see attached. Snyder moved and Dales seconded to approve the bills as presented. Motion carried, all voting aye.
5. Toms presented the financial report, review of set aside accounts, market prices and investment account summary. Dales moved and Snyder seconded to approve the reports as presented. Motion carried, all voting aye.
6. Dales moved and Snyder seconded to approve the usage credit agreement with Raccoon Valley Electric Cooperative reducing the excess energy payment from \$.0148/kWh to \$.0138/kWh. Dales and Snyder voting aye and Anthofer voting nay.
7. Snyder moved and Anthofer seconded to approve hiring temporary employee to full time status retroactive to February 5, 2024. Motion carried, all voting aye.
8. Information items included recycling proposal, IMWCA safety audit, aerial survey, landfill gas feasibility study, 2024 ISOSWO Spring conference, landfill and recycling center.
9. The next meeting will be Tuesday, March 12, 2024, at 6:30 a.m. at the Recycling Center.
10. Snyder moved to adjourn the meeting at 7:00 a.m.

Respectfully submitted,

Mary Wittry

PLANNING AND ZONING COMMISSION
MINUTES OF FEBRUARY 14, 2024

The Carroll Planning and Zoning Commission met in regular session on February 14, 2024, 5:15 PM, in the Council Chambers, City Hall, 627 N Adams Street. Present: Sylvia Balk-Hanks, Richard Boes, Shelley Diehl, Ron Juergens, Mike Long and Ron Meiners. Absent: Jayne Pietig, Michelle Prichard, and Daniel Sturm. Also present: Aaron Kooiker, City Manager, David Bruner, City Attorney, Dan Hannasch, Fire Chief and Building/Fire Safety Official and Perry Johnson, Building Official. Chairperson Diehl presided over the meeting.

* * * * *

MOTION by Juergens, second by Long, to approve the minutes of the December 13, 2023, as mailed. All present voted Aye. Nays: None. Abstain: None. Absent: Pietig, Prichard and Sturm. Motion carried 6-0.

* * * * *

A request was received from Matt Wendl, Carroll County Redemption, LLC, to rezone Lot 3, Wendl Subdivision Plat 2, City of Carroll, Carroll County, Iowa from R-6, Mobile Home Parks to B-2, General Business District. All adjacent property owners were notified of the hearing by mail and proof of public notice of a hearing was presented. The public hearing was opened at 5:16 PM. Spencer Coppock and Elmer Venteicher were present to support the request. Kim Tiefenthaler was present and spoke in favor of the request. No one appeared in opposition. The public hearing was closed at 5:17 P.M. MOTION by Juergens, second by Boes to recommend to the City Council approval of the rezoning request from R-6, Mobile Home Parks to B-2, General Business District for Lot 3, Wendl Subdivision Plat 2, City of Carroll, Carroll County, Iowa. All present voted Aye. Nays: None. Abstain: None. Absent: Pietig, Prichard and Sturm. Motion carried 6-0

* * * * *

MOTION by Juergens, second by Long, to adjourn at 5:18 PM. All present voted Aye. Nays: None. Abstain: None. Absent: Pietig, Prichard and Sturm. Motion carried 6-0

Shelley Diehl, Chairperson

Aaron Kooiker, City Manager