City Council Meeting

Monday, November 9, 2026 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.

AGENDA

1. **Pledge of Allegiance**
2. **Roll Call**
3. **Introduction of and Oath of Office for New Police Officer - Schuyler Crum**
4. **Consent Agenda**
    a. **Approval of Minutes of the October 26 and 29, and November 4, 2026 Meetings**
    b. **Approval of Bills and Claims**
    c. **Licenses and Permits:**
        - Renewal of Class "C" Retail Alcohol License – *Hunan Chinese Restaurant*
        - Renewal of Class "B" Retail Alcohol License - *Kimmes Carroll Country Store #2*
        - Renewal of Class "C" Retail Alcohol License with Outdoor Service - *Don Roy's, Inc. (dba Piranha Club)*

    d. **State Annual Financial Report for Fiscal Year 2025 - 2026**
    e. **City Street Finance Report for Fiscal Year 2025 - 2026**
    f. **Annual Urban Renewal Report for Fiscal Year 2025 - 2026**
5. **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.

6. **Ordinances**
    - None

7. **Resolutions**
    a. **SCADA Systems Improvements**
        - Waiver of Purchasing Policy (Motion)
        - Approval of Professional Engineering Services Agreement (Resolution)

        Also see item 7.b - October 26, 2026 - SCADA System Upgrade - Project Development Discussion

    b. **Employment Contract - Officer Crum**
8. **Reports**
    a. **Property Maintenance Nuisance Violation**
    b. **Set Public Hearing Date for FY 2026/2027 Budget Amendment #1**
9. **Committee Reports (Informational Only)**
10. **Comments from the Mayor**
11. **Comments from the City Council**
12. **Comments from the City Manager**
13. **Adjourn**

November Meetings:
* Airport Commission – November 9, 2026 – Airport Terminal Building - 21177 Quail Ave
~~* Planning and Zoning Commission – November 11 14, 2026 – City Hall – 627 N Adams St~~
* Library Board of Trustees – November 16, 2026 – Carroll Public Library – 118 E 5th St
* City Council – November 23, 2026 – 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 11/05/2026 at 2:43 PM

COUNCIL MEETING

OCTOBER 26, 2026

(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, Jeff Cayler, LaVern Dirkx, Deb Koster and Carolyn Siemann. Absent: None. Mayor Jerry Fleshner presided and City Attorney Dave Bruner was in attendance.

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

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It was moved by Cayler, seconded by Dirkx, to approve the following items on the consent agenda: a) minutes of October 12, 2026 meeting, as written; b) bills and claims in the amount of $1,336,389.72; and c) Licenses and Permits: Renewal of Class "C" Retail Alcohol License with Outdoor Service – *Rancho Grande.* On roll call, all presented voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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Adam Schweers, Carroll County Growth Partnership Executive Director, updated Council on the activities of the Carroll County Growth Partnership during the oral requests and communications from the audience. No Council action taken.

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It was moved by Atherton, seconded by Cayler, to approve Resolution No. 26-110, Preliminary Plat for the Bella Vista Plains Subdivision, Resubdivision Lot 6, City of Carroll, Carroll County, Iowa. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

It was moved by Atherton, seconded by Cayler, to approve Resolution No. 26-111, Final Plat for the Bella Vista Plains Subdivision, Resubdivision Lot 6, City of Carroll, Carroll County, Iowa. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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It was moved by Atherton, seconded by Cayler, to approve Resolution No. 26-112, Agreement with JEO Consulting Group, Inc. for Professional Services for the Water Distribution Main Replacements – 2027 Project at a total estimated fee of $156,125.00. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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It was moved by Cayler, seconded by Siemann, to waive the specification requirement for the combination body length and engine model for the Heavy-Duty Truck Purchase for the Streets Division. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

It was moved by Siemann, seconded by Cayler, to approve the purchase of a Heavy-Duty Truck for the Streets Division from Ascendance Truck Centers at their proposed price of $287,918.68. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

It was moved by Cayler, seconded by Siemann, to authorize the payment of the truck chassis in the amount of $110,994.68 following delivery from the manufacturer to the upfitter. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

It was moved by Cayler, seconded by Siemann, to consent to the sale of the replaced truck through GovDeals following receipt of the new truck. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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It was moved by Cayler, seconded by Koster, to direct the development of the SCADA System Upgrade under a No Bid Alternative. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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It was moved by Atherton, seconded by Cayler, to adjourn at 6:31 p.m. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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Gerald H. Fleshner, Mayor

ATTEST:

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Laura A. Schaefer, City Clerk

COUNCIL MEETING

OCTOBER 29, 2026

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

The Carroll City Council met in special session on this date at 12:00 p.m. in the Council Chambers, City Hall, 627 N. Adams Street. Council Members present: Jason Atherton, Kyle Bauer (via phone call), Jeff Cayler (via phone call), LaVern Dirkx, Deb Koster and Carolyn Siemann. Absent: None. Mayor Jerry Fleshner presided.

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

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It was moved by Atherton, seconded by Cayler, to approve the following item on the consent agenda: a) Licenses and Permits: New 5-day Special Class "C" Retail Alcohol License – *Jalisco (Family Resource Center Giving Gala at 1113 E Anthony Street on November 5, 2026).* On roll call, all presented voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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It was moved by Atherton, seconded by Cayler, to adjourn at 12:01 p.m. On roll call, all present voted aye. Nays: None. Abstain: None. Absent: None. Motion carried 6-0.

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Gerald H. Fleshner, Mayor

ATTEST:

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Laura A. Schaefer, City Clerk

COUNCIL MEETING
NOVEMBER 4, 2026

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

The Carroll City Council met in special session on this date at 5:00 p.m. in the Training Room at Region XII, Council of Governments, 1009 East Anthony Street. Council Members present: Jason Atherton, Jeff Cayler, LaVern Dirkx, Deb Koster and Carolyn Siemann. Absent: Kyle Bauer. Mayor Jerry Fleshner presided.

The City Council held their annual goal setting session with Mark Jackson, Mark A. Jackson Consulting, serving as facilitator. No Council action taken.

The meeting adjourned at 6:52 p.m.

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Gerald H. Fleshner, Mayor

ATTEST:

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Laura A. Schaefer, City Clerk

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor: 004008 - AARON KOOIKER				
INV0003957	ICMA NATIONAL CONFERENCE			879.79
			Vendor 004008 - AARON KOOIKER Total:	**879.79**
Vendor: 001704 - ACCO				
0267850-IN	RC - POOL & SPA CHEMICALS			2,127.40
0268027-IN	RC - POOL FLOAT			62.07
			Vendor 001704 - ACCO Total:	**2,189.47**
Vendor: 001621 - ACE HARDWARE				
337234	RC - SPA DEFOAMER			12.99
337244	PARKS PVC PLUG, PVC ADAPT…			55.96
337323	RC - SPA BLOWER PUMP REPL…			17.67
337385	RC - STRAIGHT WATER CONN…			19.98
337456	MP - HOSE HANGAR, SCREWS…			53.26
337494	RC - SPA DEFOAMER			12.99
337540	RC - DOOR OPENER BATTERY			13.99
337619	PARKS - NUTS, BOLTS SCREWS,..			14.13
			Vendor 001621 - ACE HARDWARE Total:	**200.97**
Vendor: 036435 - ACE SPORT ACADEMY				
INV0003954	LS - 50% OF PROFIT SOCCER T…			2,460.02
			Vendor 036435 - ACE SPORT ACADEMY Total:	**2,460.02**
Vendor: 001910 - AHLERS & COONEY P.C.				
921567	FY 26 AUDIT RESPONSE			182.00
922280	FY 26 AUDIT REPONSE			72.00
922281	ZIEGLER CARROLL DA			115.50
922282	ASPHALT COWBOYS PSDA			2,430.00
			Vendor 001910 - AHLERS & COONEY P.C. Total:	**2,799.50**
Vendor: 002178 - ALEX KLEVER				
INV0003932	PD - BACKGROUND CHECK - …	137988	10/27/2026	13.18
			Vendor 002178 - ALEX KLEVER Total:	**13.18**
Vendor: 002370 - ARNOLD MOTOR SUPPLY				
07CR020255	RUT - BATTERY RETURNED			-379.50
07NV192699	RUT - #33 BATTERY			283.64
07NV192750	RUT - BATTERY			379.50
07NV192841	RUT - CHIPPER BATTERY			150.81
07NV192988	RC - OIL FILTER			9.75
07NV193006	GC - BATTERY REPLACEMENT			95.83
07NV193083	RUT - #20 SEAT COVER			119.95
07NV193110	RUT - #32 - GRINDING DISK BL…			101.78
07NV193492	GC - OIL & SPARK PLUG FOR …			169.36
07NV193541	GC - SPARK PLUGS FOR GOLF …			86.48
07NV193582	GC - GOLF CARTS OIL AND DRA..			176.79
07NV193590	GC - SPARK PLUGS FOR GOLF …			11.28
07NV193686	GC - SPARK PLUGS FOR GOLF …			11.28
			Vendor 002370 - ARNOLD MOTOR SUPPLY Total:	**1,216.95**
Vendor: 036283 - ASCENDANCE TRUCKS MIDWEST LLC				
RA302002625.01CR	RUT - SHOP SUPPLIES CREDIT			-125.00
RA302002969.01	RUT - #27 NH3 MODULE			2,074.27
XA302003451.03CR	FD - TRUCK FILTER CREDIT			-197.36
XA302009410.01CR	FD - FILTERS CREDIT			-117.28
XA302009881.01	RUT - ANTIFREEZE			443.50
XA302009946.01	FD - FILTERS			54.82
XA302009976.01	SEWER - VACTOR OIL FILTER			44.18

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
XA302010009.01	SEWER - VACTOR FUEL FILTER			45.99
XA302010095.01	RUT - #26 BRAKE HOSE			29.34
			Vendor 036283 - ASCENDANCE TRUCKS MIDWEST LLC Total:	**2,252.46**
Vendor: 003043 - BERNHOLTZ MASONRY				
INV0003955	PARKS - STONE REPAIR SOUT…			284.75
			Vendor 003043 - BERNHOLTZ MASONRY Total:	**284.75**
Vendor: 000609 - BIERSCHBACH EQUIP & SUPPL				
235387	PD - CONCRETE SAW BELTS			246.00
			Vendor 000609 - BIERSCHBACH EQUIP & SUPPL Total:	**246.00**
Vendor: 003515 - BOMGAARS				
21832187	WW - PHOTO CELL, DUST MA…			46.96
21832461	WW - WEED KILLER			149.99
21832903	GARAGE - VELCRO			7.59
21834540	AC - DRAIN ANTI-FREEZE			96.84
21835074	PARKS - BATTERY, BAIT, ANTIF…			107.15
21835248	PARKS - BULBS AND ANTI-FRE…			28.92
21835369	RUT - #32 BLADE PAINT			80.45
21835597	RC - FASTENERS			8.56
21836097	RUT - #32 PAINT FOR SNOW B…			42.45
21836517	MUSEUM - DRAIN PIPE REPAI…			49.99
21836552	RUT - #32 PAINT PLOW			130.45
21838633	RUT - CHAIN AND HOOKS			69.97
21838721	AC - OUTLET & PUMP REPAIR			18.77
21838757	RUT - TORDON AND SCOOP			339.86
21839084	AC - SUMP PUMP & HOSE			178.47
21839163	GARAGE - BENCH VISE & TARP…			206.97
21839192	GARAGE - BENCH VISE RETUR…			-179.99
			Vendor 003515 - BOMGAARS Total:	**1,383.40**
Vendor: 003661 - BREDA TELEPHONE CORPORATION				
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	112.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	107.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	107.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	112.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	220.45
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	161.22
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	53.74
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	310.29
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	107.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	112.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	107.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	112.48
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	233.23
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	300.98
11126778	TELEPHONE AND INTERNET	DFT0001888	11/03/2026	287.80
			Vendor 003661 - BREDA TELEPHONE CORPORATION Total:	**2,447.55**
Vendor: 036597 - CALDWELL TANKS, INC.				
INV0003972	NW PRESSURE ZONE GROUP C…			41,467.50
			Vendor 036597 - CALDWELL TANKS, INC. Total:	**41,467.50**
Vendor: 004138 - CAPITAL SANITARY SUPPLY				
R084400	CITY HALL - PAPER TOWELS &…			53.96
R084736	RC - TOILET PAPER, TOWELS …			346.08
			Vendor 004138 - CAPITAL SANITARY SUPPLY Total:	**400.04**
Vendor: 000747 - CARROLL AUTO SUPPLY				
427916	WATER - OIL CHANGE TRUCK …			18.60
428005	RUT - CHIPPER OIL FILTER			10.04
428091	FD - OIL			38.79
			Vendor 000747 - CARROLL AUTO SUPPLY Total:	**67.43**

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor: 004133 - CARROLL BROADCASTING CO.				
38-00076-0007	RC - KKRL RADIO ADS			255.00
38-00077-0007	LS - KKRL RADIO ADS			70.40
			Vendor 004133 - CARROLL BROADCASTING CO. Total:	**325.40**
Vendor: 004170 - CARROLL COUNTY RECORDER				
26-4087	BELLA VISTA PLAINS PLAT REC…			47.00
			Vendor 004170 - CARROLL COUNTY RECORDER Total:	**47.00**
Vendor: 004155 - CARROLL COUNTY				
INV0003971	PD - GASOLINE			2,504.12
INV0003971	FD - GASOLINE			48.60
INV0003971	BLDG - GASOLINE			183.29
INV0003971	PW - GASOLINE			213.11
INV0003971	PARKS - GASOLINE			180.80
INV0003971	RC - GASOLINE			80.43
INV0003971	CEMETERY - GASOLINE			104.64
INV0003971	RUT - GASOLINE			4,202.04
INV0003971	WATER - GASOLINE			854.05
INV0003971	WWTP - GASOLINE			873.04
			Vendor 004155 - CARROLL COUNTY Total:	**9,244.12**
Vendor: 004196 - CARROLL HYDRAULICS				
74812	PARKS - SPRAYER REPAIRS			7.33
74889	WW - LEADER HOSE			247.30
			Vendor 004196 - CARROLL HYDRAULICS Total:	**254.63**
Vendor: 004200 - CARROLL LUMBER				
468011	RUT - FORMS			34.80
			Vendor 004200 - CARROLL LUMBER Total:	**34.80**
Vendor: 002977 - CARROLL REFUSE SERVICE				
INV0003965	OCT TRASH COLLECTIONS	138004	11/05/2026	16,583.02
			Vendor 002977 - CARROLL REFUSE SERVICE Total:	**16,583.02**
Vendor: 004237 - CARROLL VETERINARY CLINIC				
INV0003956	PD - DEC DOG CARE CONTRACT			650.00
			Vendor 004237 - CARROLL VETERINARY CLINIC Total:	**650.00**
Vendor: 003959 - CHASE PAYMENTECH MERCHANT SERVICES				
INV0003967	WATER - OCT IN-OFFICE CC P…	DFT0001889	11/04/2026	245.97
INV0003968	WATER - OCT ONLINE CC PRO…	DFT0001890	11/04/2026	1,279.46
			Vendor 003959 - CHASE PAYMENTECH MERCHANT SERVICES Total:	**1,525.43**
Vendor: 002867 - CINTAS FIRST AID & SAFETY				
5370827010	GARAGE - FIRST AID SUPPLIES			64.85
			Vendor 002867 - CINTAS FIRST AID & SAFETY Total:	**64.85**
Vendor: 036616 - CITY OF BONDURANT				
INV00008	FIN - HR TRAINING			70.00
			Vendor 036616 - CITY OF BONDURANT Total:	**70.00**
Vendor: 002071 - COMPUTER REPAIR & SERVICE				
22360	PD - VIRUS SCAN			130.00
22817	FIN - ELIMINATION OF TLAN C…			520.00
22817	WATER - ELIMINATION OF TL…			520.00
22817	SEWER - ELIMINATION OF TL…			520.00
22818	FIN - EMAIL ISSUE			97.50
22819	WATER - PHONE IN FILTER RO…			130.00
22918	PD - ANTI-VIRUS			30.00
			Vendor 002071 - COMPUTER REPAIR & SERVICE Total:	**1,947.50**
Vendor: 005110 - CULLIGAN SOFT WATER				
19826	RC - SOFTNER SALT			127.50
			Vendor 005110 - CULLIGAN SOFT WATER Total:	**127.50**

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor: 005395 - D & K PRODUCTS				
108995IN	GC - FERTILIZER			738.00
			Vendor 005395 - D & K PRODUCTS Total:	**738.00**
Vendor: 003485 - DALE POTTEBAUM				
INV0003855	GARAGE - ISRMSA CONFEREN...	137999	11/02/2026	626.53
INV0003959	GARAGE - STEEL TOED BOOTS	137997	10/30/2026	197.94
			Vendor 003485 - DALE POTTEBAUM Total:	**824.47**
Vendor: 002811 - DEVIN PUDENZ				
INV0002429	WATER - RURAL WATER FALL ...	137986	10/27/2026	109.04
INV0003961	WATER - STEEL TOED BOOTS	138003	11/05/2026	165.84
			Vendor 002811 - DEVIN PUDENZ Total:	**274.88**
Vendor: 006270 - DREES CO				
INV5068	WWTP - WASHING MACHINE...	137998	10/30/2026	246.89
1002810	WWTP - WASHING MACHINE			687.00
INV5220	BANDSHELL SECURITY CAMERA			5,200.00
INV5425	WWTP - MOTOR RETURNED			-216.64
			Vendor 006270 - DREES CO Total:	**5,917.25**
Vendor: 012590 - ECHO ELECTRIC				
S012467192.001	GC - REPAIR PARTS - WELL	137994	10/30/2026	201.37
S012422820.001	WATER - CONDUIT TO HANG ...	138006	11/05/2026	6.70
			Vendor 012590 - ECHO ELECTRIC Total:	**208.07**
Vendor: 003971 - EMPLOYEE BENEFIT SYSTEMS				
INV0003948	HRA CHECKS	DFT0001881	10/30/2026	936.60
INV0003950	HRA CHECKS	DFT0001882	10/30/2026	1,537.72
000055669	NOV. EAP	DFT0001885	11/03/2026	22.75
000055669	NOV. LIFE INS PREMIUMS	DFT0001885	11/03/2026	220.64
000055669	NOV. VISION PREMIUMS	DFT0001885	11/03/2026	489.16
000055669	NOV. VOL LIFE INS PREMIUMS	DFT0001885	11/03/2026	651.34
000055669	NOV. DENTAL PREMIUMS	DFT0001885	11/03/2026	2,530.24
000055669	NOV. HEALTH INS PREMIUMS	DFT0001885	11/03/2026	53,799.24
			Vendor 003971 - EMPLOYEE BENEFIT SYSTEMS Total:	**60,187.69**
Vendor: 002627 - ETHAN KATHOL				
INV0003951	PD - UNIFORM MEETING - ME...	137992	10/30/2026	4.59
			Vendor 002627 - ETHAN KATHOL Total:	**4.59**
Vendor: 000013 - FIRE/POLICE RETIREMENT SY				
INV0003942	MFPRSI CONTRIBUTIONS	DFT0001875	10/29/2026	14,900.69
			Vendor 000013 - FIRE/POLICE RETIREMENT SY Total:	**14,900.69**
Vendor: 002806 - FOUNDATION ANALYTICAL LABORATORY INC				
26-04633	WWTP - LAB TESTING			1,831.35
			Vendor 002806 - FOUNDATION ANALYTICAL LABORATORY INC Total:	**1,831.35**
Vendor: 003534 - FUSEBOX MARKETING				
11335	FIN - NOV WEBSITE MAINTEN...			255.00
			Vendor 003534 - FUSEBOX MARKETING Total:	**255.00**
Vendor: 009315 - GALLS INC.				
036526487	PD - SERVICE PIN			16.64
036728654	PD - 4 BULLETPROOF VESTS			5,476.52
036728690	PD - BOOTS CRUM			421.70
036728691	PD - SANDERS - BOOTS AND P...			301.86
036733886	PD - JACKETS			227.10
			Vendor 009315 - GALLS INC. Total:	**6,443.82**
Vendor: 009500 - GEHLING WELDING & REPAIR				
163880	RUT - REPAIR MUD RAKE			38.00
163982	RUT - BRACE FOR SPREADER			1,089.98
			Vendor 009500 - GEHLING WELDING & REPAIR Total:	**1,127.98**

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor: 009535 - GENERAL RENTAL				
225757	RUT - CONCRETE SAW AND BE…			583.14
			Vendor 009535 - GENERAL RENTAL Total:	**583.14**
Vendor: 036538 - HULSTEIN HOLDINGS LLC				
INV0003974	12TH ST RECONSTRUCTION #7			536,389.00
			Vendor 036538 - HULSTEIN HOLDINGS LLC Total:	**536,389.00**
Vendor: 012540 - IMWCA				
INV99920	FIN - WORKER COMP #5			7,442.00
			Vendor 012540 - IMWCA Total:	**7,442.00**
Vendor: 012666 - IOWA ONE CALL				
286100	WATER - SEPTEMBER ONE CA…			97.40
			Vendor 012666 - IOWA ONE CALL Total:	**97.40**
Vendor: 012690 - IOWA RURAL WATER ASSN.				
76397	WATER - IRWA MEMBERSHIPS			475.00
			Vendor 012690 - IOWA RURAL WATER ASSN. Total:	**475.00**
Vendor: 012685 - IOWA SMALL ENGINE CENTER				
158188	PARKS - TRIMMER LINE			88.56
158639	RUT - STARTER CORD - SAW			41.99
			Vendor 012685 - IOWA SMALL ENGINE CENTER Total:	**130.55**
Vendor: 012693 - IOWA STATE UNIVERSITY				
ITRNS-SL2026-0082	GARAGE - STS & RDS ANNUAL…			220.00
			Vendor 012693 - IOWA STATE UNIVERSITY Total:	**220.00**
Vendor: 012706 - IPERS				
INV0003944	IPERS CONTRIBUTIONS	DFT0001877	10/29/2026	604.20
INV0003944	IPERS CONTRIBUTIONS	DFT0001877	10/29/2026	37.57
INV0003944	IPERS CONTRIBUTIONS	DFT0001877	10/29/2026	15,104.16
INV0003944	IPERS CONTRIBUTIONS	DFT0001877	10/29/2026	16.55
INV0003944	IPERS CONTRIBUTIONS	DFT0001877	10/29/2026	3,091.29
INV0003944	IPERS CONTRIBUTIONS	DFT0001877	10/29/2026	2,876.66
INV0003944	IPERS CONTRIBUTIONS	DFT0001877	10/29/2026	3,134.33
			Vendor 012706 - IPERS Total:	**24,864.76**
Vendor: 036235 - IRLBECK TRUCK & AUTO DETAILING				
INV1095	PD - #17 CERAMIC COATING			600.00
			Vendor 036235 - IRLBECK TRUCK & AUTO DETAILING Total:	**600.00**
Vendor: 003722 - iSOLVED BENEFIT SERVICES				
166860-2	SEPT FLEX SPENDING PARTICI…	DFT0001884	11/03/2026	79.20
			Vendor 003722 - iSOLVED BENEFIT SERVICES Total:	**79.20**
Vendor: 002453 - JASON MATTHEW LAMBERTZ				
INV0003931	CAAT6 PRODUCTION COSTS	137989	10/27/2026	885.00
004	CAAT6 PRODUCTION COSTS			820.00
			Vendor 002453 - JASON MATTHEW LAMBERTZ Total:	**1,705.00**
Vendor: 013917 - JEO CONSULTING GROUP INC.				
178110	WEST GOLFVIEW SUBD ENGIN…			5,331.25
178111	NW PRESSURE ZONE GROUP A			360.50
178112	NW PRESSURE ZONE GROUP B			6,995.41
178113	NW PRESSURE ZONE GROUP C			3,444.30
			Vendor 013917 - JEO CONSULTING GROUP INC. Total:	**16,131.46**
Vendor: 036233 - JTR LOCK INC.				
1470	RC - KEYS			24.00
			Vendor 036233 - JTR LOCK INC. Total:	**24.00**
Vendor: 014520 - KASPERBAUER CLEANING SER				
195405	RC - LAUNDER MATS			105.88
			Vendor 014520 - KASPERBAUER CLEANING SER Total:	**105.88**

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor: 014542 - KIESLER'S POLICE SUPPLY				
IN292458	PD - AMMO			2,035.00
			Vendor 014542 - KIESLER'S POLICE SUPPLY Total:	**2,035.00**
Vendor: 000560 - LAURA SCHAEFER				
INV0003933	FIN - IMFOA FALL CONFERENCE	137987	10/27/2026	161.44
			Vendor 000560 - LAURA SCHAEFER Total:	**161.44**
Vendor: 000674 - LIDDERDALE COUNTRY STORE				
18005	COUNCIL PLANNING SESSION			324.00
			Vendor 000674 - LIDDERDALE COUNTRY STORE Total:	**324.00**
Vendor: 036212 - LIGHTSPEED COMMERCE INC				
INV0003963	GC - OCT. CC PROCESSING FEES	DFT0001883	10/31/2026	214.04
			Vendor 036212 - LIGHTSPEED COMMERCE INC Total:	**214.04**
Vendor: 016510 - LOGAN CONTRACTORS SUPPLY INC				
H58984	RUT - CONCRETE SAW BELTS			361.60
			Vendor 016510 - LOGAN CONTRACTORS SUPPLY INC Total:	**361.60**
Vendor: 017133 - MASTERCARD				
INV0003934	FD - FIRE PREVENTION ITEMS	DFT0001870	10/27/2026	814.95
INV0003934	FD - CLEAN FLAG	DFT0001870	10/27/2026	70.09
INV0003934	FD - WATER AND SUPPLIES	DFT0001870	10/27/2026	72.41
INV0003935	PD - CHAIR KNOB	DFT0001871	10/27/2026	9.25
INV0003935	PD - TRAIL CAM PLAN	DFT0001871	10/27/2026	13.00
			Vendor 017133 - MASTERCARD Total:	**979.70**
Vendor: 003966 - MICROBAC LABORATORIES INC				
NT2608362	WATER - MONTHLY BAC-T TES...			97.50
NT2608529	WATER - LEAD & COPPER TEST...			67.00
NT2608649	WATER - LAB TESTING			516.50
			Vendor 003966 - MICROBAC LABORATORIES INC Total:	**681.00**
Vendor: 012680 - MID AMERICAN ENERGY				
INV0003975	ELECTRIC BILLS	138007	11/05/2026	510.27
INV0003975	ELECTRIC BILLS	138007	11/05/2026	250.63
INV0003975	ELECTRIC BILLS	138007	11/05/2026	14,520.16
INV0003975	ELECTRIC BILLS	138007	11/05/2026	171.28
INV0003975	ELECTRIC BILLS	138007	11/05/2026	499.80
INV0003975	ELECTRIC BILLS	138007	11/05/2026	765.41
INV0003975	ELECTRIC BILLS	138007	11/05/2026	974.23
INV0003975	ELECTRIC BILLS	138007	11/05/2026	123.10
INV0003975	ELECTRIC BILLS	138007	11/05/2026	512.01
INV0003975	ELECTRIC BILLS	138007	11/05/2026	159.79
INV0003975	ELECTRIC BILLS	138007	11/05/2026	5,577.04
INV0003975	ELECTRIC BILLS	138007	11/05/2026	152.74
INV0003975	ELECTRIC BILLS	138007	11/05/2026	70.98
INV0003975	ELECTRIC BILLS	138007	11/05/2026	720.62
INV0003975	ELECTRIC BILLS	138007	11/05/2026	25.80
INV0003975	ELECTRIC BILLS	138007	11/05/2026	239.46
INV0003975	ELECTRIC BILLS	138007	11/05/2026	549.69
INV0003975	ELECTRIC BILLS	138007	11/05/2026	21.04
INV0003975	ELECTRIC BILLS	138007	11/05/2026	354.90
INV0003975	ELECTRIC BILLS	138007	11/05/2026	219.93
INV0003975	ELECTRIC BILLS	138007	11/05/2026	1,370.75
INV0003975	ELECTRIC BILLS	138007	11/05/2026	3,301.12
INV0003975	ELECTRIC BILLS	138007	11/05/2026	1,040.00
INV0003975	ELECTRIC BILLS	138007	11/05/2026	7,882.92
INV0003975	ELECTRIC BILLS	138007	11/05/2026	153.26
			Vendor 012680 - MID AMERICAN ENERGY Total:	**40,166.93**
Vendor: 017585 - MIDWEST WHOLESALE BLDG PRODUCTS				
614277	RUT - FORMS			37.90
			Vendor 017585 - MIDWEST WHOLESALE BLDG PRODUCTS Total:	**37.90**

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor: 018408 - NAPA AUTO PARTS				
159666	RUT - OIL			1,138.80
159850	RUT - CHIPPER FILTERS			55.19
160147	FD - OIL FILTER #E2			9.18
160409	RUT - #33 HEX PINS			95.99
160784	WW - OIL FILTER AND ANTI-FR...			44.44
160875	GARAGE - BENCH VISE			669.17
160915	GC - OIL & FILTERS FOR GOLF ...			31.32
160930	WW - OIL AND FILTERS			47.94
			Vendor 018408 - NAPA AUTO PARTS Total:	**2,092.03**
Vendor: 019124 - NORTH CENTRAL LABORATORIE				
543091	WW - LAB CHEMICAL & SUPPL...			602.73
			Vendor 019124 - NORTH CENTRAL LABORATORIE Total:	**602.73**
Vendor: 003224 - OUTLAW SIGNS GRAPHICS & APPAREL				
13266	LS - FALL SPORTS SHIRTS			4,790.00
13291	LS - FALL SPORTS SHIRTS			8,790.00
13404	LS - FALL SPORTS SHIRTS			390.00
13521	LS - FALL SPORTS SHIRTS			575.00
			Vendor 003224 - OUTLAW SIGNS GRAPHICS & APPAREL Total:	**14,545.00**
Vendor: 021050 - P & H WHOLESALE INC.				
4164254-00	WW - AIR FILTERS	138008	11/05/2026	70.80
			Vendor 021050 - P & H WHOLESALE INC. Total:	**70.80**
Vendor: 003228 - PAYSAFE MERCHANT				
INV0003969	RC - OCT EFT PROCESSING FEES	DFT0001891	11/04/2026	128.00
			Vendor 003228 - PAYSAFE MERCHANT Total:	**128.00**
Vendor: 001949 - PERFORMANCE TIRE & SERVICE				
0185509	PD - OIL CHANGE #18			45.12
0185511	PD - #17 - OIL CHANGE			46.22
0185512	PD - OIL CHANGE #15			45.12
0185514	RUT - #35 TIRE REPAIRS			48.15
0185520	PD - OIL CHANGE #20			45.12
			Vendor 001949 - PERFORMANCE TIRE & SERVICE Total:	**229.73**
Vendor: 004027 - PLUNKETT'S PEST CONTROL INC.				
10871318	RC - PEST CONTROL			141.25
10871319	CITY HALL - PEST CONTROL			107.50
10882538	PD - PEST CONTROL			42.50
10882538	LIBRARY - PEST CONTROL			42.50
			Vendor 004027 - PLUNKETT'S PEST CONTROL INC. Total:	**333.75**
Vendor: 000625 - PRODUCTIVITY PLUS ACCOUNT				
CB96479	PARKS - TIE ROD KIT	138002	11/05/2026	247.90
			Vendor 000625 - PRODUCTIVITY PLUS ACCOUNT Total:	**247.90**
Vendor: 023640 - RAY'S REFUSE SERVICE				
INV0003964	OCT TRASH COLLECTIONS	138009	11/05/2026	44,131.97
INV0003960	PD - OCT. GARBAGE PICKUP			39.68
INV0003960	GARAGE - OCT. GARBAGE PIC...			54.94
INV0003960	LIBRARY - OCT. GARBAGE PIC...			39.68
INV0003960	PARKS - OCT. GARBAGE PICKUP			193.41
INV0003960	PARKS - OCT. GARBAGE PICKUP			130.80
INV0003960	GC - OCT. GARBAGE RECYCLI...			45.00
INV0003960	GC - OCT. GARBAGE PICKUP			126.00
INV0003960	RC - OCT. GARBAGE PICKUP			148.79
INV0003960	CEMETERY - OCT. GARBAGE P...			52.32
INV0003960	TRASH CANS - OCT. GARBAGE ...			82.40
INV0003960	CITY HALL - OCT. GARBAGE PI...			29.73
INV0003960	CITY HALL - OCT. RECYCLING			9.92
INV0003960	WWTP - OCT. GARBAGE PICK...			201.00

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
INV0003960	WWTP - OCT. GARBAGE PICK...			225.09
			Vendor 023640 - RAY'S REFUSE SERVICE Total:	**45,510.73**
Vendor: 023815 - REGION XII COG				
INV0003966	OCT. TAXI PROGRAM DONATI...	138010	11/05/2026	2,345.00
INV0003973	HF2401 PROJ #3 - 312 S WAL...			30,000.00
			Vendor 023815 - REGION XII COG Total:	**32,345.00**
Vendor: 003455 - ROZANNE SWARTZENDRUBER				
360147	PD - KULT UNIFORM ALTERAT...			120.00
			Vendor 003455 - ROZANNE SWARTZENDRUBER Total:	**120.00**
Vendor: 036606 - RUBY DOMINICK				
INV0003936	LS - PILATES CERTIFICATION	137990	10/27/2026	319.00
			Vendor 036606 - RUBY DOMINICK Total:	**319.00**
Vendor: 036615 - SCHUYLER CRUM				
INV0003949	PD - UNIFORM FITTING - MEAL	137996	10/30/2026	14.00
			Vendor 036615 - SCHUYLER CRUM Total:	**14.00**
Vendor: 025333 - SNYDER & ASSOCIATES INC.				
126.0420.010-6	US 30 TRAFFIC SIGNAL IMPRO...			14,687.40
			Vendor 025333 - SNYDER & ASSOCIATES INC. Total:	**14,687.40**
Vendor: 028180 - STATE HYGIENIC LABORATORY-AR				
330984	WWTP - LAB TESTING			66.00
330986	RC - WATER SAMPLE ANALYSIS			68.00
			Vendor 028180 - STATE HYGIENIC LABORATORY-AR Total:	**134.00**
Vendor: 025880 - STONE PRINTING CO.				
21042	WWTP - CALENDAR			31.10
P15591	CEMETERY - INTERMENT FOR...			171.13
			Vendor 025880 - STONE PRINTING CO. Total:	**202.23**
Vendor: 026401 - TEN POINT CONSTRUCTION CO				
4023	RUT - ASPHALT REPAIR			51,574.83
			Vendor 026401 - TEN POINT CONSTRUCTION CO Total:	**51,574.83**
Vendor: 001705 - TITAN MACHINERY				
PS1425471-1	RUT - #33 BOLTS AND WASHE...			42.20
PS1426650-1	RUT - PIVOTS PINS AND BOLTS			74.05
			Vendor 001705 - TITAN MACHINERY Total:	**116.25**
Vendor: 036580 - T-MOBILE				
22162392-7	PW - CELL PHONES	DFT0001886	11/03/2026	46.19
22162392-7	RC - CELL PHONES	DFT0001886	11/03/2026	15.41
22162392-7	RC - CELL PHONES	DFT0001886	11/03/2026	82.28
22162392-7	LS - CELL PHONES	DFT0001886	11/03/2026	15.41
22162392-7	AC - CELL PHONES	DFT0001886	11/03/2026	15.41
22162392-7	CEMETERY - CELL PHONES	DFT0001886	11/03/2026	18.85
			Vendor 036580 - T-MOBILE Total:	**193.55**
Vendor: 027060 - TREASURER OF IOWA				
INV0003938	WATER - SEPT. SALES TAX	DFT0001873	10/27/2026	8,617.20
INV0003938	WW - SEPT. SALES TAX	DFT0001873	10/27/2026	2,900.70
INV0003938	ST WATER - SEPT. SALES TAX	DFT0001873	10/27/2026	627.91
			Vendor 027060 - TREASURER OF IOWA Total:	**12,145.81**
Vendor: 036493 - TREVIPAY - WALMART				
INV0003937	PD - DASH CAM	DFT0001872	10/27/2026	99.88
INV0003937	PD - BATTERIES	DFT0001872	10/27/2026	19.98
INV0003937	PD - KENNEL	DFT0001872	10/27/2026	29.84
INV0003937	WW - INTERNET CABLE	DFT0001872	10/27/2026	17.36
			Vendor 036493 - TREVIPAY - WALMART Total:	**167.06**
Vendor: 036617 - TYLER WILLIAMS				
INV0003970	HOUSING INCENTIVE - 420 DE...			20,000.00
			Vendor 036617 - TYLER WILLIAMS Total:	**20,000.00**

Payable Number	Description (Item)	Payment Number	Payment Date	Amount
Vendor: 003961 - UNITYPOINT HEALTH				
9210IN4107	RANDOM DRUG TESTS			168.00
			Vendor 003961 - UNITYPOINT HEALTH Total:	**168.00**
Vendor: 028814 - VAN METER COMPANY				
S014678829.001	GC - WELL REPAIR PARTS			11.62
			Vendor 028814 - VAN METER COMPANY Total:	**11.62**
Vendor: 029010 - VEENSTRA & KIMM INC.				
27366-35	WWTP DIGESTER & VLR PIPIN…			3,753.10
			Vendor 029010 - VEENSTRA & KIMM INC. Total:	**3,753.10**
Vendor: 029013 - VERIZON BUSINESS				
6156518417	PD - CELL PHONES	137995	10/30/2026	643.68
6156518417	FD - CELL PHONES	137995	10/30/2026	26.95
6156518417	BLDG - CELL PHONES	137995	10/30/2026	11.55
			Vendor 029013 - VERIZON BUSINESS Total:	**682.18**
Vendor: 003970 - WORLDWIDE EXPRESS				
261025W001036	FREIGHT W/E 10/28/2026	137993	10/30/2026	31.05
261101W003194	WATER - FREIGHT W/E 11/4/2…	138005	11/05/2026	31.09
			Vendor 003970 - WORLDWIDE EXPRESS Total:	**62.14**
			Grand Total:	**1,016,162.89**

Report Summary

Fund Summary

Fund	Expense Amount	Payment Amount
001 - GENERAL FUND	178,339.32	126,273.52
010 - HOTEL/MOTEL TAX	371.45	371.45
110 - ROAD USE TAX FUND	66,481.39	3,311.22
121 - LOCAL OPTION SALES TAX	50,000.00	0.00
304 - C.P. - STREETS	551,076.40	0.00
311 - C.P. - PARKS & RECREATION	5,200.00	0.00
316 - C.P. - UTILITY FUND	5,331.25	0.00
600 - WATER UTILITY FUND	22,385.14	19,609.09
602 - WATER UTILITY CAP. IMP.	52,267.71	0.00
610 - SEWER UTILITY FUND	20,141.53	14,694.06
612 - SEWER UTILITY CAP. IMP.	3,753.10	0.00
620 - STORM WATER UTILITY	627.91	627.91
850 - MEDICAL INSURANCE FUND	60,187.69	60,187.69
Grand Total:	**1,016,162.89**	**225,074.94**

Gross Payroll $247,983.84

City of CARROLL

627 N Adams Street
Carroll, IA 51401

phone: (712) 792-1000 | fax: (712) 792-0139 | website: www.cityofcarroll.com

MEMO TO: Aaron Kooiker, City Manager

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

DATE: November 2, 2026

SUBJECT: State Annual Financial Report for Fiscal Year 2025 - 2026

Attached is a copy of the State Annual Financial Report for Fiscal Year ending June 30, 2026. This report is required by Chapter 384.22 of the Code of Iowa and is to be filed with the Office of the Auditor of State by December 1, 2026. Also, the first page of the report is required to be published and a proof of publication must be submitted with the report. The report summarizes all the revenues and expenses as well as the outstanding debt for the fiscal year ending June 30, 2026.

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

RECOMMENDATION: Council acceptance and authorization for publication of the State Annual Financial Report for the Fiscal Year ending June 30, 2026.

STATE OF IOWA 2026 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2026 CITY OF CARROLL, IOWA DUE: December 1, 2026	16201400300000 CITY OF CARROLL 627 N ADAMS STREET CARROLL IA 51401 POPULATION: 10321

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

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	6,483,884		6,483,884	6,381,806
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	6,483,884		6,483,884	6,381,806
Delinquent Property Taxes	0		0	0
TIF Revenues	1,158,064		1,158,064	1,154,158
Other City Taxes	2,628,836	0	2,628,836	2,645,214
Licenses and Permits	144,414	0	144,414	108,500
Use of Money and Property	647,168	501,242	1,148,410	730,285
Intergovernmental	2,185,053	0	2,185,053	2,904,248
Charges for Fees and Service	2,121,400	4,066,038	6,187,438	6,116,870
Special Assessments	551	0	551	0
Miscellaneous	350,804	86,265	437,069	624,815
Other Financing Sources	11,682	0	11,682	8,840,000
Transfers In	2,986,355	589,007	3,575,362	6,102,032
Total Revenues and Other Sources	18,718,211	5,242,552	23,960,763	35,607,928
Expenditures and Other Financing Uses				
Public Safety	2,860,338		2,860,338	3,109,664
Public Works	2,557,379		2,557,379	3,317,854
Health and Social Services	81,367		81,367	88,640
Culture and Recreation	3,414,705		3,414,705	3,994,698
Community and Economic Development	626,232		626,232	1,276,114
General Government	1,496,098		1,496,098	1,605,630
Debt Service	1,670,363		1,670,363	2,086,071
Capital Projects	1,587,140		1,587,140	3,864,175
Total Governmental Activities Expenditures	14,293,622	0	14,293,622	19,342,846
BUSINESS TYPE ACTIVITIES		6,300,855	6,300,855	8,124,935
Total All Expenditures	14,293,622	6,300,855	20,594,477	27,467,781
Other Financing Uses	0	0	0	
Transfers Out	2,804,488	770,874	3,575,362	6,102,032
Total All Expenditures/and Other Financing Uses	17,098,110	7,071,729	24,169,839	33,569,813
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	1,620,101	-1,829,177	-209,076	2,038,115
Beginning Fund Balance July 1, 2025	15,717,447	12,987,739	28,705,186	28,705,185
Ending Fund Balance June 30, 2026	17,337,548	11,158,562	28,496,110	30,743,300

NOTE - These balances do not include the following, which were not budgeted and are not available for city operations:

Non-budgeted Internal Service Funds 1,131,305	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2026	Amount	Indebtedness at June 30, 2026	Amount
General Obligation Debt	7,630,000	Other Long-Term Debt	0
Revenue Debt	0	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	53,019,830

CERTIFICATION

The forgoing report is correct to the best of my knowledge and belief

	Publication
Signature of Preparer	
Printed name of Preparer	Phone Number
	Date Signed
Signature of Mayor or Mayor Pro Tem (Name and Title)	

PLEASE PUBLISH THIS PAGE ONLY

CITY OF CARROLL
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1										1
Taxes levied on property	2	4,560,544	1,117,496		805,844			6,483,884		6,483,884	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	4,560,544	1,117,496		805,844	0	0	6,483,884		6,483,884	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	4,560,544	1,117,496		805,844	0	0	6,483,884		6,483,884	6
TIF Revenues	7			1,158,064				1,158,064		1,158,064	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8							0		0	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	180,711						180,711		180,711	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12							0		0	12
Hotel / Motel Tax	13	247,727						247,727		247,727	13
Other Local Option Taxes	14		2,200,398					2,200,398		2,200,398	14
Total Other City Taxes	15	428,438	2,200,398		0	0	0	2,628,836	0	2,628,836	15
Section B - Licenses and Permits	16	144,414				0		144,414		144,414	16
Section C - Use of Money and Property	17										17
Interest	18	252,475	226,397	15,473		63,262	29,175	586,782	438,842	1,025,624	18
Rents and Royalties	19	60,386						60,386	62,400	122,786	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	312,861	226,397	15,473	0	63,262	29,175	647,168	501,242	1,148,410	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27	615						615		615	27
Community Development Block Grants	28							0		0	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
	32							0		0	32
Total Federal Grants and Reimbursements	33	615	0		0	0	0	615	0	615	33

CITY OF CARROLL

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		1,452,979					1,452,979		1,452,979	44
Other state grants and reimbursements	48										48
State grants	49	4,877						4,877		4,877	49
Iowa Department of Transportation	50							0		0	50
Iowa Department of Natural Resources	51							0		0	51
Iowa Economic Development Authority	52	5,000	5,000			203,000		213,000		213,000	52
CEBA grants	53							0		0	53
C&I Replacement and Tier I Business Tax Replacement	54	204,125	50,040	649	33,519			288,333		288,333	54
Library Appropriations	55		3,575					3,575		3,575	55
State Tobacco Funding	56		1,500					1,500		1,500	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	214,002	1,513,094	649	33,519	203,000	0	1,964,264	0	1,964,264	60
Local Grants and Reimbursements											
County Contributions	63	40,000				50,000		90,000		90,000	63
Library Service	64							0		0	64
Township Contributions	65	47,063						47,063		47,063	65
Fire/EMT Service	66							0		0	66
Carroll Comm School District - SRO Reimbursement	67	83,111						83,111		83,111	67
	68							0		0	68
	69							0		0	69
Total Local Grants and Reimbursements	70	170,174	0	0	0	50,000	0	220,174	0	220,174	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	384,791	1,513,094	649	33,519	253,000	0	2,185,053	0	2,185,053	71
Section E -Charges for Fees and Service	72										72
Water	73							0	1,616,339	1,616,339	73
Sewer	74							0	2,167,879	2,167,879	74
Electric	75							0		0	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79	727,880						727,880		727,880	79
Hospital	80							0		0	80

CITY OF CARROLL
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued	81										81
Transit	82	20,330						20,330		20,330	82
Cable TV	83							0		0	83
Internet	84							0		0	84
Telephone	85							0		0	85
Housing Authority	86							0		0	86
Storm Water	87							0	281,820	281,820	87
Other:	88										88
Nursing Home	89							0		0	89
Police Service Fees	90		4,040					4,040		4,040	90
Prisoner Care	91							0		0	91
Fire Service Charges	92							0		0	92
Ambulance Charges	93							0		0	93
Sidewalk Street Repair Charges	94							0		0	94
Housing and Urban Renewal Charges	95							0		0	95
River Port and Terminal Fees	96							0		0	96
Public Scales	97							0		0	97
Cemetery Charges	98	45,155						45,155		45,155	98
Library Charges	99							0		0	99
Park, Recreation, and Cultural Charges	100	1,312,712						1,312,712		1,312,712	100
Animal Control Charges	101							0		0	101
Street restoration fees	102	11,283						11,283		11,283	102
	103							0		0	103
Total Charges for Service	104	2,117,360	4,040	0	0	0	0	2,121,400	4,066,038	6,187,438	104
Section F - Special Assesments	106					551		551		551	106
Section G - Miscellaneous	107										107
Contributions	108	28,087	61,393			82,500	5,500	177,480	5,171	182,651	108
Deposits and Sales/Fuel Tax Refunds	109	1,295						1,295	2,910	4,205	109
Sale of Property and Merchandise	110	85,377					16,538	101,915	30,656	132,571	110
Fines	111	70,114						70,114	47,528	117,642	111
Internal Service Charges	112							0		0	112
	113							0		0	113
	114							0		0	114
	115							0		0	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	184,873	61,393	0	0	82,500	22,038	350,804	86,265	437,069	120

REVENUE P5

CITY OF CARROLL

REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121	8,133,281	5,122,818	1,174,186	839,363	399,313	51,213	15,720,174	4,653,545	20,373,719	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124	5,000	6,682					11,682		11,682	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125							0		0	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	1,336,244	149,027		395,713	50,000		1,930,984	589,007	2,519,991	127
Internal TIF loans and transfers in	128		230,728		824,643			1,055,371		1,055,371	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	1,341,244	386,437	0	1,220,356	50,000	0	2,998,037	589,007	3,587,044	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	9,474,525	5,509,255	1,174,186	2,059,719	449,313	51,213	18,718,211	5,242,552	23,960,763	132
Beginning Fund Balance July 1, 2025	134	4,691,055	7,360,565	102,369	112,218	2,675,161	776,079	15,717,447	12,987,739	28,705,186	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	14,165,580	12,869,820	1,276,555	2,171,937	3,124,474	827,292	34,435,658	18,230,291	52,665,949	136

CITY OF CARROLL
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	2,241,599	3,634					2,245,233		2,245,233	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	198,653						198,653		198,653	6
Ambulance	7							0		0	7
Building Inspections	8	264,072						264,072		264,072	8
Miscellaneous Protective Services	9	150,000						150,000		150,000	9
Animal Control	10							0		0	10
Other Public Safety	11	2,380						2,380		2,380	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	2,856,704	3,634		0	0	0	2,860,338		2,860,338	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16	20,561	743,144					763,705		763,705	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18	174,303						174,303		174,303	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		168,535					168,535		168,535	20
Highway Engineering	21							0		0	21
Street Cleaning	22		19,558					19,558		19,558	22
Airport (if not an enterprise)	23	184,747						184,747		184,747	23
Garbage (if not an enterprise)	24	809,424						809,424		809,424	24
Other Public Works	25	261,314	175,793					437,107		437,107	25
	26							0		0	26
	27							0		0	27
Total Public Works	28	1,450,349	1,107,030		0	0	0	2,557,379		2,557,379	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36	20,125	61,242					81,367		81,367	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	20,125	61,242		0	0	0	81,367		81,367	39
Section D - Culture and Recreation	40										40
Library Services	41	607,492	9,957					617,449		617,449	41
Museum, Band, Theater	42	7,762						7,762		7,762	42
Parks	43	575,121	15,954					591,075		591,075	43
Recreation	44	1,878,817	157,039					2,035,856		2,035,856	44
Cemetery	45	162,463						162,463		162,463	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47	100						100		100	47
	48							0		0	48
	49							0		0	49
Total Culture and Recreation	50	3,231,755	182,950		0	0	0	3,414,705		3,414,705	50

CITY OF CARROLL

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E - Community and Economic Development	51										51
Community beautification	52		179,549					179,549		179,549	52
Economic development	53	57,362	84,460					141,822		141,822	53
Housing and urban renewal	54	2,500	130,000					132,500		132,500	54
Planning and zoning	55	242						242		242	55
Other community and economic development	56	58,332	4,095					62,427		62,427	56
TIF Rebates	57			109,692				109,692		109,692	57
	58							0		0	58
Total Community and Economic Development	59	118,436	398,104	109,692	0	0	0	626,232		626,232	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	26,634						26,634		26,634	61
Clerk, Treasurer, Financial Administration	62	634,649						634,649		634,649	62
Elections	63	3,028						3,028		3,028	63
Legal Services and City Attorney	64	56,453						56,453		56,453	64
City Hall and General Buildings	65	102,329						102,329		102,329	65
Tort Liability	66	617,678						617,678		617,678	66
Other General Government	67	55,327						55,327		55,327	67
	68							0		0	68
	69							0		0	69
Total General Government	70	1,496,098	0		0	0	0	1,496,098		1,496,098	70
Section G - Debt Service	71							0		0	71
City Building Improvements	72				678,813			678,813		678,813	72
Street Projects	73				991,550			991,550		991,550	73
Total Debt Service	74	0	0	0	1,670,363	0	0	1,670,363		1,670,363	74
Section H - Regular Capital Projects - Specify	75										75
Fire Truck & Other City Building Projects	76					740,368		740,368		740,368	76
Street Improvement Projects	77					677,723		677,723		677,723	77
Subtotal Regular Capital Projects	78	0	0		0	1,418,091	0	1,418,091		1,418,091	78
TIF Capital Projects - Specify	79										79
Street Resurfacing and Traffic Signal Replacement	80					169,049		169,049		169,049	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	169,049	0	169,049		169,049	82
Total Capital Projects	83	0	0		0	1,587,140	0	1,587,140		1,587,140	83
Total Governmental Activities Expenditures	84	9,173,467	1,752,960	109,692	1,670,363	1,587,140	0	14,293,622		14,293,622	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

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

CITY OF CARROLL

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								1,331,997	1,331,997	88
Capital Outlay	89								1,253,792	1,253,792	89
Debt Service	90									0	90
Sewer and Sewage Disposal - Current Operation	91								987,646	987,646	91
Capital Outlay	92								2,720,003	2,720,003	92
Debt Service	93									0	93
Electric - Current Operation	94									0	94
Capital Outlay	95									0	95
Debt Service	96									0	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106									0	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115									0	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120								7,417	7,417	120
Capital Outlay	121									0	121
Debt Service	122									0	122
Other Business Type - Current Operation	123									0	123
Capital Outlay	124									0	124
Debt Service	125									0	125
Internal Service Funds - Specify	126										126
	127									0	127
	128									0	128
Total Business Type Activities	129								6,300,855	6,300,855	129

CITY OF CARROLL

EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2026 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	9,173,467	1,752,960	109,692	1,670,363	1,587,140	0	14,293,622	6,300,855	20,594,477	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	50,000	1,563,248			135,869		1,749,117	770,874	2,519,991	132
Internal TIF loans/repayments and transfers out	133			1,055,371				1,055,371		1,055,371	133
	134							0		0	134
Total Other Financing Uses	135	50,000	1,563,248	1,055,371	0	135,869	0	2,804,488	770,874	3,575,362	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	9,223,467	3,316,208	1,165,063	1,670,363	1,723,009	0	17,098,110	7,071,729	24,169,839	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140						827,292	827,292		827,292	140
Restricted	141	1,466,689	9,364,860	111,492	501,574			11,444,615		11,444,615	141
Committed	142	0				1,401,465		1,401,465		1,401,465	142
Assigned	143	604,098	188,752					792,850		792,850	143
Unassigned	144	2,871,326						2,871,326		2,871,326	144
Total Governmental	145	4,942,113	9,553,612	111,492	501,574	1,401,465	827,292	17,337,548		17,337,548	145
Proprietary	146								11,158,562	11,158,562	146
Total Ending Fund Balance June 30,	147	4,942,113	9,553,612	111,492	501,574	1,401,465	827,292	17,337,548	11,158,562	28,496,110	147
Total Requirements (Sum of lines 136 and 147)	148	14,165,580	12,869,820	1,276,555	2,171,937	3,124,474	827,292	34,435,658	18,230,291	52,665,949	148

OTHER P10

Part III Intergovernmental Expenditures
Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.

Purpose	Amount paid to other local governments
Correction	
Health	
Highways	
Transit Subsidies	16,000
Libraries	
Police protection	
Sewerage	
Sanitation	131,800
All other	150,000

Purpose	Amount paid to State
Highways	
All other	

Part IV
Wages & Salaries
Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.

YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID	Amount
Total Salaries and Wages Paid	5,544,302

Part V Debt Outstanding, Issued, and Retired

Transit subsidies

A. Long-Term Debt

Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2026				
Purpose	Line	Debt Outstanding JULY 1, 2025	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	0	0	0	0	0	0	0	0
Sewer Utility	2.	0	0	0	0	0	0	0	0
Electric Utility	3.	0	0	0	0	0	0	0	0
Gas Utility	4.	0	0	0	0	0	0	0	0
Transit-Bus	5.	0	0	0	0	0	0	0	0
Industrial Revenue	6.	0	0	0	0	0	0	0	0
Mortgage Revenue	7.	0	0	0	0	0	0	0	0
TIF Revenue	8.	0	0	0	0	0	0	0	0
Other Purposes / Miscellaneous	9.	0	0	0	0	0	0	0	0
GO	10.	9,005,000	0	1,375,000	7,630,000	0	0	0	292,962
Parking	11.	0	0	0	0	0	0	0	0
Airport	12.	0	0	0	0	0	0	0	0
Stormwater	13.	0	0	0	0	0	0	0	0
Section 108	14.	0	0	0	0	0	0	0	0
Total Long-Term		9,005,000	0	1,375,000	7,630,000	0	0	0	292,962

B. Short-Term Debt	Amount
Outstanding as of July 1, 2025	
Outstanding as of JUNE 30, 2026	

Part VI DEBT LIMITATION FOR GENERAL OBLIGATIONS

Actual valuation -- January 1, 2024

Amount		
1,060,396,603	**x.05 = $**	53,019,830.15

Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2026

Type of asset	Amount				
	Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	All other Funds (d)	Total (e)
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	501,574			29,125,841	29,627,415

If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on

CITY DEBT DETAIL - LT DEBT1

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, 2025	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
TIF Agreements	1	TIF Agreement	06-30-2026	TIF	0	No Vote - Non-GO	4,184,394	1,409,911	109,692	0		TIF Revenue	TIF Rebate Agreements
GO Capital Lona Notes 2020A Fire/Street Improvmennts	2	GO	03-09-2020	20-17	4.00 - 5.00	No Vote - Essential GO	1,505,000	595,000	140,000	28,150		General Obligation (GO)	Fire Truck and Street Improvements
GO Capital Loan Note 2021A (Refunding 2018B-Library/City Hall)	3	GO	09-27-2021	21-67	1.00 - 2.00	No Vote - Essential GO	3,325,000	2,145,000	250,000	32,500		General Obligation (GO)	Refunding 2018B Debt - Library/City Hall Remodel & Park Projects
GO LOST Bonds 2022A - Rec Center Project	4	GO	09-26-2022	22-90	3.00 - 4.00	No Vote - Essential GO	5,400,000	4,710,000	225,000	170,112		General Obligation (GO)	Carroll Rec Center Improvements - added raised walking track & remodeled locker rooms
GO Capital Loan Notes 2024B Streets/Traffic Signals	5	GO	11-11-2024	24-84	4.00 - 4.00	No Vote - Essential GO	1,555,000	1,555,000	760,000	62,200		General Obligation (GO)	Street Resurfacing & Traffic Signals
	6	-				-						-	-
	7	-				-						-	-
	8	-				-						-	-
	9	-				-						-	-
	10	-				-						-	-
	11	-				-						-	-
	12	-				-						-	-
	13	-				-						-	-
	14	-				-						-	-
	15	-				-						-	-
	16	-				-						-	-
	17	-				-						-	-
	18	-				-						-	-
	19	-				-						-	-
	20	-				-						-	-

CITY DEBT DETAIL - LT DEBT2

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	21	-				-						-	-
	22	-				-						-	-
	23	-				-						-	-
	24	-				-						-	-
	25	-				-						-	-
	26	-				-						-	-
	27	-				-						-	-
	28	-				-						-	-
	29	-				-						-	-
	30	-				-						-	-
	31	-				-						-	-
	32	-				-						-	-
	33	-				-						-	-
	34	-				-						-	-
	35	-				-						-	-
	36	-				-						-	-
	37	-				-						-	-
	38	-				-						-	-
	39	-				-						-	-
	40	-				-						-	-

CITY DEBT DETAIL - LT DEBT3

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	41	-				-						-	-
	42	-				-						-	-
	43	-				-						-	-
	44	-				-						-	-
	45	-				-						-	-
	46	-				-						-	-
	47	-				-						-	-
	48	-				-						-	-
	49	-				-						-	-
	50	-				-						-	-
	51	-				-						-	-
	52	-				-						-	-
	53	-				-						-	-
	54	-				-						-	-
	55	-				-						-	-
	56	-				-						-	-
	57	-				-						-	-
	58	-				-						-	-
	59	-				-						-	-
	60	-				-						-	-

CITY DEBT DETAIL - LT DEBT4

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	61	-				-						-	-
	62	-				-						-	-
	63	-				-						-	-
	64	-				-						-	-
	65	-				-						-	-
	66	-				-						-	-
	67	-				-						-	-
	68	-				-						-	-
	69	-				-						-	-
	70	-				-						-	-
	71	-				-						-	-
	72	-				-						-	-
	73	-				-						-	-
	74	-				-						-	-
	75	-				-						-	-
	76	-				-						-	-
	77	-				-						-	-
	78	-				-						-	-
	79	-				-						-	-
	80	-				-						-	-

CITY DEBT DETAIL - LT DEBT5

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	81	-				-						-	-
	82	-				-						-	-
	83	-				-						-	-
	84	-				-						-	-
	85	-				-						-	-
	86	-				-						-	-
	87	-				-						-	-
	88	-				-						-	-
	89	-				-						-	-
	90	-				-						-	-
	91	-				-						-	-
	92	-				-						-	-
	93	-				-						-	-
	94	-				-						-	-
	95	-				-						-	-
	96	-				-						-	-
	97	-				-						-	-
	98	-				-						-	-
	99	-				-						-	-
	100	-				-						-	-

CITY DEBT DETAIL - LT DEBT6

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	101	-				-						-	-
	102	-				-						-	-
	103	-				-						-	-
	104	-				-						-	-
	105	-				-						-	-
	106	-				-						-	-
	107	-				-						-	-
	108	-				-						-	-
	109	-				-						-	-
	110	-				-						-	-
	111	-				-						-	-
	112	-				-						-	-
	113	-				-						-	-
	114	-				-						-	-
	115	-				-						-	-
	116	-				-						-	-
	117	-				-						-	-
	118	-				-						-	-
	119	-				-						-	-
	120	-				-						-	-

CITY DEBT DETAIL - LT DEBT7

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, NaN	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
	121	-				-						-	-
	122	-				-						-	-
	123	-				-						-	-
	124	-				-						-	-
	125	-				-						-	-
	126	-				-						-	-
	127	-				-						-	-
	128	-				-						-	-
	129	-				-						-	-
	130	-				-						-	-
	131	-				-						-	-
	132	-				-						-	-
	133	-				-						-	-
	134	-				-						-	-
	135	-				-						-	-
	136	-				-						-	-
	137	-				-						-	-
	138	-				-						-	-
	139	-				-						-	-
	140	-				-						-	-

Notes & Remarks
REMARKS
-

City of CARROLL

627 N Adams Street
Carroll, IA 51401

phone: (712) 792-1000 | fax: (712) 792-0139 | website: www.cityofcarroll.com

MEMO TO: Aaron Kooiker, City Manager

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

DATE: November 2, 2026

SUBJECT: City Street Finance Report for Fiscal Year 2025 - 2026

Attached is the Annual City Street Finance Report that is required to be filed by December 1, 2026. The report contains information for street related activities that occurred during Fiscal Year 2026.

The report pages are as follows:

1. Pages 1 & 2 - Expenses by fund and category
2. Page 3 – Revenues by fund and category
3. Page 4 – Street related debt
4. Page 5 & 6 – Listing of equipment used on street related activities
5. Page 7 – Street projects that were completed in FY 2026 (None for FY 2026)
6. Page 8 – Summary of the street related financial information

RECOMMENDATION: Council approval of the City Street Finance Report for Fiscal Year 2025 - 2026.

IOWADOT
Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2026
Carroll
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Expenses

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capitial Projects (300)	Utilities (600 & U0)	Grand Total
Salaries - Roads/Streets	$4,851	$415,120					$419,971
Benefits - Roads/Streets	$810	$139,721					$140,531
Operational Equipment Repair		$20,957					$20,957
Other Utilities		$2,504					$2,504
Other Maintenance and Repair	$326						$326
Other Contract Services		$49,702					$49,702
Operating Supplies	$14,574	$226,289					$240,863
Replacement Posts & Signs		$18,692					$18,692
Buildings					$11,002		$11,002
Street - Capacity Improvement					$664,763		$664,763
Street - Preservation					$107,940		$107,940
Street - Safety/ Environment					$74,069		$74,069
Other Capital Outlay		$24,990					$24,990
Principal Payment				$857,300			$857,300
Interest Payment				$81,764			$81,764
Bond Registration Fees				$1,017			$1,017
Transfer Out	$50,000		$149,027				$199,027

City Street Finance Report

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capitial Projects (300)	Utilities (600 & U0)	Grand Total
Street Lighting	$174,303						$174,303
Snow Removal		$122,680					$122,680
Street Cleaning		$19,558					$19,558
Snow Removal Salaries		$39,295					$39,295
Snow Removal Benefits		$6,559					$6,559
Total	$244,864	$1,086,067	$149,027	$940,081	$857,774		$3,277,813

City Street Finance Report

Revenue

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capitial Projects (300)	Utilities (600 & U0)	Grand Total
Levied on Property	$232,286		$149,027	$117,281			$498,594
TIF Revenues				$822,800			$822,800
Interest		$95,853			$62,276		$158,129
State Revenues - Road Use Taxes		$1,452,980					$1,452,980
Charges/fees	$11,283	$4,540				$0	$15,823
Assessments					$551		$551
Fuel Tax Refund	$1,295						$1,295
Sale of Property & Merchandise		$511					$511
Sale of Assests		$6,683					$6,683
Transfer In		$149,027			$50,000		$199,027
Total	$244,864	$1,709,594	$149,027	$940,081	$112,827	$0	$3,156,393

Bonds/Loans

Bond/Loan Description	Principal Balance As of 7/1	Total Principal Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As of 6/30
Street Rehab 2019 (2020A GO Issuance)	$595,000	$140,000	$28,150	$97,300	$19,564	$455,000
GO UR Bond 2024B (CSB Street Rehab)	$1,555,000	$760,000	$62,200	$760,000	$62,200	$795,000
Total	$2,150,000	$900,000	$90,350	$857,300	$81,764	$1,250,000

Equipment

Description	Model Year	Usage Type	Cost	Purchased Status
410J John Deere Tractor Loader-Backhoe #34	2010	Purchased	$85,500	Sold
KM8000 Hot Box/Reclaimer	2008	Purchased	$25,900	No Change
International 7400 Dump Truck #28	2012	Purchased	$119,219	No Change
Husqvarna Concrete Saw	2021	Purchased	$31,495	No Change
John Deere 330G Skid Steer, Front-Wheel Drive Loader #31	2021	Purchased	$57,700	No Change
JD670B Motor Grader #32	1987	Purchased	$65,000	No Change
RAM Pickup Truck #22	2014	Purchased	$25,723	No Change
Ram 1500 Pickup Truck #20	2018	Purchased	$21,799	No Change
International HV507 Dump Truck #24	2019	Purchased	$135,941	No Change
Olympian DP100PI Generator #200	1999	Purchased	$26,476	No Change
International Med Duty Truck #27	2018	Purchased	$149,410	No Change
Essick V30-3EH Roller, Steel Drum	1996	Purchased	$8,200	No Change
7400 International Dump Truck #26	2012	Purchased	$100,000	No Change
International 7300 Dump Truck #23	2008	Purchased	$95,710	No Change
Sullair - 185DPQCA Air Compressor #205	2000	Purchased	$13,500	Sold
Ford Truck, Aerial #36	2014	Purchased	$117,200	No Change
Binford - TV1200DPR Roller, Steel Drum	2000	Purchased	$22,800	No Change
Case 721F Loader, Wheel #33	2015	Purchased	$145,000	No Change
International 4300 Dump Truck #29	2006	Purchased	$88,447	No Change
Elgin Pelican Street Sweeper	2025	Purchased	$303,685	No Change
Sullair 185 Air Compressor #205	2025	Purchased	$24,990	New

City Street Finance Report

Description	Model Year	Usage Type	Cost	Purchased Status
John Deere 410P Tractor Loader Backhoe #34	2026	Purchased	$186,790	New

Street Projects

Project Description	Contract Price	Final Price	Contractor Name

Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2026
Carroll
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Summary

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capitial Projects (300)	Utilities (600 & U0)	Grand Total
Begining Balance	$0	$4,583,101	$0	$0	$2,092,812	$0	$6,675,913
SubTotal Expenses (-)	$194,864	$1,086,067		$940,081	$857,774		$3,078,786
Transfers Out (-)	$50,000		$149,027				$199,027
Subtotal Revenues (+)	$244,864	$1,560,567	$149,027	$940,081	$62,827	$0	$2,957,366
Transfers In (+)		$149,027			$50,000		$199,027
Ending Balance	$0	$5,206,628	$0	$0	$1,347,865	$0	$6,554,493

Resolution Number:
Execution Date:
Signature:

City of CARROLL

627 N Adams Street
Carroll, IA 51401

phone: (712) 792-1000 | fax: (712) 792-0139 | website: www.cityofcarroll.com

MEMO TO: Aaron Kooiker, City Manager

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

DATE: November 2, 2026

SUBJECT: Annual Urban Renewal Report for Fiscal Year 2025 - 2026

All cities, counties and rural improvement zones with active urban renewal areas must provide specified information concerning active urban renewal (UR) areas and any associated tax increment financing districts. This report must be approved by Council and submitted electronically by December 1 each year.

The first page of the report is a summary of the UR areas within the City of Carroll, balance in the TIF special revenue accounts as of June 30, 2026 and TIF debt outstanding. The supporting pages for each urban renewal area include a data collection page, listing of the specific projects of the UR area, the debt outstanding, a page that links the projects to the debt outstanding and any rebate payments made to a developer as a result of a development agreement. The final page(s) for each UR area summarizes the TIF district values (both base value and incremental value) and amount of TIF revenue received for FY 2026.

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

RECOMMENDATION: Council consideration and approval of the attached Annual Urban Renewal Report for Fiscal Year 2025 – 2026.

Levy Authority Summary

Local Government Name: CARROLL
Local Government Number: 14G116

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
CARROLL CITY URBAN RENEWAL	14004	8
CARROL MONTEREY POINT URBAN RENEWAL	14016	1
CARROLL ASHWOOD URBAN RENEWAL	14019	2
CARROLL OAKPARK URBAN RENEWAL	14022	1
CARROLL WESTFIELD URBAN RENEWAL	14023	1
CARROLL ACE BUILDERS URBAN RENEWAL	14024	1
CARROLL CITY/CARROLL SCH/ROLLING HILLS UR	14286	1

TIF Debt Outstanding:		**2,482,222**	
TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**102,369**	**15,968**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	1,158,064		
TIF Sp. Revenue Fund Interest:	15,472		
Property Tax Replacement Claims	649		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**1,174,185**		
Rebate Expenditures:	109,692		
Non-Rebate Expenditures:	1,055,371		
Returned to County Treasurer:	0		
Total Expenditures:	**1,165,063**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**111,491**	**28,761**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**
Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance:		**1,205,668**	

♣ Annual Urban Renewal Report, Fiscal Year 2025 - 2026

Urban Renewal Area Data Collection

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

UR Area Creation Date: 11/1967

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

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/AMEND AREA CATF2 UR TIF INCREM	140111	140112	21,120,590
CARROLL CITY/CARROLL SCH/CATIF UR TIF INCREM	140119	140120	7,509,866
CARROLL CITY/CARROLL SCH/AMEND AREA CTIF3 UR TIF INCREM	140177	140178	11,565,009
CARROLL CITY/CARROLL SCH/AMEND AREA CTIF4 UR INCREMENT	140203	140204	2,686,030
CARROLLCITY/CARROLLSCH/AMENDAREACTIF5	140216	140217	1,430,091
CARROLLCITY/CARROLLSCH/AMENDAREACTIF6INCR	140218	140219	836,498
CARROLL CITY/CARROLLSCH/CTIF7 AMENDED UR TIF/INCREMENT	140280	140281	232,360
CARROLL CITY/CARROLLSCH/CTIF8 AMENDED UR TIF/INCREMENT/VILLA	140282	140283	196,700

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	8,745,130	97,821,740	2,070,140	0	-8,000	108,563,006	0	108,563,006
Taxable	0	4,147,956	77,366,033	1,700,001	0	-8,000	83,139,986	0	83,139,986
Homestead Credits									11

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**36,310**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	1,112,503		
TIF Sp. Revenue Fund Interest:	14,242		
Property Tax Replacement Claims	641		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**1,127,386**		
Rebate Expenditures:	30,084		
Non-Rebate Expenditures:	1,053,528		
Returned to County Treasurer:	0		
Total Expenditures:	**1,083,612**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**80,084**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

Projects For CARROLL CITY URBAN RENEWAL

Biokinemetrics Building Construction

Description:	Construction of building at 211 E 4th St
Classification:	Commercial-Medical
Physically Complete:	Yes
Payments Complete:	No

Administrative expenses

Description:	Administrative expenses for the Downtown UR Plan
Classification:	Administrative expenses
Physically Complete:	No
Payments Complete:	No

CBD Street Resurfacing/Traffic Signals

Description:	CBD Street Resurfacing/Traffic Signals
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Hoyt Mansion Development Agreement

Description:	Renovation of Hoyt Mansion at 220 W 7th Street
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

2024 Downtown Facade Grants

Description:	Grant Program for facade and other grant exterior building renovations
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	Yes

2025 Downtown Facade Grants

Description:	Grant Program for facade and other grant exterior building renovations
Classification:	Commercial - retail
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For CARROLL CITY URBAN RENEWAL

DMBA Agreement

Debt/Obligation Type:	Rebates
Principal:	168,083
Interest:	0
Total:	168,083
Annual Appropriation?:	Yes
Date Incurred:	12/27/2016
FY of Last Payment:	2033

GO Debt 2024B

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,555,000
Interest:	94,000
Total:	1,649,000
Annual Appropriation?:	No
Date Incurred:	11/11/2024
FY of Last Payment:	2027

Hoyt Mansion Development Agreement

Debt/Obligation Type:	Rebates
Principal:	250,000
Interest:	0
Total:	250,000
Annual Appropriation?:	Yes
Date Incurred:	08/12/2024
FY of Last Payment:	2040

2024 Downtown Facade Grants

Debt/Obligation Type:	Internal Loans
Principal:	182,627
Interest:	0
Total:	182,627
Annual Appropriation?:	No
Date Incurred:	06/10/2024
FY of Last Payment:	2026

2025 Downtown Facade Grants

Debt/Obligation Type:	Internal Loans
Principal:	88,101
Interest:	0
Total:	88,101
Annual Appropriation?:	No
Date Incurred:	06/23/2025
FY of Last Payment:	2027

Non-Rebates For CARROLL CITY URBAN RENEWAL

TIF Expenditure Amount:	822,800
Tied To Debt:	GO Debt 2024B
Tied To Project:	CBD Street Resurfacing/Traffic Signals

TIF Expenditure Amount:	182,627
Tied To Debt:	2024 Downtown Facade Grants
Tied To Project:	2024 Downtown Facade Grants

TIF Expenditure Amount:	48,101
Tied To Debt:	2025 Downtown Facade Grants
Tied To Project:	2025 Downtown Facade Grants

Rebates For CARROLL CITY URBAN RENEWAL

211 E 4th Street

TIF Expenditure Amount:	25,288
Rebate Paid To:	DMBA Properties & Consulting, Inc.
Tied To Debt:	DMBA Agreement
Tied To Project:	Biokinemetrics Building Construction
Projected Final FY of Rebate:	2033

220 W 7th Street

TIF Expenditure Amount:	4,796
Rebate Paid To:	Brian Wendl & Jason Atherton
Tied To Debt:	Hoyt Mansion Development Agreement
Tied To Project:	Hoyt Mansion Development Agreement
Projected Final FY of Rebate:	2040

Jobs For CARROLL CITY URBAN RENEWAL

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

Project:	Hoyt Mansion Development Agreement
Company Name:	Brian & Holly Wendl and Jason & Karen Atherton
Date Agreement Began:	08/08/2022
Date Agreement Ends:	06/01/2040
Number of Jobs Created or Retained:	0
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	1,100,000
Total Estimated Cost of Public Infrastructure:	0

The Hoyt Mansion Development Agreement requires the Developer to lease space to commercial tenants to occupy the minimum improvements and create or retain jobs.

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Sum of Private Investment Made Within This Urban Renewal Area during FY 2026

0

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/AMEND AREA CATF2 UR TIF INCREM
TIF Taxing District Inc. Number: 140112

TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 1986
Subject to a Statutory end date? No

	UR Designation
Slum	01/1985
Blighted	01/1985
Economic Development	No

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	24,892,740	0	0	0	24,892,740	0	24,892,740
Taxable	0	0	21,585,990	0	0	0	21,585,990	0	21,585,990
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	3,772,150	21,120,590	21,120,590	0	0

FY 2026 TIF Revenue Received: 515,034

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/CATIF UR TIF INCREM
TIF Taxing District Inc. Number: 140120

TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 1986
Subject to a Statutory end date? No

	UR Designation
Slum	07/1967
Blighted	07/1967
Economic Development	No

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	66,420	11,134,650	0	0	0	11,201,070	0	11,201,070
Taxable	0	31,504	7,478,362	0	0	0	7,509,866	0	7,509,866
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	821,365	7,509,866	7,509,866	0	0

FY 2026 TIF Revenue Received: 183,959

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/AMEND AREA CTIF3 UR TIF INCREM
TIF Taxing District Inc. Number: 140178
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2010
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2008

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	6,784,440	37,708,900	0	0	-8,000	44,425,836	0	44,425,836
Taxable	0	3,217,969	29,622,921	0	0	-8,000	32,773,386	0	32,773,386
Homestead Credits									7

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	22,854,330	21,579,506	11,565,009	10,014,497	244,208

FY 2026 TIF Revenue Received: 282,715

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/AMEND AREA CTIF4 UR INCREMENT
TIF Taxing District Inc. Number: 140204
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2016
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2036

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2014

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	186,030	18,576,190	691,210	0	0	19,453,430	0	19,453,430
Taxable	0	88,237	14,514,077	558,237	0	0	15,160,551	0	15,160,551
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	16,767,400	2,686,030	2,686,030	0	0

FY 2026 TIF Revenue Received: 65,061

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLLCITY/CARROLLSCH/AMENDAREACTIF5
TIF Taxing District Inc. Number: 140217
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2019
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2039

	UR Designation
Slum	No
Blighted	No
Economic Development	01/2017

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	1,801,830	0	0	0	1,801,830	0	1,801,830
Taxable	0	0	1,430,091	0	0	0	1,430,091	0	1,430,091
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	212,400	1,430,091	1,430,091	0	0

FY 2026 TIF Revenue Received: 34,874

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLLCITY/CARROLLSCH/AMENDAREACTIF6INCR
TIF Taxing District Inc. Number: 140219
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2021
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2041

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2019

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	1,708,240	1,739,720	0	0	0	3,441,460	0	3,441,460
Taxable	0	810,246	1,091,357	0	0	0	1,895,103	0	1,895,103
Homestead Credits									4

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	2,611,462	829,998	836,498	-6,500	-159

FY 2026 TIF Revenue Received: 20,398

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLL CITY/CARROLLSCH/CTIF7 AMENDED UR TIF/INCREMENT
TIF Taxing District Inc. Number: 140281
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2024
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2044

	UR Designation
Slum	No
Blighted	No
Economic Development	12/2021

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	1,521,700	1,378,930	0	0	2,900,630	0	2,900,630
Taxable	0	0	1,305,677	1,141,764	0	0	2,447,441	0	2,447,441
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	2,668,270	232,360	232,360	0	0

FY 2026 TIF Revenue Received: 5,666

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY URBAN RENEWAL (14004)
TIF Taxing District Name: CARROLL CITY/CARROLLSCH/CTIF8 AMENDED UR TIF/INCREMENT/VILLA
TIF Taxing District Inc. Number: 140283
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2024
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2044

	UR Designation
Slum	No
Blighted	05/2023
Economic Development	05/2023

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	446,010	0	0	0	446,010	0	446,010
Taxable	0	0	337,558	0	0	0	337,558	0	337,558
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	249,310	196,700	196,700	0	0

FY 2026 TIF Revenue Received: 4,796

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Urban Renewal Area Data Collection

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

UR Area Creation Date: 11/2002

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

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/MP CATF3 UR TIF INCREM	140157	140158	0

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

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

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**0**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**0**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROL MONTEREY POINT URBAN RENEWAL (14016)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/MP CATF3 UR TIF INCREM
TIF Taxing District Inc. Number: 140158
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2004
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2024

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2002

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	126,580	0	0	0	0

FY 2026 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name:	CARROLL (14G116)
Urban Renewal Area:	CARROLL ASHWOOD URBAN RENEWAL
UR Area Number:	14019
UR Area Creation Date:	04/2006
UR Area Purpose:	to foster economic development in the area through public improvements including grading, street paving and constructing sanitary sewer and storm water improvements

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/ASHWOOD CATF1 UR TIF INCREM	140167	140168	48,067
CARROLL CITY/CARROLL SCH/ASHWOOD AG CAATF UR TIF INCREM	140197	140198	37,920

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	51,340	0	101,340	0	0	0	152,680	0	152,680
Taxable	37,920	0	48,067	0	0	0	85,987	0	85,987
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**0**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	1,803		
TIF Sp. Revenue Fund Interest:	32		
Property Tax Replacement Claims	8		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**1,843**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	1,843		
Returned to County Treasurer:	0		
Total Expenditures:	**1,843**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**0**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

Projects For CARROLL ASHWOOD URBAN RENEWAL

Ashwood Bus Park Improvements

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

Debts/Obligations For CARROLL ASHWOOD URBAN RENEWAL

2014 Ashwood Refunding

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	4,525
Interest:	798
Total:	5,323
Annual Appropriation?:	No
Date Incurred:	08/12/2014
FY of Last Payment:	2028

Non-Rebates For CARROLL ASHWOOD URBAN RENEWAL

TIF Expenditure Amount:	1,843
Tied To Debt:	2014 Ashwood Refunding
Tied To Project:	Ashwood Bus Park Improvements

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL ASHWOOD URBAN RENEWAL (14019)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/ASHWOOD CATF1 UR TIF INCREM
TIF Taxing District Inc. Number: 140168
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2008
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2028

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2006

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	101,340	0	0	0	101,340	0	101,340
Taxable	0	0	48,067	0	0	0	48,067	0	48,067
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	14,498	48,067	48,067	0	0

FY 2026 TIF Revenue Received: 1,173

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL ASHWOOD URBAN RENEWAL (14019)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/ASHWOOD AG CAATF UR TIF INCREM
TIF Taxing District Inc. Number: 140198
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2008
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2028

	UR Designation
Slum	No
Blighted	No
Economic Development	04/2006

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	51,340	0	0	0	0	0	51,340	0	51,340
Taxable	37,920	0	0	0	0	0	37,920	0	37,920
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	4,651	37,920	37,920	0	0

FY 2026 TIF Revenue Received: 630

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Urban Renewal Area Data Collection

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

UR Area Creation Date: 09/2007

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

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/OAKPARK OAKTF UR TIF INCREM	140173	140174	0

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

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

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**0**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**0**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL OAKPARK URBAN RENEWAL (14022)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/OAKPARK OAKTF UR TIF INCREM
TIF Taxing District Inc. Number: 140174
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2010
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	09/2007

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	7,400	0	0	0	0

FY 2026 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

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

UR Area Creation Date: 05/2007

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

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/WESTFIELD WESTF UR TIF INCREM	140175	140176	361,753

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	17,547,780	0	0	0	17,547,780	0	17,547,780
Taxable	0	0	15,418,221	0	0	0	15,418,221	0	15,418,221
Homestead Credits									0

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**49,002**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	8,822		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**8,822**		
Rebate Expenditures:	57,465		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**57,465**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**359**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

Projects For CARROLL WESTFIELD URBAN RENEWAL

New office building for BTC, Inc.

Description:	New office building for BTC, Inc. dba WIN
Classification:	Commercial - office properties
Physically Complete:	Yes
Payments Complete:	Yes

Debts/Obligations For CARROLL WESTFIELD URBAN RENEWAL

BTC, Inc. TIF Rebate Agreement

Debt/Obligation Type:	Rebates
Principal:	57,465
Interest:	0
Total:	57,465
Annual Appropriation?:	Yes
Date Incurred:	11/14/2022
FY of Last Payment:	2026

Non-Rebates For CARROLL WESTFIELD URBAN RENEWAL

TIF Expenditure Amount:	0
Tied To Debt:	BTC, Inc. TIF Rebate Agreement
Tied To Project:	New office building for BTC, Inc.

Rebates For CARROLL WESTFIELD URBAN RENEWAL

1780 Kittyhawk Avenue

TIF Expenditure Amount:	57,465
Rebate Paid To:	BTC, Inc. dba WIN
Tied To Debt:	BTC, Inc. TIF Rebate Agreement
Tied To Project:	New office building for BTC, Inc.
Projected Final FY of Rebate:	2026

Jobs For CARROLL WESTFIELD URBAN RENEWAL

Project:	New office building for BTC, Inc.
Company Name:	BTC, Inc. dba Western Iowa Networks
Date Agreement Began:	10/12/2020
Date Agreement Ends:	06/01/2026
Number of Jobs Created or Retained:	23
Total Annual Wages of Required Jobs:	0
Total Estimated Private Capital Investment:	8,200,000
Total Estimated Cost of Public Infrastructure:	200,000

The development agreement does not require a specific annual wage amount as part of the jobs requirement.

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Sum of Private Investment Made Within This Urban Renewal Area during FY 2026

0

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL WESTFIELD URBAN RENEWAL (14023)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/WESTFIELD WESTF UR TIF INCREM
TIF Taxing District Inc. Number: 140176
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2010
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2007

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	0	17,547,780	0	0	0	17,547,780	0	17,547,780
Taxable	0	0	15,418,221	0	0	0	15,418,221	0	15,418,221
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	27,770	15,418,221	361,753	15,056,468	367,159

FY 2026 TIF Revenue Received: 8,822

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Urban Renewal Area Data Collection

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

UR Area Creation Date: 05/2008

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

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/ACE BUILDERS ACETF UR TIF INCREM	140179	140180	0

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

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

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**0**	**0**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	0		
TIF Sp. Revenue Fund Interest:	0		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**0**		
Rebate Expenditures:	0		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**0**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**0**	**0**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL ACE BUILDERS URBAN RENEWAL (14024)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/ACE BUILDERS ACETF UR TIF INCREM
TIF Taxing District Inc. Number: 140180
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2010
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2030

	UR Designation
Slum	No
Blighted	No
Economic Development	05/2008

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	64,635	0	0	0	0

FY 2026 TIF Revenue Received: 0

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Urban Renewal Area Data Collection

Local Government Name:	CARROLL (14G116)
Urban Renewal Area:	CARROLL CITY/CARROLL SCH/ROLLING HILLS UR
UR Area Number:	14286
UR Area Creation Date:	08/2018
UR Area Purpose:	economic development area for the provision of public improvements related to housing and residential development

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
CARROLL CITY/CARROLL SCH/ROLLING HILLS/INCREMENT	140286	140285	1,432,712

Urban Renewal Area Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	3,124,950	0	0	0	-4,000	3,075,450	0	3,075,450
Taxable	0	1,482,212	0	0	0	-4,000	1,432,712	0	1,432,712
Homestead Credits									8

TIF Sp. Rev. Fund Cash Balance as of 07-01-2025:	**17,057**	**15,968**	**Amount of 07-01-2025 Cash Balance Restricted for LMI**
TIF Revenue:	34,936		
TIF Sp. Revenue Fund Interest:	1,198		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	**36,134**		
Rebate Expenditures:	22,143		
Non-Rebate Expenditures:	0		
Returned to County Treasurer:	0		
Total Expenditures:	**22,143**		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2026:	**31,048**	**28,761**	**Amount of 06-30-2026 Cash Balance Restricted for LMI**

Projects For CARROLL CITY/CARROLL SCH/ROLLING HILLS UR

Administrative expenses

Description:	Administrative expenses to setup and amend the URP and development agreement
Classification:	Administrative expenses
Physically Complete:	Yes
Payments Complete:	No

Rolling Hills South Condo Residential Development

Description:	Development Agreement with 704 Development Corp
Classification:	Residential property (classified residential)
Physically Complete:	Yes
Payments Complete:	No

Debts/Obligations For CARROLL CITY/CARROLL SCH/ROLLING HILLS UR

Administrative expenses

Debt/Obligation Type:	Internal Loans
Principal:	8,498
Interest:	0
Total:	8,498
Annual Appropriation?:	No
Date Incurred:	11/28/2022
FY of Last Payment:	2028

704 Development Corp. TIF Rebate Agreement

Debt/Obligation Type:	Rebates
Principal:	44,364
Interest:	0
Total:	44,364
Annual Appropriation?:	Yes
Date Incurred:	11/28/2022
FY of Last Payment:	2027

LMI Set Aside Debt

Debt/Obligation Type:	Outstanding LMI Housing Obligations
Principal:	28,761
Interest:	0
Total:	28,761
Annual Appropriation?:	No
Date Incurred:	11/28/2022
FY of Last Payment:	2027

Rebates For CARROLL CITY/CARROLL SCH/ROLLING HILLS UR

Rolling Hills South Condominiums

TIF Expenditure Amount:	22,143
Rebate Paid To:	704 Development Corp.
Tied To Debt:	704 Development Corp. TIF Rebate Agreement
Tied To Project:	Rolling Hills South Condo Residential Development
Projected Final FY of Rebate:	2027

Income Housing For CARROLL CITY/CARROLL SCH/ROLLING HILLS UR

Amount of FY 2026 expenditures that provide or aid in the provision of public improvements related to housing and residential development:	22,143
Lots for low and moderate income housing:	0
Construction of low and moderate income housing:	0
Grants, credits or other direct assistance to low and moderate income families:	0
Payments to a low and moderate income housing fund established by the municipality, including matching funds for any state or federal moneys used for such purposes:	0
Other low and moderate income housing assistance:	0

TIF Taxing District Data Collection

Local Government Name: CARROLL (14G116)
Urban Renewal Area: CARROLL CITY/CARROLL SCH/ROLLING HILLS UR (14286)
TIF Taxing District Name: CARROLL CITY/CARROLL SCH/ROLLING HILLS/INCREMENT
TIF Taxing District Inc. Number: 140285
TIF Taxing District Base Year: 0
FY TIF Revenue First Received: 2024
Subject to a Statutory end date? Yes
Fiscal year this TIF Taxing District statutorily ends: 2044

	UR Designation
Slum	No
Blighted	No
Economic Development	11/2022

TIF Taxing District Value by Class - 1/1/2024 for FY 2026

	Agricultural	Residential	Commercial	Industrial	Other	Exempt	Total	Gas/Electric Utility	Total
Assessed	0	3,124,950	0	0	0	-4,000	3,075,450	0	3,075,450
Taxable	0	1,482,212	0	0	0	-4,000	1,432,712	0	1,432,712
Homestead Credits									8

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2026	12,890	1,432,712	1,432,712	0	0

FY 2026 TIF Revenue Received: 34,936

City of CARROLL

627 N Adams Street
Carroll, IA 51401

phone: (712) 792-1000 | fax: (712) 792-0139 | website: www.cityofcarroll.com

MEMO TO: Aaron Kooiker, City Manager

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

DATE: November 04, 2026

SUBJECT: SCADA Systems Improvements

- Waiver of Purchasing Policy (Motion)
- Approval of Professional Engineering Services Agreement (Resolution)

A Professional Engineering Services Agreement for the development of the Supervisory Control and Data Acquisition (SCADA) Systems Improvements project has been prepared with Veenstra & Kimm, Inc. The Agreement, copy attached, includes professional engineering services necessary for the development of the project through construction. The scope of services is detailed in the Agreement and summarized with hourly not-to-exceed fees as follows:

One Line Diagram Documents	$20,000.00
Construction Services	$77,000.00
Total	$97,000.00

The schedule for completion of the One Line Diagram Documents will be coordinated with the delivery of shop drawings from the Contractor. The Contractor's proposal is currently being prepared.

Purchasing Policy No. 0501 requires that "Contracts for goods and services exceeding $50,000 shall be awarded by the City Council through sealed competitive bidding." As discussed on October 26, a No Bid Alternate was selected for this project.

RECOMMENDATION: Mayor and City Council consideration of the following:

1. Waiver, by motion, of Purchasing Policy No. 0501 with development of the project under a No Bid Alternate.
2. Passage and approval of the Resolution accepting the Professional Engineering Services Agreement with Veenstra & Kimm, Inc. for the SCADA Systems Improvements project at an hourly not-to-exceed fee of $97,000.00.

RMK:aab

attachments (2)

RESOLUTION NO. _____

RESOLUTION ACCEPTING THE PROFESSIONAL ENGINEERING SERVICES AGREEMENT WITH VEENSTRA & KIMM, INC. FOR THE SCADA SYSTEMS IMPROVEMENTS PROJECT.

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

WHEREAS, a Professional Engineering Services Agreement for the development of the SCADA Systems Improvements project has been prepared with Veenstra & Kimm, Inc.; and,

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

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Carroll, Iowa, that the Professional Engineering Services Agreement with Veenstra & Kimm, Inc. for the SCADA Systems Improvements Project is accepted and the Mayor and City Clerk are authorized and directed to sign the Agreement on behalf of the City.

Passed and approved by the Carroll City Council this 9th day of November, 2026.

CITY COUNCIL OF THE
CITY OF CARROLL, IOWA

By: _____
Gerald H. Fleshner, Mayor

ATTEST:

By: _____
Laura A. Schaefer, City Clerk

CARROLL, IOWA
WASTEWATER TREATMENT FACILITY & WATER TREATMENT FACILITY
SCADA SYSTEM IMPROVEMENTS PROJECT
PROFESSIONAL ENGINEERING SERVICES

THIS AGREEMENT, made and entered into this _____ day of_____, 2026 by and between the **CITY OF CARROLL**, hereinafter referred to as the **Owner**, party of the first part, and **VEENSTRA & KIMM, INC.**, a corporation organized and existing under the laws of the State of Iowa, with principal office in West Des Moines, Iowa, party of the second part, hereinafter referred to as the **Engineers**,

WHEREAS, the City desires the Engineers to perform professional engineering services to prepare documents and provide other necessary engineering services in connection with **Wastewater Treatment Facility & Water Treatment Facility SCADA System Improvements**, Carroll, Iowa, hereinafter and referred to as the **Project**.

NOW, THEREFORE, it is hereby agreed by and between the parties hereto that the Owner does retain and employ the Engineers to act for and represent it in engineering matters, as set forth hereinafter, involved in the Project. Such contract of employment will be subject to the following terms, conditions and stipulations, to wit:

1. **SCOPE OF PROJECT**. It is understood and agreed that the Project shall consist of the following improvements as set forth:

    a. One-line diagram documents associated with the Supervisory Control and Data Acquisition (SCADA) system installation at the wastewater treatment facility and water treatment facility.

    b. Construction services during construction of the project.

    It is further understood and agreed that the scope of the Project may be modified by mutual agreement of the parties hereto.

2. **CONSTRUCTION SERVICES DURING CONSTRUCTION.** Upon written request of the Owner, the Engineers shall provide construction services during construction including:

    a. Consult with and advise Owner.

    b. Provide visits to the site during construction.

    c. One-line diagram documents.

d. Attend monthly meetings. One meeting per month in person and one meeting attended virtually.

e. Review drawings and data of manufacturers.

f. Process and certify payment estimates of the contractor to the Owner.

3. **FINAL REVIEW.** The Engineers shall make a final review after construction is complete to determine that the construction is substantially in compliance with the plans and specifications. The Engineers shall certify to the Owner that construction is substantially in compliance with the project documents.

4. **RECORDS AND REPORTS.** After completion of construction, the Engineers shall provide the Owner with two (2) complete sets of project documents showing final construction. Information on details determined in the field during construction will be incorporated on the final documents in accordance with information furnished by the systems integrator following completion of the construction.

5. **COMPENSATION.** The Owner shall compensate the Engineers for their services by payment of the following fees.

a. The fee for engineering services listed under "**1. SCOPE OF PROJECT**" shall be the following:

1. One-Line Diagram Documents hourly with a maximum amount of Twenty Thousand and 00/100 Dollars ($20,000).

2. Construction Services hourly with a maximum amount of Seventy-Seven Thousand and 00/100 Dollars ($77,000).

3. The total fee for all engineering services including the One-Line Diagrams and Construction Services is an hourly maximum of Ninety-Seven Thousand and 00/100 Dollars ($97,000).

6. **PAYMENT.** The fees for work under Paragraph 5., to be paid during the course of the rendering of the services, but not exceeding the amounts stated in Paragraph 5., without authorization in writing by the Owner.

7. **LEGAL SERVICES.** The Owner shall provide the services of an Attorney in matters pertaining to this Project. The Engineers shall cooperate with the Owner' attorney and shall comply with his requirements as to form of contract documents and procedures relative to them.

8. **SERVICES NOT INCLUDED.** Services not included under this Agreement are as follows:

a. Complete bid documents.

b. Material testing.

c. Services related to or regarding arbitration or litigation of a construction contract between a construction contractor and the Owner regarding any of the Projects included in this Agreement.

d. Resident review during construction.

9. **CHANGES.** If, after the project documents are completed and approved by the City, the Engineers are required to change the project documents because of changes made by the Owner, the Engineers shall receive additional compensation for making such changes. The compensation for such changes shall be based upon the standard hourly fees plus expenses for personnel of the Engineers actually engaged in making the changes. Said standard hourly fees for the personnel of the Engineers are shown on Exhibit A, attached hereto and made a part of this Agreement.

10. **EXTRA WORK.** Fees stated in this Agreement cover the specific services outlined in this Agreement for the Project. If the Owner requires additional services of the Engineers in connection with the Project, or changes or modifications in the Project, the Engineers shall receive additional compensation for said services. Such additional compensation shall be at the standard hourly fees for personnel of the Engineers, shown on attached Exhibit A, plus expenses for personnel engaged in the authorized extra work.

11. **INDEMNIFICATION.** The Engineers shall and hereby agree to hold and save the Owner harmless from any and all claims, settlements, and judgments, to include all reasonable investigative fees, attorneys' fees, suit and court costs for personal injury, property damage, and/or death arising out of the Engineers' or any of its agents', servants', and employees' errors, omissions or negligent acts for services under this Agreement, and for all injury and/or death to any and all of the Engineers' personnel, agents, servants, and employees occurring under the Workers' Compensation Act of the State of Iowa.

12. **INSURANCE.** The Engineers shall furnish the Owner with certificates of insurance by insurance companies licensed to do business in the State of Iowa, upon which the Owner is endorsed as an additional named insured, in the following limits. It must be clearly disclosed on the face of the certificates that the coverage is on an occurrence basis.

General Liability*	$1,000,000/2,000,000
Automobile Liability	1,000,000
Excess Liability (Umbrella)*	8,000,000/8,000,000
Workers' Compensation, Statutory Benefits Coverage B	1,000,000
Professional Liability**,***	3,000,000/3,000,000

*Occurrence/Aggregate
**The Owner is not to be named as an additional insured
***Claims made basis

13. **TERMINATION.** Should the Owner abandon the Project before the Engineers have completed their work, the Engineers shall be paid proportionately for the work and services performed until the date of termination.

14. **ASSISTANTS AND CONSULTANTS.** It is understood and agreed that the employment of the Engineers by the Owner for the purposes aforesaid shall be exclusive, but the Engineers shall have the right to employ such assistants and consultants as they deem proper in the performance of the work.

15. **ASSIGNMENT.** This Agreement and each and every portion thereof shall be binding upon the successors and assigns of the parties hereto.

16. **PROJECT SCHEDULE.** The project schedule for delivery of the One-Line Diagrams will coincide with the delivery of the shop drawings from the Contractor. Construction Services will be performed based upon the Contractor's schedule for completing all work on the project.

The undersigned do hereby covenant and state that this Agreement is executed in duplicate as though each were an original and that there are no oral agreements that have not been reduced to writing in this instrument.

It is further covenanted and stated that there are no other considerations or monies contingent upon or resulting from the execution of this Agreement, nor have any of the above been implied by or for any party to this Agreement.

IN WITNESS WHEREOF, the parties have hereunto subscribed their names on the date first written above.

CITY OF CARROLL, IOWA

By _____
Mayor

ATTEST:

By _____
City Clerk

VEENSTRA & KIMM, INC.

By _____
Project Manager

ATTEST:

By _____

Exhibit C

Title VI/Non-Discrimination Assurances

APPENDIX A

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees as follows:

1. **Compliance with Regulations:** The contractor (hereinafter includes consultants) will comply with the Acts and the Regulations relative to Non-discrimination in Federally-assisted programs of the U.S. Department of Transportation **Federal Highway Administration**, as they may be amended from time to time, which are herein incorporated by reference and made a part of this contract.

2. **Non-discrimination:** The contractor, with regard to the work performed by it during the contract, will not discriminate on the grounds of race, color, or national origin in the selection and retention of subcontractors, including procurements of materials and leases of equipment. The contractor will not participate directly or indirectly in the discrimination prohibited by the Acts and the Regulations, including employment practices when the contract covers any activity, project or program set forth in Appendix B of 49 CRF Part 21.

3. **Solicitations for Subcontracts, Including Procurements of Materials and Equipment:** In all solicitations, either by competitive bidding, or negotiation made by the contractor for work to be performed under a subcontract, including procurements of materials, or leases of equipment, each potential subcontractor or supplier will be notified by the contractor of the contractor's obligations under this contract and the Acts and the Regulations relative to Non-discrimination on the grounds of race, color, or national origin.

4. **Information and Reports:** The contractor will provide all information and reports required by the Acts, the Regulations, and directives issued pursuant thereto and will permit access to its books, records, accounts, other sources of information, and its facilities as may be determined by the Recipient or the **Federal High Administration** to be pertinent to ascertain compliance with such Acts, Regulations, and instructions. Where any information required of a contractor is in the exclusive possession of another who fails or refuses to furnish the information, the contractor will so certify to the Recipient or the **Federal Highway Administration**, as appropriate, and will set forth what efforts it has made to obtain the information.

5. **Sanctions for Noncompliance:** In the event of a contractor's noncompliance with the Non-discrimination provisions of this contract, the Recipient will impose such contract sanctions as it or the **Federal Highway Administration** may determine to be appropriate, including, but not limited to:

    a. withholding payments to the contractor under the contract until the contractor complies; and/or
    b. cancelling, terminating, or suspending a contract, in whole or in part.

6. **Incorporation of Provisions:** The contractor will include the provisions of paragraphs one through six in every subcontract, including procurements of materials and leases of equipment, unless exempt by the Acts, the Regulations and directives issued pursuant thereto. The contractor will take action with respect to any subcontract or procurement as the Recipient or the **Federal Highway Administration** may direct as a means of enforcing such provisions including sanctions for noncompliance. Provided, that if the contractor becomes involved in, or is threatened with litigation by a subcontractor, or supplier because of such direction, the contractor may request the Recipient to enter into any litigation to protect the interests of the Recipient. In addition, the contractor may request the United States to enter into the litigation to protect the interests of the United States.

Exhibit C

Title VI/Non-Discrimination Assurances

APPENDIX E

During the performance of this contract, the contractor, for itself, its assignees, and successors in interest (hereinafter referred to as the "contractor") agrees to comply with the following non-discrimination statutes and authorities; including but not limited to:

- Title VI of the Civil Rights Act of 1964 (42 U.S.C. § 2000d *et seq.*, 78 stat. 252), (prohibits discrimination on the basis of race, color, national origin); and 49 CFR Part 21;
- The Uniform Relocation Assistance and Real Property Acquisition Policies Act of 1970, (42 U.S.C. § 4601), (prohibits unfair treatment of persons displaced or whose property has been acquired because of Federal or Federal-aid programs and projects);
- Federal-Aid Highway Act of 1973, (23 U.S.C. § 324 *et seq.*), (prohibits discrimination on the basis of sex);
- Section 504 of the Rehabilitation Act of 1973, (29 U.S.C. § 794 *et seq.*), as amended, (prohibits discrimination on the basis of disability); and 49 CFR Part 27;
- The Age Discrimination Act of 1975, as amended (42 U.S.C. § 6101 *et seq.*), (prohibits discrimination on the basis of age);
- Airport and Airway Improvement Act of 1982, (49 USC § 471, Section 47123), as amended, (prohibits discrimination based on race, creed, color, national origin, or sex);
- The Civil Rights Restoration Act of 1987, (PL 100-209), (Broadened the scope, coverage and applicability of Title VI of the Civil Rights Act of 1964, The Age Discrimination Act of 1975 and Section 504 of the Rehabilitation Act of 1973, by expanding the definition of the terms "programs or activities" to include all of the programs or activities of the Federal-aid recipients, sub-recipients and contractors, whether such programs or activities are Federally funded or not);
- Titles II and III of the Americans with Disabilities Act, which prohibit discrimination on the basis of disability in the operation of public entities, public and private transportation systems, places of public accommodation, and certain testing entities (42 U.S.C. §§ 12131 - - 12189) as implemented by Department of Transportation regulations at 49 CFR Parts 37 and 38;
- The Federal Aviation Administration's Non-discrimination statute (49 U.S.C. § 47123) (prohibits discrimination on the basis of race, color, national origin, and sex);
- Executive Order 12898, Federal Actions to Address Environmental Justice in Minority Populations and Low-Income Populations, which ensures non-discrimination against minority populations by discouraging programs, policies, and activities with disproportionately high and adverse human health or environmental effects on minority and low-income populations;
- Executive Order 13166, Improving Access to Services for Persons with Limited English Proficiency, and resulting agency guidance, national origin discrimination includes discrimination because of limited English proficiency (LEP). To ensure compliance with Title VI, you must take reasonable steps to ensure that LEP persons have meaningful access to your programs (70 Fed. Reg. at 74087 to 74100);
- Title IX of the Education Amendments of 1972, as amended, which prohibits you from discriminating because of sex in education programs or activities (20 U.S.C. 1681 *et seq.*).

City of CARROLL

Police Department
112 East 5th Street
Carroll, IA 51401

PHONE: (712) 792-3536 | FAX: (712) 792-8088 | EMAIL: police@cityofcarroll.com

MEMO TO: Aaron Kooiker, City Manager

FROM: Brad Burke, Chief of Police

DATE: November 3, 2026

SUBJECT: Employment contract – Officer Crum

Schuyler Crum has been hired as a police officer with the City of Carroll effective October 26, 2026. He will attend the Iowa Law Enforcement Academy beginning on January 4, 2027. Attached to this memo is the resolution and employment contract with Officer Schuyler Crum.

RECOMMENDATION: Council approval of the Resolution approving the employment contract with Police Officer Schuyler Crum.

RESOLUTION NO.____

A RESOLUTION APPROVING THE EMPLOYMENT CONTRACT FOR POLICE OFFICER SCHUYLER CRUM

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 employment contract for Police Officer Schuyler Crum is attached hereto as Exhibit B; and

WHEREAS: it is determined that the approval of the attached employment contract with Police Officer Schuyler Crum is in the best interest of the City of Carroll, Iowa:

THEREFORE**:** BE IT RESOLVED, that the employment contract with Police Officer Schuyler Crum, attached as Exhibit B, be authorized and approved and that the Mayor is authorized to execute the employment contract on behalf of the City of Carroll.

Passed and approved by the City Council of the City of Carroll, IA, this 9th day of November 2026.

CITY COUNCIL OF THE CITY OF CARROLL, IOWA

_____
Gerald H. Fleshner, Mayor

ATTEST: _____
Laura Schaefer, City Clerk

REIMBURSEMENT OF TRAINING EXPENSES AGREEMENT

This agreement is entered into by the City of Carroll, Iowa, hereinafter referred to as "City" and SCHUYLER LEE CRUM, hereinafter referred to as "Employee".

THE INTENT OF THIS AGREEMENT IS TO PROVIDE TRAINING OF EMPLOYEE AS A POLICE OFFICER, AND TO SPECIFY THE CONSIDERATION THAT EMPLOYEE PROVIDE THE CITY IN RETURN FOR TRAINING. THIS DOCUMENT SHALL NOT BE CONSTRUED IN ANY WAY AS AN EMPLOYMENT AGREEMENT, WHICH WOULD PROFFER A PROPERTY RIGHT OR INTEREST ON EMPLOYEE.

1. The City and the Employee agree that the Employee will attend the Iowa Law Enforcement Academy at the expense of the City to receive certification as a Law Enforcement Officer in accordance with the Academy's training requirements. The training at the Academy is scheduled to begin January 4, 2027. The City shall pay the expense of training and shall pay the employee's regular wages during this training. The Employee agrees that he or she will be responsible for reimbursing the City in accordance with the rules for reimbursement as stated hereafter in this agreement. The expenses which the Employee agrees to reimburse include the City's cost of the Employee's paid time (salary over $15 per hour during 639 hours of academy training, pension, F.I.C.A., health insurance & worker's compensation insurance) while attending the Academy, as well as the City's expenditure for the Employee's mileage, food, lodging, clothing, ammunition and tuition while attending the academy. All of these reimbursable costs are referred to generally as "total training expenses". The Employee will not be responsible for reimbursing the City for any time spent by the Employee performing services such as dispatching, filing, patrol work, or other work assigned by the City. An estimate of the costs of the "total training expenses" as set out above is listed on Exhibit "A", which is attached hereto and by this reference incorporated into this Agreement. "Total training expenses" will be based on the actual cost incurred by the City as these costs become known.

2. The Employee may, at the City's option, be required to work for the Carroll Police Department while attending the training program, and may be required to patrol, operate computer system, perform clerical tasks, or do other duties as assigned by the Chief of Police or the Chief's designees. The hours expended by the Employee in attendance at the training course and service to the police department shall be subject to the same limitations and compensatory time policies as apply to all police officers of the City.

3. The Employee shall have a probationary period consistent with the Union Contract, City Personnel Policies and/or the Code of Iowa. This probationary period will end nine months after the date of graduation from the academy.

4. The Employee shall serve as a full-time police officer of the City, after graduation from the Iowa Law Enforcement Academy and meeting all criteria needed to receive proper certification.

5. In the event the Employee does not successfully complete the training program, the Employee shall be released from employment with the City, and the Employee shall reimburse the City for its "total training expenses" incurred to that date in accordance with the terms set forth in Section 6.

6. In the event the Employee voluntarily resigns from the Carroll Police Department without having served as a certified police officer (academy graduation) for at least three years, the Employee shall reimburse the City for total training expenses incurred per the following schedule:

   a. The amount of reimbursement shall be determined as follows:
      1. If the Employee resigns less than six months **following completion of approved training**, one hundred percent of the total training expenses.
      2. If the Employee resigns six months or more, but less than one year **following completion of approved training**, seventy-five percent of the total training expenses.
      3. If the Employee resigns one year or more, but less than two years **following completion of approved training**, fifty percent of the total training expenses.
      4. If the Employee resigns two years or more, but less than three years **after completion of approved training**, twenty-five percent of the total training expenses.

7. If the Employee is dismissed during the probationary period or properly terminated without having served as a certified police officer for at least three years, the employee shall reimburse the City for total training expenses incurred. If the Employee is dismissed for any other reason, such as a reduction in force, the Employee shall not be required to pay the City for any unpaid training costs owed.

8. At the end of three years as a certified police officer with the City, the amount owed for training expenses by Employee shall be zero dollars.

9. Payment of any training costs owed to the City by the Employee shall be made in either a lump sum payment or consecutive monthly payments. The lump sum payment, or the first monthly payment, is due thirty days from the last day of employment. Monthly payments shall be made in accordance with the following schedule:

Minimum Monthly Payment	Annual Interest Rate
$250	8%

Although the minimum monthly payment is set at $250, the entire balance must

EXHIBIT A

ESTIMATE OF "TOTAL TRAINING EXPENSES"

The following is an **estimate** of expenses which will be incurred by the City of Carroll to provide Iowa Law Enforcement Academy Basic Training Certification. This estimate is based on attendance at the 16-week ILEA basic training academy.

PAID TIME

Salary	Approximately $12,070
Pension	Approximately $3,213
F.I.C.A.	Approximately $175
Worker's Compensation	Approximately $25
Health Insurance	Approximately $865

FOOD - ILEA

$2,000

CLOTHING

ILEA required clothing = $225

AMMUNITION

250 rounds of duty ammunition for qualifications = approximately $175.00

TUITION

$5,000

TOTAL ESTIMATED TRAINING COSTS = approximately $23,748 plus any expenses incurred that are not anticipated in this document.

be paid in no more than 48 months. If the employee elects to make a lump sum payment within thirty days of the last day of employment, the City will discount the balance due by 10%. Additionally, at any time during the repayment period the employee elects to pay off the balance, the City will discount the remaining balance by 10%.

10. If the Employee is killed or permanently and totally disabled as defined in Chapter 411 of the Iowa Code, while in the employ of the City any training expenses shall be considered reimbursed in full.

11. This agreement may be amended or canceled only upon written agreement of both the City and the Employee.

12. The Employee shall notify the City of the Employee's place of residence while in the employ of the City and/or until such time as the debt for total training expenses is satisfied in full.

13. If reimbursement is not made in accordance with this agreement, the employee understands that the City, at its option, may seek the Employee's decertification as an Iowa law enforcement officer. Additionally, the City reserves the option of seeking reimbursement through civil action.

I have read this agreement and fully understand that I may be obligated to repay the total training expenses that are incurred on my behalf while receiving training at the Iowa Law Enforcement Academy. I further acknowledge that my signature is voluntary and this agreement was signed before beginning employment with the City of Carroll.

Executed this _____ day of _____, 2026

CITY OF CARROLL
CARROLL COUNTY, IOWA
CITY COUNCIL

_____
Gerald H. Fleshner, Mayor

ATTEST:

_____
Laura A . Schaefer, City Clerk/Finance Director

EMPLOYEE

Schuyler Crum

10/26/2026
Date

City of CARROLL

627 N Adams Street
Carroll, IA 51401

phone: (712) 792-1000 | fax: (712) 792-0139 | website: www.cityofcarroll.com

MEMO TO: Aaron Kooiker, City Manager

FROM: Rick Peugh, Code Enforcement Officer

DATE: November 3, 2026

SUBJECT: Property Maintenance Nuisance Violation

The property located at 404 US Highway 71, Carroll, IA 51401 has been a known nuisance property prior to the current owner purchasing the property in September of 2023. Prior to ownership change the building department had been in contact with the former owner in hopes of mitigating the nuisances present on the property.

Shortly after the sale to the current property owner, permits were applied for to complete residential remodel and electrical work. Subsequently new plumbing and mechanical upgrades were completed throughout 2023 and 2024.

During 2025 and 2026 the backyard was cleaned up. A dilapidated fence was removed along with junk that had been left by the previous owner. Additionally, a dilapidated attached garage was also removed. Late in 2025 the building department contacted the contractor who claimed that the exterior work would be completed by the end of the year and that they would be selling or potentially renting the property. The building department has had multiple phone discussions with the contractor throughout 2025 and 2026.

During 2026 similar claims of completing repairs were made. The yard has been maintained along with an attempt to finish siding the property that was never completed. The building department contacted the contractor multiple times through phone calls and letters to compel the property owner & contractor to complete the work required by the city to meet the International Property Maintenance Code and Nuisance Code standards to no avail.

RECOMMENDATION: Extend the property owner & contractor one more thirty (30) day extension to complete the exterior modifications/repairs to the property. If that thirty (30) day extension is not utilized to satisfy the required repairs, municipal infraction proceedings will begin.

City of CARROLL

627 N Adams Street
Carroll, IA 51401

phone: (712) 792-1000 | fax: (712) 792-0139 | website: www.cityofcarroll.com

FINAL NOTICE TO ABATE NUISANCE
Correction - typo sent in previous letter.

October 7, 2026

Wolfe Construction
20303 US Highway 71
Carroll, IA 51401

Dear Homeowner:

It has been brought to the City of Carroll's attention that you have a home that requires building maintenance on the property owned by you at 404 N US Highway 71, Carroll, Iowa. This is unsightly and constitutes a nuisance to the neighbors and violates several ordinances dealing with nuisances & property/building maintenance.

Accordingly, I am sending you this formal notice to abate the nuisance described below, as outlined in Chapter 50 & 155 of the Code of Ordinances.

Description of nuisance – Property maintenance issues – siding has needed updated/replaced since purchase of the property in 2023. All soffit, fascia, gutters, stucco & corresponding exterior repairs to ensure weathertight exterior and proper drainage.

Location of Nuisance – 404 N US Highway 71, Carroll, Iowa.

Acts necessary to abate the nuisance – Repair or begin repairs on the structure. Furthermore, if the repairs will take more than thirty (30) **contact the City Building Department with a repair plan** for the property maintenance issues described specifically and generally in the Description of Nuisance above from your property at 404 N US Highway 71, Carroll, IA, **or the City reserves the right to take further action.**

Deadline to Abate Nuisance – Wednesday October 21, 2026, by 5 p.m.

Assessment of City Costs -- If you have not abated this nuisance or requested a hearing by Wednesday October 21, 2026, by 5 p.m., the City will do so and assess the costs to you.

Request for Hearing -- The City Code allows you to request a hearing to contest this notice. If you would like to request such a hearing, you must do so in writing to the City Clerk by Wednesday October 21, 2026, by 5 p.m.

There will be a minimum $75 administrative fee in addition to the actual costs of the abatement. All subsequent nuisance abatements on this property will be assessed at a similar or higher fee

Respectfully,

Rick Peugh
Code Enforcement Officer
Carroll Building Department
627 N Adams St.
Carroll, IA 51401

October 13th, 2026

City of Carroll

627 N Adams St.

Carroll, Iowa 51401

Dear City of Carroll,

This letter is in response to property maintenance issues outlined in the Final Notice to Abate Nuisance. The house was purchased with the belief that it was up to date on several aspects, but we later discovered we had been misled, which consumed much of the resources we had set aside to complete the house. We installed all new electrical and plumbing, replaced part of the sewer line, and also had to replace the furnace and water heater. Once inspections were completed and we could move forward, we began receiving calls regarding exterior repairs. We have been working on these within the time and funds available. As a company, we have lost employees and dealt with unreliable crew members who failed to complete assigned work. Additionally, we hired a subcontractor, paid them a deposit, and they walked away without doing the job.

We are preparing to complete the siding and repair the brickwork on the west side of the house, though the soffits and gutters will not be finished until next year. We plan to paint and seal any areas that require it, finalizing the siding by the end of November and completing as much as possible before cold weather and snow arrive. Interior work will continue as a winter project for my company.

My company is responsible for making these repairs for the owners, who are my direct family, using the funds available at the time.

Thank you,

Wolfe General Construction

City of CARROLL

627 N Adams Street
Carroll, IA 51401

phone: (712) 792-1000 | fax: (712) 792-0139 | website: www.cityofcarroll.com

MEMO TO: Aaron Kooiker, City Manager

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

DATE: November 5, 2026

SUBJECT: Set Public Hearing Date for FY 2026/2027 Budget Amendment #1

The budget is a document required by the State of Iowa to ensure proper use of public monies. A budget is prepared well in advance of the actual operations. Many things/projects can occur between the time a budget is adopted and the end of that operating year. The budget document is also the City's guide for tracking revenues and expenditures. State of Iowa prohibits spending more than what has been budgeted. Knowing the budget is a working document and events occur that were not originally planned in the budget, a budget amendment is often required to follow State of Iowa Code. Below is a listing of the items to be included in this first budget amendment for FY 2026/2027. All items were budgeted or re-estimated in FY 2026 but were not completed as of June 30, 2026 or Council approved the expenditure but is currently not in the FY2026/2027 budget.

1) **General Fund** – The purchase of a command vehicle for the Fire Department and two DNR grants for the Parks Department

2) **Hotel/Motel Tax Fund** – Improvements for the Rec Center theater, Downtown Art & Culture Plan, Celebrate Carroll 250 and an Emergency Catalyst Grant for Paint Pony

3) **Federal Grants Special Revenue Fund** – This is for the two remaining housing incentives from the American Rescue Plan Act (APRA) funds that were paid in FY 2026/2027.

4) **Road Use Tax Fund** – Approved equipment purchases for a backhoe, heavy duty truck, and motor grader.

5) **Local Option Sales Tax (LOST) Fund** –The Parks & Recreation Department has several items for repair including the cemetery wall, Rec building, Skate Park, sport courts and Aquatic Center. The final projects in the LOST Fund is funding for the Downtown Façade Grants, Emergency Catalyst Grant for Plaza Rentals, housing incentives and funding for the West Golfview Subdivision Project.

6) **Rec Center Trust Fund** – This is to account for a donation received for a memorial at the Cemetery.

7) **Capital Projects –** This includes funding for several capital projects that were under contract in FY 2026 and will be finishing up in FY 2027 including the Roof Replacements, Twelfth Street Reconstruction Project, West Golfview Subdivision Project, the Graham Park Bandshell Renovations Project and the Streets Maintenance Building.

8) **Water and Sewer Capital Improvement Funds** – This is for the Water NW Pressure Zone Project and the WW Digester & VLR Project.

Attached is the notice of public hearing to be published in the newspaper as required by Iowa Code. Also attached is a listing of the items and amounts included in the budget amendment. If you have any questions, please give me a call or stop by City Hall.

RECOMMENDATION: Council motion setting Monday, November 23, 2026, as the date for a public hearing for the F.Y. 2026/2027 Budget Amendment #1.

NOTICE OF PUBLIC HEARING - AMENDMENT OF CURRENT BUDGET
City of CARROLL
Fiscal Year July 1, 2026 - June 30, 2027

The City of CARROLL will conduct a public hearing for the purpose of amending the current budget for fiscal year ending June 30, 2027

Meeting Date/Time: 11/23/2026 05:15 PM	**Contact:** Laura A. Schaefer	**Phone:** (712) 792-1000

Meeting Location: Carroll City Hall, Council Chambers, 627 N Adams Street, Carroll, IA 51401

There will be no increase in taxes. Any residents or taxpayers will be heard for or against the proposed amendment at the time and place specified above. A detailed statement of: additional receipts, cash balances on hand at the close of the preceding fiscal year, and proposed disbursements, both past and anticipated, will be available at the hearing. Budget amendments are subject to protest. If protest petition requirements are met, the State Appeal Board will hold a local hearing. For more information, consult https://dom.iowa.gov/local-gov-appeals.

REVENUES & OTHER FINANCING SOURCES		**Total Budget as Certified or Last Amended**	**Current Amendment**	**Total Budget After Current Amendment**
Taxes Levied on Property	1	6,574,561	0	6,574,561
Less: Uncollected Delinquent Taxes - Levy Year	2	0	0	0
Net Current Property Tax	3	6,574,561	0	6,574,561
Delinquent Property Tax Revenue	4	0	0	0
TIF Revenues	5	1,170,468	0	1,170,468
Other City Taxes	6	2,627,465	0	2,627,465
Licenses & Permits	7	103,600	0	103,600
Use of Money & Property	8	777,780	0	777,780
Intergovernmental	9	2,941,813	243,200	3,185,013
Charges for Service	10	6,392,910	0	6,392,910
Special Assessments	11	551	0	551
Miscellaneous	12	310,300	167,523	477,823
Other Financing Sources	13	9,327,700	750,000	10,077,700
Transfers In	14	5,262,469	470,000	5,732,469
Total Revenues & Other Sources	15	35,489,617	1,630,723	37,120,340
EXPENDITURES & OTHER FINANCING USES				
Public Safety	16	3,057,854	57,000	3,114,854
Public Works	17	3,109,721	756,685	3,866,406
Health and Social Services	18	89,840	0	89,840
Culture and Recreation	19	3,992,052	415,704	4,407,756
Community and Economic Development	20	964,881	576,388	1,541,269
General Government	21	1,608,704	0	1,608,704
Debt Service	22	3,059,747	0	3,059,747
Capital Projects	23	6,230,124	2,748,174	8,978,298
Total Government Activities Expenditures	24	22,112,923	4,553,951	26,666,874
Business Type/Enterprise	25	5,826,592	1,304,000	7,130,592
Total Gov Activities & Business Expenditures	26	27,939,515	5,857,951	33,797,466
Transfers Out	27	5,262,469	470,000	5,732,469
Total Expenditures/Transfers Out	28	33,201,984	6,327,951	39,529,935
Excess Revenues & Other Sources Over (Under) Expenditures/Transfers Out	29	2,287,633	-4,697,228	-2,409,595
Beginning Fund Balance July 1, 2026	30	24,489,100	4,007,010	28,496,110
Ending Fund Balance June 30, 2027	31	26,776,733	-690,218	26,086,515

Explanation of Changes: Projects that were not completed as of June 30, 2026 including a Fire Department command vehicle, Rec Center theater improvements, Parks & Rec improvements (skate park repairs, playground equipment repairs, and Graham Park Lighting Project), IEDA Catalyst Grant funds and city matching funds, Twelfth Street Reconstruction Project, West Golfview Subdivision Project, Water NW Pressure Zone Project and Wastewater Digester & VLR Project.

BUDGET AMENDMENT #1 FY 2026/2027

GENERAL FUND AMENDMENTS	
FD Command Vehicle	(57,000)
Parks - Trees DNR Grant	11,200
Parks - Tree Survey Grant	32,000
Parks - Trees	(11,200)
Parks - Tree Survey	(32,000)
HOTEL/MOTEL TAX FUND	
Theater improvements	(100,000)
Downtown Art & Culture Plan	(34,000)
Celebrate Carroll 250	(10,000)
Emergency Catalyst Grant - Painted Pony	100,000
Emergency Catalyst Grant - Painted Pony	(200,000)
FEDERAL GRANTS SR FUND	
Housing Incentives	(40,000)
ROAD USE TAX FUND	
Tractor loader backhoe	(151,790)
Heavy duty truck	(273,995)
Motor grader	(330,900)
LOCAL OPTION SALES TAX FUND	
Youth Sports Complex - batting cages	(20,000)
Skate Park repairs	(15,000)
NW Park sport courts repairs	(43,560)
Cemetery wall repair	(17,500)
Youth Sports Complex - fence topper	(3,500)
Playground repairs	(20,000)
Graham Park Lighting Project	(93,025)
Rec Center - Activities/Craft Rooms Updates	(18,945)
Outdoor Aquatic Center rehabilitation	(33,451)
Downtown Façade Grants	(12,388)
IEDA Catalyst Grant	100,000
Emergency Catalyst Grant - Plaza Rentals	(200,000)
2025 Housing incentives	(80,000)
Transfer to C.P. - Utility Fund	(470,000)
REC CENTER TRUST FUND	
Cemetery Donation	7,523
Cemetery Memorial	(7,523)
C.P. BUILDING IMPROVEMENTS	
Insurance Proceeds	75,000
Roof Replacement Project	(35,000)
C.P. - STREETS	
12th Street Reconstruction	(1,400,000)
C.P. - PARKS & RECREATION	
Graham Park Bandshell Renovations	(70,000)
Graham Park Bandshell Donations	85,000
C.P. - STREETS MAINT BUILDING	
Streets Maintenance Building	(23,174)
C.P. - UTILITY FUND	
West Golfview Subdivision	(1,220,000)
West Golfview Subdivision - Sale of Prop	750,000
Transfer from LOST	470,000
WATER CAP IMP FUND	
NW Pressure Zone Project	(770,000)
SEWER CAP IMP FUND	
WW Digester & VLR Project	(534,000)

PARKS, RECREATION AND CULTURAL ADVISORY BOARD MEETING MINUTES
November 2, 2026 @ 5:15 PM
Carroll Rec Center

The Parks, Recreation and Cultural Advisory Board met in person on this date at 5:15 P.M. Members Present: Sheila Dentlinger, Chad Lawson, Deb Quandt, Kurt Baumhover, Jean Ludwig, Jamie Ventiecher, Collin Mowry, and Zac Kaufman, Absent: Casey Berlau. Staff Present: Chad Tiemeyer. Council Member: Lavern Dirkx.

The meeting was called to order at 5:15 P.M.

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It was moved by Veinteicher and seconded by Baumhover to approve the November 2, 2026, agenda as presented. All present voted aye. Nays: none. Abstain: none. Absent: Casey Berlau. Motion carried 8-0.

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It was moved by Lawson and seconded by Ludwig to approve the September 9, 2026, minutes. All present voted aye. Nays: none. Abstain: none. Absent: Casey Berlau. Motion carried 8-0.

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Public Comments: None present. Lawson brought up a person from the public who wanted to present to board, but didn't know where on the city website the times for PRCAB meetings are.

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Director of Parks and Recreation Report: Tiemeyer discussed closing down the pro-shop for the end of the year, winterizing bathrooms, and getting ready for winter.

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DNR Grants: Tiemeyer confirmed the City of Carroll being a recipient of $125,000 REAP Grant to go towards a trail project in Northwest Park. Tiemeyer discussed the next steps for moving forward and fundraising for the remainder of this project. Tiemeyer discussed working with the Tigges family for fundraising help with the project. The main goal of the project is a ½ mile loop around NW Park, while also adding about 1-1.5 acres of native prairie grass. No action taken.

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Bandshell Update: Tiemeyer discussed updates on the Bandshell. Was used for Carrollfest, worked out well for concert. Grass is starting to grow around new concrete. Doors are only real thing left, with some minor masonry work before full completion. No action taken.

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Graham Park Lighting Project: Tiemeyer presented the newest update for the Lighting Project. Photometric plans were reviewed and PRCAB looked at some different options on the table. Late November 2nd before the meeting, Tiemeyer received some cost opinions from the engineers, but noted several issues he had with those numbers. Tiemeyer will be following up with the engineers and will report back to the board. No action taken.

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Golf Season: Tiemeyer discussed this being the highest revenue year in Muni History and third best financial year (revenue minus expenses). He presented graphs and financial information showing success. Plans are to continue the strong foundation being built. No action taken.

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Golf Year end projects: Tiemeyer discussed some small projects planned for the Muni in the off season. Most of the projects revolve around “no mow” areas and some tall native grass plantings. No action taken.

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New Fitness Equipment: Tiemeyer gave an update that new equipment would be arriving in mid-December. No action taken.

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Budget and Priorities: Tiemeyer presented on some of the items sent to him from PRCAB members and discussion was had about what the PRCAB wanted to see as main priorities within the department moving forward. After lengthy discussion, the top four priorities were determined:

Splashpad
Cart Shed at Muni
Baseball/softball improvements
Graham Park Shelter House Renovations

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At 7:27 pm, Lawson made motion to adjourn the meeting. Veinteicher seconded the motion. All present voted aye. Nays: none. Abstain: none. Absent: Casey Berlau. Motion carried 8-0.