

# Agenda -Notice of Meeting

Polk City | City Council

\*\*\*\*\*

February 12, 2024 | 6:00 pm

City Hall Council Chambers

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**Public Meeting participation in person or via phone**

**Call in # 515-726-3598 Participant Code 535355**

**Public members can also provide comments\* directly to [support@polkcityia.gov](mailto:support@polkcityia.gov)**

*\*any comments received before the time of the meeting will be made a part of the public hearing*

**Broadcast live and playback will be available at <https://www.youtube.com/c/polkcityiagovchannel>**

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Steve Karsjen | Mayor

Jeff Walters | Pro Tem

City Council Members: Rob Sarchet | Jeff Savage | Mandy Vogel | Nick Otis

## 1. Call to Order

## 2. Roll Call

## 3. Approval of Agenda

## 4. Public Comments: *This is the time and place for comments for any item other than those that are a Public Hearing. If you wish to speak, please contact the City Clerk by 6pm on the date of the meeting by email at [jcoffin@polkcityia.gov](mailto:jcoffin@polkcityia.gov) include your name and address for the record. The Mayor will recognize you for five minutes of comment.*

## 5. Consent Items

- a. City Council Meeting Minutes for January 22, 2024
- b. City Council Budget Work Session Meeting Minutes for February 2, 2024
- c. Claims listing February 12, 2024
- d. January 2024 Finance Report
- e. Receive and File Parks Commission Meeting Minutes for February 5, 2024
- f. Receive and File Parks & Recreation January 2024 Report
- g. Special Event Permit for Friends of the Parks Earth Day 5K and Pickleball Tournament on April 20<sup>th</sup>, including road closures of Van Dorn from 3<sup>rd</sup> Street to 1<sup>st</sup> Street and 2<sup>nd</sup> Street from Van Dorn NE for 120' (just past Rising Sun Café) from 7am to 3pm
- h. Receive and File Library Board Meeting Minutes for February 5, 2024
- i. Receive and File Library Director January 2024 Report
- j. Acknowledge Library Resolution 2024-04L authorizing the sale, donation or disposal of non-function or obsolete computer equipment & furniture
- k. Acknowledge Library Resolution 2024-05L hiring Nicole Straker as Youth Services Librarian at a rate of \$24.39 per hour
- l. Sara B&R LLC dba Polk City Liquor Class E Retail Alcohol License renewal effective 2/1/2024
- m. Resolution 2024-09 approving Pay Application No. 11 in the amount of \$49,657.11 for the Fire Station Remodel Project
- n. Appoint Lindsey Page to Parks Commission vacancy term ending December 31, 2028
- o. Receive and file 2023 Annual Audit Report
- p. Resolution 2024-10 approving an Annexation Agreement
- q. Resolution 2024-11 approving a Maintenance Agreement with Home State Bank
- r. Resolution 2024-12 appointing 2024 Polk City's Representatives on the Central Iowa Water Works (CIWW) Board

- s. Close W. Wood Street between S. 3<sup>rd</sup> Street and S. 4<sup>th</sup> Street for the duration of the City Hall/Community Room construction project
- t. Receive and file the January 2024 Water Report
- u. Receive and file the 2023 Annual Police Department Report
- v. Receive and file the January 2024 Fire Department Report
- w. Acknowledge Fire Department Standard Operating Guidelines (SOG) updates
- x. Set pay for new part-time hire Firefighter/Paramedic, Joel Otte, at a rate of \$22.66 per hour
- y. Set pay for new part-time hire Firefighter/EMT, Michael Sbrocco at a rate of \$18.03 per hour
- z. Resolution 2023-152A Amending Authorization to Apply for the Destination Iowa Grant from the Outdoor Recreation Fund
- aa. Resolution 2024-13 Authorizing Application to Assistance to Firefighters Grant (AFG)
- bb. Resolution 2024-14 approving Public Utility Easement
- cc. Set pay increase for full-time Firefighter/Paramedic, Alissa Furry at \$22.66 per hour

**6. Business Items**

- a. Council initiate rezoning and setting public hearings:
  - i. Resolution 2024-15 setting public hearing on rezoning 516 N 3<sup>RD</sup> Street from GF-1 to R-1
  - ii. Resolution 2024-16 setting public hearing on rezoning portions of five (5) lots along Hillcrest Drive (405, 409, 413, 417, and 421) from GF-1 to R-1
  - iii. Resolution 2024-17 setting public hearing on rezoning 106 S. 3<sup>rd</sup> Street from C-1 to CTS
  - iv. Resolution 2024-18 setting public hearing on rezoning City Parking Lot from C-1 to GF-1
  - v. Resolution 2024-19 setting public hearing on rezoning 1500 & 1600 W. Broadway from C-2 to GF-1
- b. Snyder & Associates December 2023 Engineering Services Invoice in the amount of \$39,266.75

**7. Reports & Particulars | Mayor, Council, City Manager, Staff, Boards, and/or Commissions**

**8. Adjournment -- next meeting date February 26, 2024**

**MEETING MINUTES**  
**The City of Polk City**  
**City Council Meeting**  
**6:00 p.m. January 22, 2024**  
**City Hall – Council Chambers**

The Polk City, City Council held a meeting in the City Hall Council Chambers at 6:00 p.m., January 22, 2024. The agenda was posted at the City Hall office as required by law.

**These tentative minutes reflect all action taken at the meeting.**

1. **Call to Order** | Mayor Karsjen called the meeting to order at 6:00 p.m.
2. **Roll Call** | Sarchet, Savage, Walters, Vogel, Otis | In attendance
3. **MOTION:** A motion was made by Walters and seconded by Otis to approve the agenda  
**MOTION CARRIED UNANIMOUSLY**
4. **Public Comments** | Trent Smith, McClure Engineering provided an apology for the removal of trees on the Home State Bank Site and thanked the City Staff for working so diligently to iron out a solution to remedy the situation.

5. **Consent Items**

- a. City Council Meeting Minutes for January 8, 2024
- b. City Council Work Session Meeting Minutes for January 8, 2024
- c. Receive and File Planning & Zoning Commission Meeting Minutes for January 18, 2024
- d. Claims listing January 22, 2024
- e. December 2023 Finance Report
- f. Resolution 2024-06 City Hall/Community Room Project Pay App No. 7 in the amount of \$280,497.66
- g. Appoint Gail Turner to Parks Commission vacancy term ending December 31, 2028
- h. Appoint Tim McCann to Parks Commission vacancy term ending December 31, 2028
- i. Polk City Post No. 232 American Legion Class C Retail Alcohol License renewal effective 2/24/2024
- j. Polk City Sports LLC dba Polk City Pub Class C Retail Alcohol License renewal effective 2/16/2024
- k. Service agreement with Safe Building
- l. Receive and file Parks & Recreation Department 2023 Annual Report
- m. Receive and file Fire Department 2023 Annual Report
- n. Receive and file Ground Emergency Medical Transportation Program (GEMT) Results
- o. Update Police Support Specialist Job Description

**MOTION:** A motion was made by Vogel and seconded by Sarchet to approve the amended consent agenda items.

**MOTION CARRIED UNANIMOUSLY**

6. **Business Items**

- a. **MOTION:** A motion was made by Walters and seconded by Savage to approve Resolution 2024-07 amending Home State Bank Site Plan  
**MOTION CARRIED UNANIMOUSLY**

7. **Reports & Particulars** | Mayor, Council, City Manager, Staff, Boards, and/or Commissions

- Council Member Savage officially welcomed McCann and Turner to the Parks Commission. He highlighted the Parks & Recreation department's successful programs in 2023. Savage called out the Fire Department's accomplishments in 2023 including certifications and recertifications plus all the grant work and the remodel project and he recognized the continuous outreach done by the Fire Department.
- Council Member Otis recognized Public Works for the last couple of weeks of snow removal.
- Mayor Karsjen shared his appreciation for Public Works snow removal efforts. He reported the Arts and Culture Committee met with Council Member Sarchet and volunteers and said he appreciated Jennifer Drinkwater with Iowa State Extension Office for attending the meeting and providing ideas on how to set the committee up for success.

8. **Adjournment**

**MOTION:** A motion was made by Walters and seconded by Otis to adjourn at 6:12 pm.

**MOTION CARRIED UNANIMOUSLY**

*Next Meeting Date – February 12, 2024*

Attest

\_\_\_\_\_  
Jenny Coffin, City Clerk

\_\_\_\_\_  
Steve Karsjen, Mayor

**MEETING MINUTES**  
**The City of Polk City**  
**Work Session**  
**1:00 p.m., Thursday, February 2, 2024**  
**City Hall Council Chambers**

A Council Work Session was held on February 2, 2024 at 1:00 p.m. at the City Hall Council Chambers in Polk City, Iowa.

<p><b><u>Mayor and City Council Members Present:</u></b> Steve Karsjen   Mayor Jeff Walters   Pro Tem Rob Sarchet   City Council Member Jeff Savage   City Council Member Mandy Vogel   City Council Member Nick Otis   City Council Member</p>	<p><b><u>Staff Members Present:</u></b> Chelsea Huisman   City Manager Jenny Coffin   City Clerk/Treasurer Mike Schulte   Public Works Director Jeremy Sieper   Police Chief Jamie Noack   Library Director Karla Hogrefe   Fire Chief Jason Thraen   Parks &amp; Recreation Director Cody Olson   Building Official</p>
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**Minutes**

City Manager, Chelsea Huisman, presented the proposed FY 24/25 Budget. She reviewed the budget calendar and the deadlines to meet. She discussed the tax levy rate and provided cost per capita comparisons. The Council discussed the current general fund balance and the potential need to raise the levy in the future as that balance gets spent down. Huisman reviewed future staffing needs, equipment needs and the capital projects impacting FY 24/25, including Sump Pump Collector project, Twelve Oaks Park Improvements, Woodhaven Linear Park connection to Neal Smith Trail, 2025 Street Repairs Project, additional phases of the High Trestle Trail to Neal Smith Trail connection project. Huisman discussed the projects in the current CIP that didn't have funding available in the proposed budget and informed the Council the process of working on a new CIP adoption, including an updated project list, along with a new Staffing Plan that will need to be completed for the next five (5) years to outline the Council's priorities for the future.

Huisman summarized the FY 24/25 Budget having a total of \$24 million in expenses, which includes a lot of capital projects leaving approximately \$11 million for the city's operating expenditure budget.

Next step in the Budget process will be for Council to set a Public Hearing for the proposed Property Tax Levy Rate to be held on March 25<sup>th</sup>.

**Motion** was made by Walters and seconded by Savage to Adjourn at 3:33 p.m.

***Motion carried Unanimously.***

\_\_\_\_\_  
Steve Karsjen, Mayor

Attest

\_\_\_\_\_  
Jenny Coffin, City Clerk



CITY OF POLK CITY		2/12/2024
ACE HARDWARE OF ANKENY	SHOP VACUUM	\$ 588.61
Amazon	PICKELBALL NETS	\$ 2,465.96
ARDICK EQUIPMENT CO.	SIGNS	\$ 398.10
ARNOLD MOTOR SUPPLY	VEHICLE PARTS & SUPPLIES	\$ 988.44
AVESIS	VISION INSURANCE	\$ 375.60
BAKER & TAYLOR	BOOKS	\$ 462.99
BIBLIONIX	ILS ANNUAL FEE	\$ 2,530.00
BOMGAARS	BINDERS FOR STEEL PLATES	\$ 79.96
Bound Tree Medical	MEDICAL SUPPLIES	\$ 480.63
BUSINESS PUBLICATIONS CORP	PUBLIC NOTICE	\$ 719.69
CARDINAL SWING SOCIETY	PROGRAM	\$ 75.00
CAROL ROLF	YOGA REFUND	\$ 90.00
CFI TIRE SERVICE	TIRE & RIM REPAIR	\$ 780.88
CHELSEA HUISMAN	GYM MEMBERSHIP	\$ 200.00
Chestnut Sign Co Inc	SIGNS	\$ 345.00
CHRISSEY BRISTLE	2023 GYM MEMBERSHIP	\$ 200.00
CIT SEWER SOLUTIONS	SEWER JETTING	\$ 4,779.66
CITY LAUNDERING	PUBLIC WORKS FIRST AID	\$ 572.85
CITY OF POLK CITY	ASSISTANCE 3005107	\$ 1,946.83
CONFLUENCE, INC.	REGIONAL PARK MASTER PLAN REV	\$ 2,501.50
Contractor Solutions	RENTAL OF LINE LOCATOR	\$ 1,915.00
Custom Awards & Embroidery Inc	2023 OF THE YEAR AWARDS	\$ 410.00
Delta Dental	DENTAL INSURANCE	\$ 1,736.24
Des Moines Water Works	PURCHASE OF WATER	\$ 26,790.08
ELECTRONIC ENGINEERING CO.	REMOVE & REINSTALL RADIO	\$ 523.81
ETECH SOLUTIONS LLC	CITY TECH	\$ 11,404.76
FAREWAY	MISC PURCHASES	\$ 25.45
FEH DESIGN	CITY HALL DESIGN	\$ 5,917.52
Ferguson Waterworks	EQUIPMENT REPAIRS	\$ 11,228.79
Fire Service Training Bureau	FURRY/HOGREFF INSPECTOR I	\$ 100.00
GALL'S INC.	OWEN CLASS A JACKET	\$ 26.44
GENERAL FIRE & SAFETY	FIRE EXTINGUISHER SERVICE	\$ 368.00
GREATAMERICA FINANCIAL	SHARED COPIER LEASE	\$ 541.16
Gurnsey Electric Co	LED REPLACEMENTS	\$ 1,820.03
HANIFEN CO. INC.	TOWING R458	\$ 502.50
HAWKEYE TRUCK EQUIPMENT	SERVICE BODY	\$ 15,106.00
HAWKINS INC	CHLORINE	\$ 712.36
Heartland Tire & Auto	VEHICLE REPAIR	\$ 25.47
HOTSY CLEANING SYSTEMS INC.	HOTSY MAINTENANCE	\$ 240.33
INTERSTATE ALL BATTERY CENTER	EXIT LIGHT BATTERIES	\$ 188.10
IOWA LAW ENFORCEMENT ACADEMY	IN-SERVICE	\$ 10.00
IOWA ONE CALL	UNDERGROUND LOCATIONS	\$ 183.30
Iowa Parks & Rec. Association	IPRA SPRING CONFERENCE	\$ 275.00
Jeff Feller	FELLER GYM MEMBERSHIP	\$ 200.00
KANSAS CITY LIFE INS. CO	CITY LIFE INSURANCE	\$ 1,359.04
KAYLEIGH GOLDSBERRY	DEPOSIT REFUND	\$ 100.00
Keck Energy	SNOW PLOWING FUEL	\$ 1,500.70
KIMBALL MIDWEST	HOOKS FOR OFFICE	\$ 71.27
KINZLER CONSTRUCTION SERVICES	ANTENNA KITS	\$ 2,095.00
LOGAN CONTRACTORS SUPPLY	OPERATING SUPPLIES	\$ 293.40
MARK VOYEK	VOYEK UNIFORMS	\$ 154.95
MENARD'S GRIMES	MISC SUPPLIES	\$ 124.74
METRO HEATING AND COOLING	BUDGETED HVAC	\$ 8,500.00
METRO WASTE AUTHORITY	JANUARY GARBAGE	\$ 34,491.28
MI-FIBER	CITY INTERNET	\$ 9.95
MIDAMERICAN ENERGY	ELECTRIC CHARGES	\$ 4,263.75
NELSON AUTOMOTIVE	REPAIR PARTS	\$ 276.32
TRIVISTA IOWA	RADIATOR CAP	\$ 35.29
O'REILLY AUTO PARTS	FUEL FILTERS	\$ 108.99
OFFICE OF AUDITOR OF STATE	2022/2023 AUDIT	\$ 625.00
ONESOURCE	BACKGROUND CHECK PW	\$ 45.65
PC Print Center	OFFICE SUPPLIES	\$ 225.00
PCC AMBULANCE BILLING	SEPTEMBER BILLING	\$ 1,848.87
PETTY CASH	TOBACCO COMPLIANCE	\$ 100.00
POLK CITY VETERINARY HOSPITAL	EUDORIS VET BILL	\$ 198.98
PORTABLE PRO, INC.	PARK AMENITY	\$ 450.00
PREMIER PLUMBING, INC.	TOILET REPAIR	\$ 916.58
PROSOURCE WHOLESAL	MILLER PARK SHELTER FLOORING	\$ 3,209.46
RACOM	EDACS	\$ 862.92
RANGEMASTERS TRAINING CENTER	SGT CHEVRONS	\$ 23.60
RENAISSANCE GROUP	REIMBURSEMENT	\$ 278.25
Safe Building Comp. & Tech	BUILDING INSPECTIONS	\$ 292.50
Safety Kleen Systems Inc	PARTS WASHER MAINTENENCE	\$ 1,717.45

Sandry Fire Supply L.L.C.	AFG GRANT GEAR BOOTS	\$ 2,305.07
SBS SERVICES GROUP LLC	WEEKLY JANITORIAL	\$ 1,300.00
SECTOR LLC	GPS #21	\$ 75.00
STOREY KENWORTHY	WATER STATEMENTS & ENV	\$ 890.68
STRUTHERS BROS. KAWASAKI	KAWASAKI SUZUKI	\$ 304.90
TRUCK EQUIPMENT INC.	PLOW REPAIRS	\$ 336.16
UNITED RENTALS	BUDGETED ROAD PLATE	\$ 3,918.00
VERIZON WIRELESS	PHONE AND DATA PLAN	\$ 369.70
WELLMARK BLUE CROSS BLUE SHEIL	CITY HEALTH INS	\$ 36,795.67
WORKSPACE INC	3 WORK STATION CHAIRS AND END	\$ 1,130.14
<b>Accounts Payable Total</b>		<b>\$ 212,436.30</b>
GENERAL		\$ 68,917.07
ROAD USE		\$ 19,912.76
L.M.I		\$ 1,946.83
CITY FACILITIES TOTAL		\$ 5,917.52
CAPITAL EQUIPMENT/VEHICLE		\$ 16,266.00
WATER		\$ 38,915.11
SEWER		\$ 26,069.73
SOLID WASTE/RECYCLING		\$ 34,491.28
<b>TOTAL FUNDS</b>		<b>\$ 212,436.30</b>



**POLK CITY** - A City For All Seasons -

# **Monthly Finance Report**

## **January 2024**

**Prepared By:**

**Jenny Coffin**  
**City Clerk/Treasurer**

ACCOUNT TITLE	LAST REPORT END BALANCE	RECEIVED	DISBURSED	CHANGE IN LIABILILTY	ENDING BALANCE
001 GENERAL	3,553,676.24	145,864.81	854,655.58	29.72	2,844,905.05
110 ROAD USE	646,705.89	64,889.67	40,108.42	.08-	671,487.06
111 I-JOBS	.00	.00	.00	.00	.00
121 LOCAL OPTION SALES TAX	1,980,623.10	84,547.36	.00	.00	2,065,170.46
125 TIF	442,738.17	3,128.82	.00	.00	445,866.99
135 L.M.I	1,292,592.09	106,668.64	1,553.91	.00	1,397,706.82
167 PC COMM. LIB TRUST	11,789.34	.00	.00	.00	11,789.34
177 ASSET FORFEITURE	14,459.06	.00	.00	.00	14,459.06
200 DEBT SERVICE	134,316.74	26,733.67	.00	.00	161,050.41
301 CITY FACILITIES TOTAL	3,788,470.63	.00	579,874.56	.00	3,208,596.07
302 CAPITAL WATER PROJECT	533,704.90	.00	19,780.00	.00	513,924.90
303 CAPITAL EQUIPMENT/VEHIC	130,443.83-	.00	210,087.57	.00	340,531.40-
304 FOUR SEASONS PUB IMPROV	32,992.00	9,000.00	.00	.00	41,992.00
305 NORTHSIDE DRIVE PROJECT	1,003,656.50	.00	13,963.75	.00	989,692.75
306 TRAIL PROJECTS	394,800.00	.00	.00	.00	394,800.00
307 STREET PROJECTS	215,375.00	.00	.00	.00	215,375.00
600 WATER	1,857,145.22	90,611.17	104,304.49	.01-	1,843,462.03
610 SEWER	1,136,610.68	147,311.69	104,628.62	.21-	1,179,293.54
670 SOLID WASTE/RECYCLING	43,328.70	35,155.81	.00	.00	78,484.51
740 STORM WATER UTILITY	163,157.53	64,352.52	2,738.68	.00	224,771.37
920 ESCROW	.00	.00	.00	.00	.00
Report Total	17,115,697.96	778,264.16	1,931,695.58	29.42	15,962,295.96

# BANK CASH REPORT 2024

BANK NAME FUND GL NAME	DECEMBER CASH BALANCE	JANUARY RECEIPTS	JANUARY DISBURSMENTS	JANUARY CASH BALANCE	OUTSTANDING TRANSACTIONS	JAN BANK BALANCE
<b>Grinnell State Bank BK#1</b>						
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BANK Grinnell State Bank BK#1						10,821,157.94
001 CHECKING - GENERAL	752,408.33-	184,173.16	893,358.61	1,461,593.78-	128,943.58	
110 CHECKING - ROAD USE	646,705.89	67,917.60	43,136.43	671,487.06	4,981.13	
111 CHECKING - I-JOBS	0.00	0.00	0.00	0.00		
112 CHECKING - EMPLOYEE BENEFIT	0.00	0.00	0.00	0.00		
121 CHECKING - LOCAL OPTION	1,980,623.10	84,547.36	0.00	2,065,170.46		
125 CHECKING - TIF	442,738.17	3,128.82	0.00	445,866.99		
135 CHECKING - L.M.I.	573,549.23	106,668.64	1,553.91	678,663.96		
167 CHECKING - PC COMM. LIB TRUST	11,789.34	0.00	0.00	11,789.34		
177 CHECKING - FORFEITURE	14,459.06	0.00	0.00	14,459.06		
200 CHECKING - DEBT SERVICE	134,316.74	26,733.67	0.00	161,050.41		
301 CHECKING - CAPITAL PROJECT	3,788,470.63	0.00	579,874.56	3,208,596.07		
302 CHECKING - CAPITAL WATER PROJ	533,704.90	0.00	19,780.00	513,924.90		
303 CHECKING - CAP EQUIP/VEHICLE	130,443.83-	4,606.88	214,694.45	340,531.40-	742.50	
304 CHECKING	32,992.00	9,000.00	0.00	41,992.00		
305 CHECKING	1,003,656.50	0.00	13,963.75	989,692.75		
306 CHECKING	394,800.00	0.00	0.00	394,800.00		
307 CHECKING	215,375.00	0.00	0.00	215,375.00		
600 CHECKING - WATER UTILITY	1,857,144.22	104,773.74	118,456.93	1,843,461.03	17,136.32	
610 CHECKING - SEWER UTILITY	1,136,609.68	154,279.65	111,596.79	1,179,292.54	6,015.40	
670 CHECKING-SOLID WASTE/RECYCLING	43,328.70	35,449.63	293.82	78,484.51		
740 CHECKING	163,157.53	64,414.52	2,800.68	224,771.37	2,738.68	
920 CHECKING - ESCROW BANK ACCOUNT	0.00	0.00	0.00	0.00		
PENDING CREDIT-CARD DEPOSITS					210,665.62	
DEPOSITS					65,022.51	
WITHDRAWALS					1,401.77	
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Grinnell State Bank TOTALS	12,090,568.53	845,693.67	1,999,509.93	10,936,752.27	113,728.75-	10,823,023.52
<b>LUANA SAV. BK MM BK#2</b>						
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BANK LUANA SAV. BK MM BK#2						158,005.36
001 Luana Savings Bank - M.M. Acco	561,437.19-	400.69	0.00	561,036.50-		
135 Luana Money Market Account	719,041.86	0.00	0.00	719,041.86		
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LUANA SAV. BK MM TOTALS	157,604.67	400.69	0.00	158,005.36	0.00	158,005.36
<b>GRINNELL STATE BK- C.D. BK#3</b>						
-----						
BANK GRINNELL STATE BK- C.D. BK#3						1,606,733.23
001 GRINNELL STATE BANK CD	1,606,733.23	0.00	0.00	1,606,733.23		
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GRINNELL STATE BK- C.D. TOTALS	1,606,733.23	0.00	0.00	1,606,733.23	0.00	1,606,733.23

**BANK CASH REPORT  
2024**

BANK FUND	GL NAME	BANK NAME	DECEMBER CASH BALANCE	JANUARY RECEIPTS	JANUARY DISBURSMENTS	JANUARY CASH BALANCE	OUTSTANDING TRANSACTIONS	JAN BANK BALANCE
		GRINNELL STATE BK-MM BK#4						
BANK 001		GRINNELL STATE BK-MM BK#4 SUPER MONEY MKT II	10,352.53	13.57	0.00	10,366.10		10,366.10
		GRINNELL STATE BK-MM TOTALS	10,352.53	13.57	0.00	10,366.10	0.00	10,366.10
		LUANA SAVINGS BANK CD BK#6						
BANK 001		LUANA SAVINGS BANK CD BK#6 LUANA BANK C.D.-1.85%	3,250,000.00	0.00	0.00	3,250,000.00		3,250,000.00
		LUANA SAVINGS BANK CD TOTALS	3,250,000.00	0.00	0.00	3,250,000.00	0.00	3,250,000.00
<b>TOTAL OF ALL BANKS</b>			<b>17,115,258.96</b>	<b>846,107.93</b>	<b>1,999,509.93</b>	<b>15,961,856.96</b>	<b>113,728.75-</b>	<b>15,848,128.21</b>

**BUDGET REPORT**  
**CALENDAR 1/2024, FISCAL 7/2024**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	GENERAL TOTAL	5,463,150.00	854,655.58	3,537,037.05	64.74	1,926,112.95
	ROAD USE TOTAL	710,450.00	40,108.42	282,462.61	39.76	427,987.39
	LOCAL OPTION SALES TAX TOTAL	950,000.00	.00	.00	.00	950,000.00
	TIF TOTAL	790,583.00	.00	212,097.55	26.83	578,485.45
	L.M.I TOTAL	60,000.00	1,553.91	31,516.87	52.53	28,483.13
	ASSET FORFEITURE TOTAL	17,000.00	.00	4,257.75	25.05	12,742.25
	DEBT SERVICE TOTAL	1,160,070.00	.00	234,596.13	20.22	925,473.87
	CITY FACILITIES TOTAL TOTAL	5,950,500.00	579,874.56	3,094,612.06	52.01	2,855,887.94
	CAPITAL WATER PROJECT TOTAL	8,184,000.00	19,780.00	198,042.70	2.42	7,985,957.30
	CAPITAL EQUIPMENT/VEHICLE TOTA	369,100.00	210,087.57	476,469.99	129.09	107,369.99-
	NORTHSIDE DRIVE PROJECT TOTAL	2,018,000.00	13,963.75	135,307.25	6.71	1,882,692.75
	TRAIL PROJECTS TOTAL	275,000.00	.00	30,200.00	10.98	244,800.00
	STREET PROJECTS TOTAL	250,000.00	.00	34,625.00	13.85	215,375.00
	WATER TOTAL	1,733,695.00	104,304.49	908,875.09	52.42	824,819.91
	SEWER TOTAL	1,857,493.00	104,628.62	1,427,134.92	76.83	430,358.08
	SOLID WASTE/RECYCLING TOTAL	416,000.00	.00	219,804.64	52.84	196,195.36
	STORM WATER UTILITY TOTAL	230,000.00	2,738.68	118,293.39	51.43	111,706.61

=====

**BUDGET REPORT**  
**CALENDAR 1/2024, FISCAL 7/2024**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	TOTAL EXPENSES BY FUND	30,435,041.00	1,931,695.58	10,945,333.00	35.96	19,489,708.00



**REVENUE REPORT**  
**CALENDAR 1/2024, FISCAL 7/2024**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	GENERAL TOTAL	4,615,109.00	145,864.81	2,445,268.18	52.98	2,169,840.82
	ROAD USE TOTAL	720,590.00	64,889.67	465,771.31	64.64	254,818.69
	LOCAL OPTION SALES TAX TOTAL	950,000.00	84,547.36	656,074.45	69.06	293,925.55
	TIF TOTAL	787,632.00	3,128.82	405,380.56	51.47	382,251.44
	L.M.I TOTAL	223,342.00	106,668.64	163,974.77	73.42	59,367.23
	ASSET FORFEITURE TOTAL	17,000.00	.00	.00	.00	17,000.00
	DEBT SERVICE TOTAL	1,160,070.00	26,733.67	418,656.60	36.09	741,413.40
	CITY FACILITIES TOTAL TOTAL	2,460,900.00	.00	2,210,439.75	89.82	250,460.25
	CAPITAL WATER PROJECT TOTAL	6,510,000.00	.00	.00	.00	6,510,000.00
	CAPITAL EQUIPMENT/VEHICLE TOTA	329,100.00	.00	11,574.78	3.52	317,525.22
	FOUR SEASONS PUB IMPROVEM TOTA	.00	9,000.00	9,000.00	.00	9,000.00-
	NORTHSIDE DRIVE PROJECT TOTAL	2,018,000.00	.00	1,125,000.00	55.75	893,000.00
	TRAIL PROJECTS TOTAL	275,000.00	.00	425,000.00	154.55	150,000.00-

**REVENUE REPORT**  
**CALENDAR 1/2024, FISCAL 7/2024**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	STREET PROJECTS TOTAL	250,000.00	.00	250,000.00	100.00	.00
	WATER TOTAL	1,770,900.00	90,611.17	1,295,641.71	73.16	475,258.29
	SEWER TOTAL	1,888,300.00	147,311.69	1,182,477.89	62.62	705,822.11
	SOLID WASTE/RECYCLING TOTAL	416,000.00	35,155.81	243,098.69	58.44	172,901.31
	STORM WATER UTILITY TOTAL	295,000.00	64,352.52	159,315.74	54.01	135,684.26
	TOTAL REVENUE BY FUND	24,686,943.00	778,264.16	11,466,674.43	46.45	13,220,268.57

**BUDGET REPORT**  
**CALENDAR 1/2024, FISCAL 7/2024**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	POLICE TOTAL	1,326,400.00	102,885.28	770,047.95	58.06	556,352.05
	CIVIL DEFENSE TOTAL	11,500.00	77.80	1,642.85	14.29	9,857.15
	FIRE TOTAL	978,350.00	81,395.29	641,149.95	65.53	337,200.05
	BUILDING/HOUSING TOTAL	634,500.00	86,547.51	340,040.98	53.59	294,459.02
	DOG CONTROL TOTAL	5,100.00	.00	3,269.55	64.11	1,830.45
	<b>PUBLIC SAFETY TOTAL</b>	<b>2,955,850.00</b>	<b>270,905.88</b>	<b>1,756,151.28</b>	<b>59.41</b>	<b>1,199,698.72</b>
	ROAD USE TOTAL	737,650.00	46,797.00	349,246.23	47.35	388,403.77
	STREET LIGHTING TOTAL	65,000.00	1,101.75	28,945.29	44.53	36,054.71
	<b>PUBLIC WORKS TOTAL</b>	<b>802,650.00</b>	<b>47,898.75</b>	<b>378,191.52</b>	<b>47.12</b>	<b>424,458.48</b>
	ENV.HEALTH SERVICES TOTAL	2,000.00	.00	.00	.00	2,000.00
	<b>HEALTH &amp; SOCIAL SERVICES TOTA</b>	<b>2,000.00</b>	<b>.00</b>	<b>.00</b>	<b>.00</b>	<b>2,000.00</b>
	LIBRARY TOTAL	467,550.00	32,595.93	230,732.14	49.35	236,817.86
	PARKS TOTAL	430,000.00	19,638.58	259,678.34	60.39	170,321.66
	COMMUNITY CENTER TOTAL	.00	12,996.85-	869.75	.00	869.75-
	<b>CULTURE &amp; RECREATION TOTAL</b>	<b>897,550.00</b>	<b>39,237.66</b>	<b>491,280.23</b>	<b>54.74</b>	<b>406,269.77</b>
	TIF/ECON DEV TOTAL	602,241.00	1,553.91	243,614.42	40.45	358,626.58
	<b>COMMUNITY &amp; ECONOMIC DEV TOTA</b>	<b>602,241.00</b>	<b>1,553.91</b>	<b>243,614.42</b>	<b>40.45</b>	<b>358,626.58</b>
	BUILDING/HOUSING TOTAL	.00	.00	1,387.09	.00	1,387.09-
	MAYOR COUNCIL TOTAL	127,000.00	6,831.60	71,671.61	56.43	55,328.39
	POLICY ADMINISTRATION TOTAL	175,350.00	9,013.16	100,720.17	57.44	74,629.83
	ELECTIONS TOTAL	1,000.00	.00	.00	.00	1,000.00
	CITY ATTORNEY TOTAL	65,500.00	7,862.25	31,953.05	48.78	33,546.95
	CITY HALL TOTAL	87,700.00	19,127.35	55,577.49	63.37	32,122.51
	OTHER CITY GOVERNMENT TOTAL	986,000.00	493,887.35	936,824.97	95.01	49,175.03
	<b>GENERAL GOVERNMENT TOTAL</b>	<b>1,442,550.00</b>	<b>536,721.71</b>	<b>1,198,134.38</b>	<b>83.06</b>	<b>244,415.62</b>
	DEBT SERVICE TOTAL	1,160,070.00	.00	234,596.13	20.22	925,473.87
	<b>DEBT SERVICE TOTAL</b>	<b>1,160,070.00</b>	<b>.00</b>	<b>234,596.13</b>	<b>20.22</b>	<b>925,473.87</b>
	POLICE TOTAL	219,100.00	.00	138,681.42	63.30	80,418.58
	FIRE TOTAL	.00	5,265.45	5,265.45	.00	5,265.45-
	OTHER PUBLIC WORKS TOTAL	150,000.00	204,822.12	332,523.12	221.68	182,523.12-

**BUDGET REPORT**  
**CALENDAR 1/2024, FISCAL 7/2024**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	CAPITAL IMPROVEMENT TOTAL	8,493,500.00	593,838.31	3,294,744.31	38.79	5,198,755.69
	WATER UTILITY TOTAL	8,184,000.00	19,780.00	198,042.70	2.42	7,985,957.30
	CAPITAL PROJECTS TOTAL	17,046,600.00	823,705.88	3,969,257.00	23.28	13,077,343.00
	WATER UTILITY TOTAL	1,528,950.00	104,304.49	908,875.09	59.44	620,074.91
	SEWER UTILITY TOTAL	1,742,493.00	104,628.62	1,427,134.92	81.90	315,358.08
	RECYCLING TOTAL	416,000.00	.00	219,804.64	52.84	196,195.36
	STORM WATER TOTAL	230,000.00	2,738.68	118,293.39	51.43	111,706.61
	ENTERPRISE FUNDS TOTAL	3,917,443.00	211,671.79	2,674,108.04	68.26	1,243,334.96
	TRANSFER TOTAL	1,608,087.00	.00	.00	.00	1,608,087.00
	TRANSFER OUT TOTAL	1,608,087.00	.00	.00	.00	1,608,087.00
	TOTAL EXPENSES	30,435,041.00	1,931,695.58	10,945,333.00	35.96	19,489,708.00

**BALANCE SHEET**  
**CALENDAR 1/2024, FISCAL 7/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
		-----	-----
001-000-1110	CHECKING - GENERAL	709,185.45-	1,461,593.78-
001-000-1725	ACCUM.DEPR. - LIBRARY BLDG	.00	.00
001-000-1745	ACCUM.DEPR. - PWD EQUIPMENT	.00	.00
001-000-1755	ACCUM.DEPR. - POLICE	.00	.00
001-000-1756	ACCUM.DEPR. - FIRE DEPT.	.00	.00
001-000-1805	ACCUM.DEPR. - SIDEWALKS	.00	.00
001-000-1806	ACCUM.DEPR.- PARKER BLVD	.00	.00
110-000-1110	CHECKING - ROAD USE	24,781.17	671,487.06
111-000-1110	CHECKING - I-JOBS	.00	.00
121-000-1110	CHECKING - LOCAL OPTION	84,547.36	2,065,170.46
125-000-1110	CHECKING - TIF	3,128.82	445,866.99
135-000-1110	CHECKING - L.M.I.	105,114.73	678,663.96
167-000-1110	CHECKING - PC COMM. LIB TRUST	.00	11,789.34
177-000-1110	CHECKING - FORFEITURE	.00	14,459.06
200-000-1110	CHECKING - DEBT SERVICE	26,733.67	161,050.41
301-000-1110	CHECKING - CAPITAL PROJECT	579,874.56-	3,208,596.07
302-000-1110	CHECKING - CAPITAL WATER PROJ	19,780.00-	513,924.90
303-000-1110	CHECKING - CAP EQUIP/VEHICLE	210,087.57-	340,531.40-
304-000-1110	CHECKING	9,000.00	41,992.00
305-000-1110	CHECKING	13,963.75-	989,692.75
306-000-1110	CHECKING	.00	394,800.00
307-000-1110	CHECKING	.00	215,375.00
600-000-1110	CHECKING - WATER UTILITY	13,683.19-	1,843,461.03
600-000-1805	ACCUM. DEPR. - WATER	.00	.00
610-000-1110	CHECKING - SEWER UTILITY	42,682.86	1,179,292.54
610-000-1805	ACCUM. DEPR. - SEWER	.00	.00
670-000-1110	CHECKING-SOLID WASTE/RECYCLING	35,155.81	78,484.51
740-000-1110	CHECKING	61,613.84	224,771.37
920-000-1110	CHECKING - ESCROW BANK ACCOUNT	.00	.00
		-----	-----
	CHECKING TOTAL	1,153,816.26-	10,936,752.27
600-000-1111	WAT.SINKING/CKG	.00	.00
610-000-1111	SEWER SINKING FUND	.00	.00
		-----	-----
	WATER SINKING TOTAL	.00	.00
600-000-1112	WATER TRUST CHECKING	.00	.00
610-000-1112	SEW.IMPR.CHECKING	.00	.00
		-----	-----
	CHECKING TOTAL	.00	.00
600-000-1113	WAT.IMPR/CHECKING	.00	.00

**BALANCE SHEET**  
**CALENDAR 1/2024, FISCAL 7/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
610-000-1113	79 SANITARY SEWER DISTRICT	.00	.00
	CHECKING TOTAL	----- .00	----- .00
600-000-1115	Water Holding Account	.00	.00
	TOTAL	----- .00	----- .00
001-000-1120	LIBR.PETTY CASH	.00	35.00
600-000-1120	WATER PETTY CASH	.00	.00
	PETTY CASH TOTAL	----- .00	----- 35.00
001-000-1121	GENERAL PETTY CASH	.00	100.00
	PETTY CASH TOTAL	----- .00	----- 100.00
001-000-1122	PETTY CASH-POLICE	.00	300.00
	PETTY CASH-POLICE TOTAL	----- .00	----- 300.00
001-000-1150	GENERAL RESERVE IPAIT A/C	.00	1.00
125-000-1150	TIF RESERVE IPAIT A/C	.00	.00
135-000-1150	LMI - IPAIT Account	.00	1.00
200-000-1150	DEBT/TIF/CHECKING	.00	.00
301-000-1150	TIF SPECIAL REVENUES	.00	.00
600-000-1150	WATER FUND IPAIT A/C	.00	1.00
610-000-1150	SEWER FUND IPAIT A/C	.00	1.00
	CHECKING TOTAL	----- .00	----- 4.00
001-000-1151	GENERAL INVESTMENT	.00	.00
600-000-1151	WATER RESERVE INVESTMENT	.00	.00
610-000-1151	Sewer Fund CD	.00	.00
	SAVINGS TOTAL	----- .00	----- .00
600-000-1152	WATER TRUST INVESTMT.	.00	.00
	WATER TRUST INVESTMENT TOTAL	----- .00	----- .00
001-000-1160	SUPER MONEY MKT II	13.57	10,366.10
110-000-1160	SAVINGS	.00	.00

**BALANCE SHEET**  
**CALENDAR 1/2024, FISCAL 7/2024**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
125-000-1160	SAVINGS	.00	.00
		-----	-----
	SUPER MONEY MKT II TOTAL	13.57	10,366.10
001-000-1161	GRINNELL STATE BANK CD	.00	1,606,733.23
610-000-1161	Polk County Bank CD	.00	.00
		-----	-----
	GRINNELL STATE BANK CD TOTAL	.00	1,606,733.23
001-000-1162	LUANA BANK C.D.-1.85%	.00	3,250,000.00
		-----	-----
	TOTAL	.00	3,250,000.00
001-000-1163	Luana Savings Bank - M.M. Acco	400.69	561,036.50-
135-000-1163	Luana Money Market Account	.00	719,041.86
600-000-1163	Luana Money Market Account	.00	.00
610-000-1163	Luana Money Market Account	.00	.00
		-----	-----
	LUANA MONEY MARKET TOTAL	400.69	158,005.36
600-000-1220	ACCOUNTS RECEIVABLE	.00	.00
610-000-1220	ACCOUNTS RECEIVABLE	.00	.00
		-----	-----
	TOTAL	.00	.00
		=====	=====
	TOTAL CASH	1,153,402.00-	15,962,295.96
		=====	=====

**MEETING MINUTES**  
**The City of Polk City**  
**Parks Commission**  
**6:00 p.m., Monday, February 5, 2024**  
**City Hall**

The Polk City Parks Commission held a meeting at 6:00 pm, on February 5, 2024. The agenda was posted at the City Hall office as required by law. **These tentative minutes reflect all action taken at the meeting.**

1. **Call to Order** /*The meeting was called to order at 6:00 p.m.*
2. **Roll Call** | Jablonski, Converse, Ten-Napel, Haaland, McCann | In attendance.  
Turner | Absent.
3. **MOTION:** A motion was made by Ten-Napel and seconded by Jablonski to approve the December 4, 2023 meeting minutes.  
**MOTION CARRIED UNANIMOUSLY**
4. Introduction of new Commission Members Tim McCann and Gail Turner (12-31-2028)  
  
McCann introduced himself, he has been a resident for three years now, and participated in Community Visioning and the Trails and Greenway Committee.  
  
Turner was absent but will be introduced at a future Commission meeting.
5. **Audience Items:** *None*
6. **Update on Regional Park Pre-Campaign Process**  
Josh Faber with Renaissance Group shared an update on the Pre-Campaign Process. A task force consisting of local leaders met on January 25<sup>th</sup>, to inform them of this project, and why it is important to the community. Next step is small group meetings to implement two-way communication and education with community members. Commission and Friends of the Parks members will be asked to help coordinate these group meetings in late February/March. Director Thraen will present the project at these small group meetings. Ten-Napel asked what criteria there is to engage citizens in these small groups. Faber said there would be a list of criteria to aid in forming these small groups but will encourage hosts to include those who are most important to them. Converse, having participated in the recent task force discussion on behalf of the Commission, said that good feedback was received during that meeting, and thanked Renaissance Group and staff for their work so far. Jablonski asked what the next steps would be for following up with the small groups, Faber confirmed that they will receive follow up information afterwards once the study is complete this spring.
7. **Summarize Q4 2023 Program Cost Recovery Report**  
Thraen said the programming was light due to limited indoor space, but cost recovery was good. Adult bags league was canceled due to low registration but looking at changing the timing for future opportunities. Thraen said he is encouraged by growth in senior programming. Haaland asked how we were promoting these senior programs; he said he has a fairly loyal following so far but is going to continue promoting to user groups at the library.
8. **Nominate Chairperson for 2024**  
**MOTION:** Converse nominated Jablonski, Haaland seconded.  
**MOTION CARRIED UNANIMOUSLY**
9. **Nominate Vice-Chairperson for 2024**  
**MOTION:** Ten-Napel nominated Converse, Haaland seconded.  
**MOTION CARRIED UNANIMOUSLY**
10. **Nominate Secretary for 2024**  
**MOTION:** Converse nominated Ten-Napel, Haaland seconded.  
**MOTION CARRIED UNANIMOUSLY**



11. **Reports & Particulars** | Council Liaison, City Manager, Staff, and Commission

- Jablonski asked what happened with the boulders that were discussed at December’s Commission meeting. Thraen confirmed that about 1.5 dump trucks of boulders were obtained from the construction site and will be looking to place them around various parks this spring.
- Ten-Napel asked if we have reviewed parkland dedication to other communities, Thraen said he will be happy to research comparables and bring to a future Commission meeting.
- Council Member Sarchet introduced himself as the 2024 Commission liaison. He said he always tries to keep up and watch all Commission meetings and went back to the November Commission meeting and said he would like to pick up the conversation again on the role of the Commission, setting clear roles/responsibilities between Commission, staff, Friends of the Parks, especially with several new Commission members.
- City updates from Council Member Sarchet include: currently in budgeting season, an RFQ for the 3<sup>rd</sup> and Davis property is out there, proposals received back in March, Mayor has appointed a committee to review these proposals, and any action taken on the property would be discussed in several future Council meetings.
- Jablonski asked what the status is of the new water tower project at the future Regional Park, Sarchet said feasibility study is complete, construction starting later this year.
- Thraen said staff is working on Summer 2024 brochure, hope is to publish first part of March. Trail project phase 2 is seeing progress – phase from Regional Park through Big Creek Elementary site, out to 3<sup>rd</sup> Street. Tree clearing occurred this fall, construction work starting later this spring. Parks & Rec has taken over K-2 basketball from Comet Basketball Club, with 205 participants and 20 teams. Thraen extended an appreciation for all the volunteer coaches helping this year. Ten-Napel asked what ratio is between players and coaches, Thraen estimated likely about 1.5 coaches per team.

12. **MOTION:** A motion was made by Converse seconded by Ten-Napel to adjourn at 6:30p.m.

**MOTION CARRIED UNANIMOUSLY**

*Next Meeting Date – March 4, 2024*

Submitted by Parks Commission Secretary:



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Monica Converse

Attest:

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Jason Thraen, Parks & Recreation Director



## City of Polk City, Iowa

### City Council Agenda Communication

**Date:** February 12, 2024 City Council Meeting  
**To:** Mayor Steve Karsjen & City Council  
**From:** Jason Thraen, Parks & Recreation Director

**Subject:** **Parks & Recreation Department Updates for January 2024**

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1. Staff began planning for Summer 2024. The brochure is scheduled to be available Friday, March 1<sup>st</sup>. Registration for Polk City residents will open Monday, March 4<sup>th</sup> at 8am. Registration for non-residents will open Monday, March 11<sup>th</sup> at 8am.
2. Staff, in partnership with the Polk City Community Library, sent out letters to local businesses for 2024 sponsorships. Parks and Recreation opportunities include movies in the park, special event activities, and yoga in the park. Department received 15 sponsorships in 2023.
3. Staff, along with Renaissance Group Inc., continued the Pre-Campaign Process (feasibility study) for the Regional Park project. The Task Force Meeting was held at 7:30am on Thursday, January 25<sup>th</sup> at the Luana Savings Bank community room.
4. January programming included Dinky Dunkers, Youth Basketball, 'Tis the Season to be Freezin' Adult Bags Tournament, and Senior Social Hour.
5. Sports Complex baseball/softball fields had 0 reservations in January. 0 total field reservations in 2024.
6. Miller Park Shelter House had 5 private rentals in January. 5 total rentals in 2024.



**APPLICATION FORM  
FOR  
Special Events  
City of Polk City, Iowa**

Permit # 2024-0208  
Application Fee\* \$50

*\*application fee waived for 501(c)(3) organizations and block party requests*

**Thank you for your interest in the City of Polk City!**

A special event would be classified as a parade, run/walk/bike, fundraiser, farmers market, fair/festival, outdoor concert OR temporary structure including but not limited to tents over 200sf, canopy, stage, inflatables. The City of Polk City must approve your application prior to advertising your event on City's property or public right-of-way for a special event. Application process must begin at least a minimum of 45 days prior to the requested date of the event.

**Please check the following type of event:**

<input type="radio"/> Parade	<input type="radio"/> Farmers market
<input checked="" type="radio"/> Run/Walk/Bike	<input type="radio"/> Fair/Festival
<input type="radio"/> Outdoor Concert	<input type="radio"/> Temporary Structure(s)
<input type="radio"/> Fundraiser	<input type="radio"/> Other (please specify) _____

**Contact Information:**

Contact Name & Title: <small>*(contact must be onsite for setup &amp; teardown of event)</small>	Jessica Fane, Chair
Contact Mailing Address:	PO Box 426, Polk City, IA 50226
Contact Phone number:	515-371-5864
Contact Email Address:	polkcityfriendsoftheparks@gmail.com
Sponsor Organization: <small>*(if applicable)</small>	Polk City Friends of the Parks

**Event Information:**

Name of Event:	Earth Day 5K and Pickleball Tour.	Requested event location:	- Town Square - Race Route
Event Date(s) & Time(s):	Saturday, April 20 9am - 3pm	Event Setup & Teardown: (dates & times)	Setup 4-20-24 7am Teardown 4-20-24 3pm
Estimated Attendance:	300	Number of Vehicles:	0
Will Event Fee Be Charged?	<input checked="" type="radio"/> Y or <input type="radio"/> N	Event Fee Amount: (if applicable)	5K Single - \$15 5K Family - \$35 Pickleball - \$30
Product Sales on Site:	<input type="radio"/> Y or <input checked="" type="radio"/> N	Amplified sounds: (a noise waiver may be required)	<input checked="" type="radio"/> Y or <input type="radio"/> N
Tent and/or canopy:	<input type="radio"/> Y or <input checked="" type="radio"/> N Qty. _____	Inflatables: (valid State of Iowa permit required)	<input type="radio"/> Y or <input checked="" type="radio"/> N Qty. _____
Access to water:	<input type="radio"/> Y or <input checked="" type="radio"/> N	Access to electricity:	<input checked="" type="radio"/> Y or <input type="radio"/> N
Alcoholic Beverages: <small>(must obtain Iowa Beverage Permit with outdoor services &amp; area of alcohol must be fenced off)</small>	<input type="radio"/> Y or <input checked="" type="radio"/> N	Portable Toilets: <small>*(1 toilet for every 250 people est.)</small>	<input checked="" type="radio"/> Y or <input type="radio"/> N Qty. <u>1</u>
Street Closure:	<input checked="" type="radio"/> Y or <input type="radio"/> N Qty. <u>2</u>	On Street Parking Closure:	<input type="radio"/> Y or <input checked="" type="radio"/> N Qty. _____

Event Description: (describe activities)

Family 5K run/walk, along with a small pickleball tournament, with proceeds going towards Miller Park court resurfacing.

Information about temporary structures: (stage, tables, inflatables, etc.; include location(s) on the site plan illustration)

Tables and pop-up tents on the square.

Barricades Required:	Qty. <u>8</u>	Security on site:	Y or <u>N</u>
Traffic Control:	Y or <u>N</u>	Emergency Services:	Y or <u>N</u>

**Street or parking closures** require barricades/setup & removal by maintenance staff. Applicant will be billed at a rate of \$115/hour per staff person/equipment. \* fees waived for 501(c)(3) and block party requests

**Security Services** are available if the need is anticipated during the event.

Events serving alcohol will require Law Enforcement Officers to be on-site at each entrance/exit during said event and events interfering with non-participating vehicle traffic will require crowd/traffic control by a Law Enforcement Officer at each location. Applicant will be billed at a rate of \$40/hour per officer.

**Emergency Services** are available if the need is anticipated during the event.

Events requesting first aid stations will require a gator & stand-by staff at each location. Applicant will be billed at a rate of \$50/hour per staff personnel/equipment

Events requesting ambulance on site will require stand-by staff with equipment. Applicant will be billed at a rate of \$75/hour per for ambulance and \$23.22/hour per staff personnel

Events requesting firetruck protection on site will require stand-by staff with equipment. Applicant will be billed at a rate of \$300/hour for 4 personnel/equipment.

Additional Remarks: Money raised will go toward tennis court improvements at Miller Park.

Applicant understands and agrees that by submitting this application to the City, applicant certifies the information provided is true and correct, and that false information may be grounds for denial of this application. In addition to the City's approval, applicant is responsible to obtain any additional permits or approvals required by State or Federal regulations applicable to the Special Event. Further, it is understood, that the activities at all times during the event shall comply with all City, State and Federal laws, ordinances and regulations. The City reserves the right to impose special guidelines and restrictions based on the nature of the proposed event and its attendant circumstances.

Signature and Title of Applicant:

Justina Campbell Fauce

Date: 2/8/24

✓ If Provided

✓	Site Plan Illustration
✓	Certificate of Insurance with City of Polk City named as certificate holder; general liability in the amount of \$2,000,000 per incident/\$3,000,000 aggregate
✓	Application fee plus any other applicable fees

**OFFICIAL USE ONLY:**

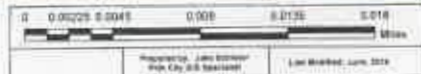
Department approvals:

Fire Chief: \_\_\_\_\_ Police Chief: GM  
Public Works Director: \_\_\_\_\_ City Manager: \_\_\_\_\_  
Parks & Rec Director: ST





City of Polk City



- Van Dorn closed from 3rd to 1st
- 2nd St closed from Van Dorn to 120'





Town Square



**POLK CITY**

FRIENDS OF THE PARKS

**EARTH DAY  
FAMILY 5K  
RUN / WALK**

E Grimes St

Polk City R

Way Meat  
Grocery

Trail

NW Polk City Dr

Marina Cove Park

Twelve Oaks Park

**AGENDA FOR POLK CITY LIBRARY BOARD MEETING**  
**Polk City Community Library**  
**1500 W. Broadway, Polk City, IA**  
**Tuesday, February 5, 2024 at 6:30 pm**

I. Call to order

MOTION: A motion was made by Angie Conley and seconded by Rod Bergren to approve Meeting Agenda.

MOTION PASSED unanimously.

**Board Members Present:** Rod Bergren, Angie Conley, Sara Olson, Justin Young  
**Board Members Absent:** Lisa England  
**Library Director Present:** Jamie Noack  
**City Council Liaison Present:** Jeff Savage  
**Guests Present:** None

II. Approval of the agenda

MOTION: A motion was made by Angie Conley and seconded by Rod Bergren to approve.

MOTION PASSED unanimously.

III. Consent Items

1. Approve the [January 2024 Board Minutes](#)
2. Approve December 2023 financial statements
  - a. [December 2023 History](#)
  - b. [December 2023 Budget](#)
  - c. [December 2023 Revenue & Expenses](#)

IV. Communication from the Public

None present

MOTION: A motion was made by Angie Conley and seconded by Rod Bergren to approve.

MOTION PASSED unanimously.

V. Director's Report

<b>LIBRARY -JANUARY 2024 STATS SNAPSHOT</b>	<b>January 2023</b>	<b>January 2024</b>	<b>December 2023</b>
Total Visitors	1,988	1,654	1,528
People Checking Out	333	375	334
Polk City Cardholders	289	325	292
Polk City Checkouts	2,732	2,750	2,288
Open Access Cardholders	20	17	15

Open Access Checkouts	180	212	163
Rural Cardholders	24	33	27
Rural Checkouts	215	340	298
Bridges E-book/Audiobook Checkouts	1,211	1,473	1,195
Outgoing ILL Books	43	30	23
Total Checkouts (incl. Bridges & Outgoing ILL)	4,381	4,805	3,967
Auto Renewals	455	558	591
Total Checkouts (adjusted for auto-renewal)	3,926	4,247	3,376
Incoming ILL Books	30	30	33
Reserves Placed	382	401	217
Materials Added	165	140	302
Materials Withdrawn	17	86	41
New Cards Issued	20	31	26
Computer Users	39	36	45
WiFi Users (on site)	316	517	477
AWE Station Usage	96	160	not available
AWE Games Played	297	268	not available
Adult Programs	32	23	24
Adult Program Attendance	268	167	180
Youth Programs	16	16	19
Youth Program Attendance	167	247	435
Tutoring	4	12	7
No. of Meeting Room Uses by Outside Groups	2	1	1
Patron Savings (physical materials only)	\$42,795	\$44,498	\$36,373
Passports	60	41	31
Blank Park Zoo Adventure Pass (\$60)	1		0



Science Center of Iowa Adventure Pass (\$60)	13		2
Botanical Gardens Adventure Pass (\$42)	1		1
Des Moines Children's Museum (\$36)	2		2
Reiman Gardens (\$36)	1		1
Iowa Arboreteum (\$22)	na		0
<b>TOTAL ADVENTURE PASS SAVINGS</b>	<b>\$316</b>		<b>\$270</b>
<b>Summer Reading Signups (0-11) as of 6/30</b>			
<b>Summer Reading Signups (12-17) as of 6/30</b>			
<b>Adult Reading Participation as of 6/30</b>			
Social Media Page Views (Jan. 1-31)	267	1,107	396
Social Media Post Reach (Jan. 1-31)	2,163	2,740	2,703
New Social Media Followers(Jan. 1-31)	7	unavailable	2
New Social Media Likes (Jan. 1-31)	6	15	2
Website Views	3,507	2,908	1,761

Director spent the afternoon at the capital due to a scheduled hearing over SSB 3131. It was postponed due to overwhelming feedback from the public that was against the bill. There were three components:

1. Cities are currently required to assess a levy of 6 ¼ cents per 1000 to pay for library services. The bill was going to change the wording to “may” assess the levy, giving cities the option to back out. This would have an impact of closing a lot of small libraries across the state due to losing one funding source.
2. Library boards would become an advisory board instead of governing the library.
3. City councils would take control of the library and its physical space and materials starting in July 2025.

They have decided to strike the language to do away with levy change. They are going to change the language as well about the councils taking over control of physical spaces and materials. They intend to keep the change about boards would become advisory boards instead of governing the board.

Currently, every city council has the option to put this change in role up to a vote of the public. This change is possible, but isn't being taken up. The one location this has happened to recently is in Pella where a vote was taken but it didn't pass. The only two libraries in the state that are an advisory set up are North Liberty and Clive. The directors present talked to the legislators about city councils already having this option, so why change the law to force it if there isn't a lot of interest? Librarians also stressed not turning libraries into a political place, as they want

to be a free location for all. The director visited with Jeff Savage, the representative to the library board from city council, about a petition going out to city councils and mayors across the state to gauge interest amongst cities in this law change. February 16th is the first funnel date, so the bill must make it out of committee by then. The Iowa Library Associate told members that there is also a similar bill in the House that is planning to go forward if the senate file doesn't go forward.

Senator Green was asked about what cities or areas are wanting to make this change. He said it was at the request of his constituents, but wouldn't specify about what cities or councils were wanting to make this switch. Iowa had the second most bills introduced to change rules and laws around governing libraries in the U.S. during 2023.

Question asked about what the change/benefit would be to changing this system to the advisory system. The city council would then have to undergo library board training and hear messages about book reconsiderations and have final say over them. A library board would still be in place. Director shared how the library and council have a good working relationship and get along well, but it's always a question looking forward to future councils. It was shared that the board will come up with consistent talking points and contact city council meetings.

Only 20 people did winter reading challenge this year.

Budget request for artist conception of new library addition was denied. Due to tax rollbacks, the city has lost funding. They are also cutting things for 2025 as well due to lower funds. The furnaces were inspected and it was determined that the fire department furnaces were of more important concern to replace. If there were to be a major issue, there are emergency funds.

Director went to the opening of the Grimes library.

One of the library pages participates in spring sports and will be graduating. The director would like to advertise now to have 4 pages instead of 3, but the new person would be geared towards helping fill the gaps of the current pages.

Friends of the library are having another puzzle competition on Saturday. The friends group was able to pick out the finishes for the new study pod and it should be ready to be ordered by the end of the month. It will likely be in place in April. The current library software has a meeting room sign up feature, so there will be no additional purchasing for that. The director will write a policy for review at a future board meeting before the study pod is in use by the public. She will review and compare policies from neighboring libraries. There will also be a mending session on February 10th where you can come get buttons sewn on, pants mended and hemmed, for an optional to be donated to the library.

## VI. Liaison report

The city council put out a call for architects to look at 3rd and Davis property.

Fiscal 2025 budget meeting recently happened. The new city hall/community center is going to hopefully be opened by July 1st.

VII. Board Education: Director reporting out on legislative changes. Took place from 6:32-6:56.

## VIII. Agenda Items

1. Approve [Resolution 2024-04L](#) authorizing the disposal of obsolete computer equipment & furniture.

MOTION: A motion was made by Angie Conley and seconded by Sara Olson to approve.

MOTION PASSED unanimously.

2. Approve [Resolution 2024-05L](#) hiring a youth services librarian. Due to going without an assistant director, there are some extra funds to allow them to shadow current person for 4 days.

MOTION: A motion was made by Angie Conley and seconded by Sara Olson to approve.

MOTION PASSED unanimously.

3. Approve increasing Assistant Director, Jennifer Sturgeon's, wage to \$26.73 upon completion of 6 month performance review.

MOTION: A motion was made by Rod Bergren and seconded by Sara Olson to approve.

MOTION PASSED unanimously.

4. Review [Meeting Room Policy](#) and [contract](#). No changes were recommended.
5. Determine March Board Education- tour Grimes library in March, board education in April.

#### IX. Adjourn

MOTION: A motion was made by Sara Olson and seconded by Rod Bergren.

MOTION PASSED unanimously.

Next Meeting Monday, March 4, 2024

*Mission Statement: The Polk City Community Library provides a place where all can meet, learn, and grow.*

## Library Director's Report January 2024

### Library Statistics:

- January Circulation and library usage
  - January 2024 circulation of 4,805 was an increase of 838 checkouts compared to December 2023 and an increase of 424 compared to January 2023.
  - 1,654 individuals visited the library in January. This is an increase of 126 compared to December 2023. It is a decrease of 334 visitors compared to January 2023.
  - 80 individuals attended 12 passive adult library programs in January.
  - Library Patrons saved \$44,498 in January by borrowing materials from the library versus purchasing them (does not include digital ebook/audiobook downloads, hotspot loans or Adventure Passes).
  - 41 passport applications were processed
  - 5 Notary appointments
  - 171 patrons are now using the myLibro App
  - Adventure pass statistics were not available at the time of this report.
- Today's subcommittee meeting regarding SSB 3131 was postponed due to overwhelming public comment over the weekend. There was still a gathering in the state law library. The author of the bill is editing the language and striking 2 of the 3 components of the bill: giving cities the option to eliminate the 6 ¾ levy and the city taking control of the title of the building. They still intend to have a subcommittee meeting TBD regarding giving city's the option to make library boards advisory boards without holding a referendum.
- ILA Capitol Day is March 5 from 12:00-2:00. In 2023, Iowa experienced the second-most library adverse bills in the nation and 2024 looks like it will be as challenging.
- The library offered a scavenger hunt during January. Participants were encouraged to find hidden polar bears in the library to solve a riddle. The scavenger hunts have become very popular with our youngest patrons. We have another one posted for February.
- 20 patrons completed our winter reading challenge. 12 children, 1 teen and 7 adults.
- The library was closed for 3 days due to 2 snow events in January. Despite these closures, circulation was up significantly.
- The funds for a conceptual drawing of a new library and furnace replacement for the library were not included in the FY25 budget. Council had some very difficult decisions to make regarding planned projects due to budget constraints. The city's HVAC provider is confident that the furnaces are in good working order for their age. We will revisit both of these items in the FY26 budget cycle.
- Director Noack and Friends of the Library member, Dixie Bequeaith, attended the grand opening of the Grimes Public Library on January 30. It is a beautiful facility. I would like to suggest that for our March meeting, we tour the facility.
- Director Noack will be out of town February 20-24.
- One library page will be participating in spring sports and will leave for college in August. I am preparing to hire a new library page now so that we aren't short staffed. The current page will have their hours shared with the new hire until they leave for college. This hire will not increase staffing hours. It will temporarily increase the number of people working the allowable hours.
- The Friends of the Library are hosting another Puzzle Master competition fundraiser on February 11 at the American Legion. Cost is \$80 per team.
- The Friends of the Library have purchased an OrangeBox study pod. It will be installed in early April.
- The Central Iowa Chapter of the American Sewing Guild will be hosting a mending clinic at the library on February 11. Individuals can have worn, torn or ill-fitting clothing fixed at no cost. A donation to the library is recommended.

**RESOLUTION NO. 2024-04L**

**A RESOLUTION AUTHORIZING THE SALE, DONATION OR  
DISPOSAL OF NON-FUNCTIONING OR OBSOLETE COMPUTER  
EQUIPMENT & FURNITURE**

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**WHEREAS**, the Polk City Community Library has identified computer equipment and furniture that no longer functions or are obsolete, more particularly described in the list attached hereto as Exhibit "A"; and

**WHEREAS**, the Board of Trustees for the Polk City Community Library finds that it is in the best public interest to dispose of the non-functioning or obsolete items that are of no further use to the Polk City Community Library through sale, donation or destruction.

**NOW, THEREFORE, BE IT RESOLVED**, by the Board of Trustees for the Polk City Community Library in Polk City, Iowa, that the Polk City Community Library is hereby authorized to proceed with the appropriate disposal of the items through sale, donation or destruction.

**DATED** this 5th day of February 2024.

  
\_\_\_\_\_  
Angie Conley, Board President

ATTEST:

  
\_\_\_\_\_  
Jamie Noack, Library Director

**RESOLUTION 2024-05L**

**A RESOLUTION HIRING CANDIDATE FOR YOUTH SERVICES  
LIBRARIAN FOR THE POLK CITY, IOWA LIBRARY**

---

**WHEREAS**, the Polk City Community Library has an established position for one Youth Services Librarian; and

**WHEREAS**, there is currently one Youth Services Librarian position vacant; and

**WHEREAS**, required advertising and vetting of candidates has been completed;

**NOW, THEREFORE, BE IT RESOLVED**, the Board of Trustees of the Polk City Community Library recommends hiring Nicole Straker with a start date determined upon a successful completion of required background checks at a starting wage of \$24.39 per hour.

**PASSED AND APPROVED** the 5th day of February 2024.

  
\_\_\_\_\_  
Angela Conley, Library Board President

ATTEST:

  
\_\_\_\_\_  
Jamie Noack, Library Director

## **RESOLUTION NO 2024-09**

### **A RESOLUTION APPROVING THE APPLICATION FOR PARTIAL PAYMENT NO. 11 FOR THE FIRE STATION REMODEL PROJECT**

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**WHEREAS**, the City of Polk City, City Council, approved Resolution 2022-152 ordering construction for the Fire Station Remodel Project on December 14, 2022; and

**WHEREAS**, the City Council approved Resolution 2023-15 on January 23, 2023, awarding the construction contract to GTG Construction LLC; and

**WHEREAS**, on January 23, 2023, the City Council approved Resolution 2023-16 approving the contract in the amount of \$1,105,000 with alternate #1 bid totaling \$66,000 for a total contract of \$1,171,000; and

**WHEREAS**, on February 27, 2023 City Council approved Resolution 2023-25 approving Partial Pay App No. 1 in the amount of \$24,605; and

**WHEREAS**, on April 10, 2023 City Council approved Resolution 2023-25 approving Partial Pay App No. 2 in the amount of \$48,925; and

**WHEREAS**, on May 8, 2023 City Council approved Resolution 2023-62 approving Partial Pay App No. 3 in the amount of \$43,700; and

**WHEREAS**, on June 12, 2023 City Council approved Resolution 2023-83 approving Partial Pay App No. 4 in the amount of \$110,841.25; and

**WHEREAS**, on July 10, 2023 City Council approved Resolution 2023-88 approving Change Order No. 1 in the amount of \$12,390.07; and

**WHEREAS**, on July 10, 2023 City Council approved Resolution 2023-89 approving Partial Pay App No. 5 in the amount of \$61,037.50; and

**WHEREAS**, on October 9, 2023 City Council approved Resolution 2023-121 approving Partial Pay App No. 6 in the amount of \$82,887.50 and Partial Pay App No. 7 in the amount of \$51,778.80; and

**WHEREAS**, on October 9, 2023 City Council approved Resolution 2023-123 approving Change Order No. 2 in the amount of \$9,521.50; and

**WHEREAS**, on October 23, 2023 City Council approved Resolution 2023-123 approving Change Order No. 3 in the amount of \$4,242.93; and

**WHEREAS**, on October 23, 2023 City Council approved Resolution 2023-126 approving Partial Pay App No. 8 in the amount of \$142,680.57; and

**WHEREAS**, on November 13, 2023 City Council approved Resolution 2023-135 approving Partial Pay App No. 9 in the amount of \$355,687.65; and

**WHEREAS**, on January 8, 2024 City Council approved Resolution 2024-02 approving Partial Pay App No. 10 in the amount of \$157,824.59; and

**WHEREAS**, GTG Construction and the City Architect, FEH Design have submitted the Application for Partial Payment No. 11 giving a detailed estimate of work completed with an application for payment in the amount of \$49,657.11.

**NOW, THEREFORE, BE IT RESOLVED**, the City Council of the City of Polk City, Iowa hereby approves the Application for Partial Payment No. 11 for the Fire Station Remodel Project, and the City Clerk/Treasurer is hereby authorized to issue a check to GTG Construction LLC in the amount of \$49,657.11.

**PASSED AND APPROVED** the 12 day of February 2024.

---

Steve Karsjen, Mayor

ATTEST:

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Jenny Coffin, City Clerk



TO OWNER: PROJECT: APPLICATION NO: **11** Distribution to:

**City of Polk City** PROJECT: **Polk City Fire and Community Center**

**112 S 3rd Street** PROJECT: **112 N 3rd Street**

**Polk City, IA 50226** PROJECT: **Polk City, IA 50226**

<input checked="" type="checkbox"/>	OWNER
<input checked="" type="checkbox"/>	ARCHITECT
<input checked="" type="checkbox"/>	CONTRACTOR

PERIOD TO: **01/17/24**

FROM CONTRACTOR: VIA ARCHITECT: **FEH Design**

**GTG Construction, LLC** PROJECT: **Attn: Cory Sharp**

**6505 Merle Hay Rd** PROJECT: **604 East Grand Avenue**

**Suite A** PROJECT: **Des Moines, IA 50309**

**Johnston IA 50131-1232** PROJECT: **PROJECT NOS: 230007**

CONTRACT FOR: **Weeks MS Auditorium** CONTRACT DATE: **01/23/23**

**CONTRACTOR'S APPLICATION FOR PAYMENT**

Application is made for payment, as shown below, in connection with the Contract. Continuation Sheet, AIA Document G703, is attached.

1. ORIGINAL CONTRACT SUM	\$	1,171,000.00
2. Net change by Change Orders		<b>\$32,924.17</b>
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	1,203,924.17
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)		<b>\$1,189,078.92</b>
5. RETAINAGE:		
a. <u>5</u> % of Completed Work (Column D + E on G703)	\$	<b>59,453.95</b>
b. <u>0</u> % of Stored Material (Column F on G703)	\$	
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	59,453.95
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	<b>1,129,624.97</b>
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	<b>1,079,967.86</b>
8. CURRENT PAYMENT DUE	\$	<b>49,657.11</b>
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	<b>74,299.20</b>

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$27,800.38	\$0.00
Total approved this Month	\$5,123.79	\$0.00
<b>TOTALS</b>	<b>\$32,924.17</b>	<b>\$0.00</b>
NET CHANGES by Change Order	\$32,924.17	\$0.00

The undersigned Contractor certifies that to the best of the Contractor's knowledge, information and belief the Work covered by this Application for Payment has been completed in accordance with the Contract Documents, that all amounts have been paid by the Contractor for Work for which previous Certificates for Payment were issued and payments received from the Owner, and that current payment shown herein is now due.

CONTRACTOR: **GTG Construction, LLC**  
 Digitally signed by Jessica L. Reynolds  
 DN: C=US, E=jessica@gtgcompanies.com, Date: 2024.01.17 11:04:47-06'00'

By: Jessica L. Reynolds Date: 01/17/24

GTG Construction LLC  
 Jessica L. Reynolds  
 6505 Merle Hay Road  
 PO Box 917  
 Johnston, IA 50131

**ARCHITECT'S CERTIFICATE FOR PAYMENT**

In accordance with the Contract Documents, based on on-site observations and the data comprising the application, the Architect certifies to the Owner that to the best of the Architect's knowledge, information and belief the Work has progressed as indicated, the quality of the Work is in accordance with the Contract Documents, and the Contractor is entitled to payment of the AMOUNT CERTIFIED.

AMOUNT CERTIFIED ..... \$ **49,657.11**

(Attach explanation if amount certified differs from the amount applied. Initial all figures on this Application and on the Continuation Sheet that are changed to conform with the amount certified.)

ARCHITECT:  Date: 2-7-2024

This Certificate is not negotiable. The AMOUNT CERTIFIED is payable only to the Contractor named herein. Issuance, payment and acceptance of payment are without prejudice to any rights of the Owner or Contractor under this Contract.

# CONTINUATION SHEET

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.

In tabulations below, amounts are stated to the nearest dollar.

Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 11  
 APPLICATION DATE: 01/17/24  
 PERIOD TO: 01/17/24  
 PROJECT NO: 230007

ITEM NO.	DESCRIPTION OF WORK	SCHEDULED VALUE	WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD					
1	General Conditions	\$58,275.00	\$52,000.00	\$5,000.00	\$0.00	\$57,000.00	97.81%	\$1,275.00	\$2,850.00
2	Bond	\$18,000.00	\$18,000.00	\$0.00	\$0.00	\$18,000.00	100.00%	\$0.00	\$900.00
3	Submittal Exchange	\$5,400.00	\$5,400.00	\$0.00	\$0.00	\$5,400.00	100.00%	\$0.00	\$270.00
4	Temp Barricades Material	\$3,793.00	\$3,793.00	\$0.00	\$0.00	\$3,793.00	100.00%	\$0.00	\$189.65
5	Temp Barricades Labor	\$2,530.00	\$2,530.00	\$0.00	\$0.00	\$2,530.00	100.00%	\$0.00	\$126.50
6	Cleaning	\$5,300.00	\$4,300.00	\$1,000.00	\$0.00	\$5,300.00	100.00%	\$0.00	\$265.00
7	Demolition	\$22,356.00	\$22,356.00	\$0.00	\$0.00	\$22,356.00	100.00%	\$0.00	\$1,117.80
8	Concrete Footings Material	\$1,936.00	\$1,936.00	\$0.00	\$0.00	\$1,936.00	100.00%	\$0.00	\$96.80
9	Concrete Footings Labor	\$1,292.00	\$1,292.00	\$0.00	\$0.00	\$1,292.00	100.00%	\$0.00	\$64.60
10	Concrete Slab on Grade Material	\$26,400.00	\$26,400.00	\$0.00	\$0.00	\$26,400.00	100.00%	\$0.00	\$1,320.00
11	Concrete Slab on Grade Labor	\$17,600.00	\$17,600.00	\$0.00	\$0.00	\$17,600.00	100.00%	\$0.00	\$880.00
12	Steel Material	\$1,480.00	\$1,480.00	\$0.00	\$0.00	\$1,480.00	100.00%	\$0.00	\$74.00
13	Rough Carpentry Material/Framing	\$32,580.00	\$32,580.00	\$0.00	\$0.00	\$32,580.00	100.00%	\$0.00	\$1,629.00
14	Rough Carpentry and Steel Labor/Framing	\$21,720.00	\$21,720.00	\$0.00	\$0.00	\$21,720.00	100.00%	\$0.00	\$1,086.00
15	Millwork Material	\$63,388.00	\$58,000.00	\$5,388.00	\$0.00	\$63,388.00	100.00%	\$0.00	\$3,169.40
16	Millwork Labor	\$10,185.00	\$9,000.00	\$1,185.00	\$0.00	\$10,185.00	100.00%	\$0.00	\$509.25
17	Joint Sealants Material	\$1,600.00	\$0.00	\$1,600.00	\$0.00	\$1,600.00	100.00%	\$0.00	\$80.00
18	Joint Sealants Labor	\$1,640.00	\$0.00	\$1,640.00	\$0.00	\$1,640.00	100.00%	\$0.00	\$82.00
19	Door Material	\$28,020.00	\$28,020.00	\$0.00	\$0.00	\$28,020.00	100.00%	\$0.00	\$1,401.00
20	Door Labor	\$1,475.00	\$1,000.00	\$475.00	\$0.00	\$1,475.00	100.00%	\$0.00	\$73.75
21	Glass Material	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	100.00%	\$0.00	\$250.00
22	Glass Labor	\$3,953.00	\$3,953.00	\$0.00	\$0.00	\$3,953.00	100.00%	\$0.00	\$197.65
23	Drywall/ACT Material	\$43,970.00	\$43,970.00	\$0.00	\$0.00	\$43,970.00	100.00%	\$0.00	\$2,198.50
24	Drywall/ACT Labor	\$29,313.00	\$29,313.00	\$0.00	\$0.00	\$29,313.00	100.00%	\$0.00	\$1,465.65
25	Tiling Material	\$10,000.00	\$10,000.00	\$0.00	\$0.00	\$10,000.00	100.00%	\$0.00	\$500.00
26	Tiling Labor	\$6,578.00	\$2,000.00	\$4,000.00	\$0.00	\$6,000.00	91.21%	\$578.00	\$300.00
27	Flooring Material	\$20,000.00	\$20,000.00	\$0.00	\$0.00	\$20,000.00	100.00%	\$0.00	\$1,000.00
28	Flooring Labor	\$14,182.00	\$11,000.00	\$3,182.00	\$0.00	\$14,182.00	100.00%	\$0.00	\$709.10
29	Fluid Applied Flooring Material	\$4,000.00	\$0.00	\$4,000.00	\$0.00	\$4,000.00	100.00%	\$0.00	\$200.00
30	Fluid Applied Flooring Labor	\$3,020.00	\$0.00	\$3,020.00	\$0.00	\$3,020.00	100.00%	\$0.00	\$151.00
31	Paint Material	\$8,000.00	\$8,000.00	\$0.00	\$0.00	\$8,000.00	100.00%	\$0.00	\$400.00
32	Paint	\$11,667.00	\$9,000.00	\$2,667.00	\$0.00	\$11,667.00	100.00%	\$0.00	\$583.35
33	Specialties Material	\$5,000.00	\$5,000.00	\$0.00	\$0.00	\$5,000.00	100.00%	\$0.00	\$250.00
34	Specialties Labor	\$2,088.00	\$1,250.00	\$838.00	\$0.00	\$2,088.00	100.00%	\$0.00	\$104.40
35	Signage	\$3,968.00	\$0.00	\$3,968.00	\$0.00	\$3,968.00	100.00%	\$0.00	\$198.40
36	Window Treatment Material	\$1,501.00	\$1,501.00	\$0.00	\$0.00	\$1,501.00	100.00%	\$0.00	\$75.05
37	Window Treatment Labor	\$800.00	\$800.00	\$0.00	\$0.00	\$800.00	100.00%	\$0.00	\$40.00
38	Wheelchair Lift Material	\$21,675.00	\$21,675.00	\$0.00	\$0.00	\$21,675.00	100.00%	\$0.00	\$1,083.75
39	Wheelchair Lift Labor	\$14,451.00	\$14,451.00	\$0.00	\$0.00	\$14,451.00	100.00%	\$0.00	\$722.55
40	Fire Suppression Material	\$6,000.00	\$6,000.00	\$0.00	\$0.00	\$6,000.00	100.00%	\$0.00	\$300.00
41	Fire Suppression Labor	\$4,088.00	\$4,088.00	\$0.00	\$0.00	\$4,088.00	100.00%	\$0.00	\$204.40
42	HVAC Material	\$120,000.00	\$118,000.00	\$2,000.00	\$0.00	\$120,000.00	100.00%	\$0.00	\$6,000.00
43	HVAC Labor	\$73,881.00	\$72,000.00	\$1,881.00	\$0.00	\$73,881.00	100.00%	\$0.00	\$3,694.05
44	Plumbing Material	\$65,481.00	\$65,481.00	\$0.00	\$0.00	\$65,481.00	100.00%	\$0.00	\$3,274.05

# CONTINUATION SHEET

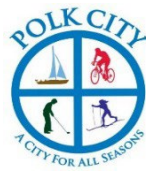
AIA DOCUMENT G703

PAGE 2 OF PAGES 2

AIA Document G702, APPLICATION AND CERTIFICATION FOR PAYMENT, containing Contractor's signed certification is attached.  
 In tabulations below, amounts are stated to the nearest dollar.  
 Use Column I on Contracts where variable retainage for line items may apply.

APPLICATION NO: 11  
 APPLICATION DATE: 01/17/24  
 PERIOD TO: 01/17/24  
 PROJECT NO: 230007

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D		E	F	G		H	I
			WORK COMPLETED		MATERIALS PRESENTLY STORED (NOT IN D OR E)	TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)	BALANCE TO FINISH (C - G)	RETAINAGE (IF VARIABLE RATE)	
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD						
45	Plumbing Labor	\$43,654.00	\$40,500.00	\$3,154.00	\$0.00	\$43,654.00	100.00%	\$0.00	\$2,182.70	
46	Electrical Material	\$103,218.00	\$103,218.00	\$0.00	\$0.00	\$103,218.00	100.00%	\$0.00	\$5,160.90	
47	Electrical Labor	\$68,813.00	\$67,500.00	\$1,313.00	\$0.00	\$68,813.00	100.00%	\$0.00	\$3,440.65	
48	Excavation	\$5,476.00	\$5,476.00	\$0.00	\$0.00	\$5,476.00	100.00%	\$0.00	\$273.80	
49	Paving Material	\$9,000.00	\$9,000.00	\$0.00	\$0.00	\$9,000.00	100.00%	\$0.00	\$450.00	
50	Paving Labor	\$9,273.00	\$9,273.00	\$0.00	\$0.00	\$9,273.00	100.00%	\$0.00	\$463.65	
51	Site Utilities	\$62,100.00	\$62,100.00	\$0.00	\$0.00	\$62,100.00	100.00%	\$0.00	\$3,105.00	
52	Alt 1 - Station Alerting System Material	\$39,528.00	\$39,528.00	\$0.00	\$0.00	\$39,528.00	100.00%	\$0.00	\$1,976.40	
53	Alt 1 - Station Alerting System Labor	\$26,352.00	\$21,000.00	\$5,352.00	\$0.00	\$26,352.00	100.00%	\$0.00	\$1,317.60	
54	CO#1 Door Hardware	\$694.16	\$694.16	\$0.00	\$0.00	\$694.16	100.00%	\$0.00	\$34.71	
55	CO#2 PR-1 Electrical	\$11,695.91	\$11,695.91	\$0.00	\$0.00	\$11,695.91	100.00%	\$0.00	\$584.80	
56	CO# 3 USDD Adds - Not accepted	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$0.00	\$0.00	
57	CO#4 Additional Doors	\$7,797.25	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$7,797.25	\$0.00	
58	CO# 5 PR-2 Decon Exhaust	\$1,724.25	\$1,724.25	\$0.00	\$0.00	\$1,724.25	100.00%	\$0.00	\$86.21	
59	CO#6 Move Ice Machine	\$1,645.88	\$1,645.88	\$0.00	\$0.00	\$1,645.88	100.00%	\$0.00	\$82.29	
60	CO#7 Water Heater	\$2,009.70	\$2,009.70	\$0.00	\$0.00	\$2,009.70	100.00%	\$0.00	\$100.49	
61	CO#8 Add'l Dryer Receptacle	\$2,233.23	\$2,233.23	\$0.00	\$0.00	\$2,233.23	100.00%	\$0.00	\$111.66	
62	CO#9 Digital Print Size Increase	\$1,107.65	\$0.00	\$1,107.65	\$0.00	\$1,107.65	100.00%	\$0.00	\$55.38	
63	CO#10 Fridge & Emerg Lights	\$1,406.17	\$1,406.17	\$0.00	\$0.00	\$1,406.17	100.00%	\$0.00	\$70.31	
64	CO# 11 Exterior Caulking	\$5,195.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,195.00	\$0.00	
65	CO# 12 Blow In Insulation	\$3,902.75	\$3,902.75	\$0.00	\$0.00	\$3,902.75	100.00%	\$0.00	\$195.14	
66	CO# 13 Metal Cabinet Deduct	-\$6,487.78	(\$6,487.78)	\$0.00	\$0.00	(\$6,487.78)	100.00%	\$0.00	(\$324.39)	
<b>GRAND TOTALS</b>		<b>\$1,171,000.00</b>	<b>\$1,136,308.27</b>	<b>\$52,770.65</b>	<b>\$0.00</b>	<b>\$1,189,078.92</b>	<b>98.77%</b>	<b>\$14,845.25</b>	<b>\$59,453.95</b>	



**CITY OF POLK CITY  
VOLUNTEER BOARDS & COMMISSIONS APPLICATION**

The City of Polk City has a variety of volunteer opportunities on boards and commissions for the following purposes:

- advise the City Council*
- hear and make decisions on appeals and variances*
- assist in the planning of parks, recreational programs, land use and zoning, and operations*
- assist in the promotion of educational, cultural, economic and general welfare of the public*
- assist in the promotion of performing and fine arts programming*
- assist with management of library services*

All board and commission members must be Polk City Residents. Applicants are appointed by the Mayor and confirmed by the City Council. Terms for the boards and commissions vary and are established by the Municipal Code. All meetings of the boards and commissions are open to the public and agendas are prepared and available for public viewing.

For more information, contact the City Clerk's Office by phone at 515-984-6233 or e-mail [support@polkcityia.gov](mailto:support@polkcityia.gov).

**APPLICANT INFORMATION**

Last Name <b>Page</b>	First <b>Lindsey</b>	MI <b>J</b>
Street Address <b>214 Bennett St.</b>	City/State <b>Polk City</b>	Zip <b>IA</b>
Phone Number <b>515-203-1806</b>	Email <b>ljpage120@gmail.com</b>	
Employer Name <b>Polk County Conservation</b>	Job Title <b>Assistant Naturalist &amp; AmeriCorps Planning Grant Consultant</b>	Length of residency in Polk City <b>3 years</b>

**Please check the following Board or Commission you are interested in serving:**

<input type="radio"/> Library Board of Trustees	<input type="radio"/> Planning and Zoning Commission
<input checked="" type="radio"/> Park Commission	<input type="radio"/> Board of Adjustment
<input type="radio"/> Tree Board	<input type="radio"/> Other (please specify) _____

**What knowledge and/or understanding of the Board/Commission do you have?**

I understand that park commissions advise city leaders on plans for parks and recreation and their facilities. They also suggest and encourage leisure activities for community members to participate in for their physical and mental well-being.

**Please check the following areas of knowledge and/or expertise you possess:**

Financial Management	Land Use Planning <input checked="" type="checkbox"/>
Community Groups <input checked="" type="checkbox"/>	Engineering
Conflict Resolution <input checked="" type="checkbox"/>	Other: Educational and outdoor recreational programming and outreach coordination

**What education, experiences or activities qualify you for this volunteer position?**

I am currently an assistant naturalist with Polk County Conservation and serve residents as an educator and outdoor recreation facilitator. I studied forestry and animal ecology at Iowa State University and my background is primarily in community engagement, education, land use planning, outreach coordinating, and grant management.

**Why do you wish to serve on the Board or Commission?**

After moving to Polk City three years ago we were blown away by the amount of outdoor recreation opportunity and parks services. I would love to be a part of a team that promotes and builds inclusive outdoor spaces for our community. I am very passionate about civil service and making the outdoors more accessible, when I saw the opening for the parks commission I thought it would be a perfect opportunity to offer my skills to the Polk City community.

**Please indicate**

	<b>yes</b>	<b>no</b>
Would you be able to attend regularly scheduled meetings?	x	
Do you sell, contract or furnish supplies, material or labor to the City?		x
Have you ever been employed by the City?		x
Do you have any relatives working for the City?		x

**References**

Name	Kami Rankin Deputy Director at Polk County Conservation 515-323-5363 kami.rankin@polkcountyiowa.gov
Name	Riley Wilgenbusch Evaluation Specialist at the Colorado Coalition for the Homeless rmwilgenbusch@gmail.com
Name	Morgan Langer Environmental Scientist for Foth Consultations morgan.langer@foth.com

**Thank you for your interest in volunteering with the City of Polk City.**

If not selected, your application will be retained for one year. This application is a public document and as such can be viewed, reproduced or distributed to the public.

In applying for appointment, you understand the City Council may make inquiries in the community pertinent to your appointment.

**CITY OF POLK CITY**  
**INDEPENDENT AUDITOR'S REPORTS**  
**BASIC FINANCIAL STATEMENTS**  
**SUPPLEMENTARY AND OTHER INFORMATION**  
**SCHEDULE OF FINDINGS**

**June 30, 2023**

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**CITY OF POLK CITY**

**OFFICIALS**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Steve Karsjen.....	Mayor.....	January 1, 2026
Robert Sarchet.....	Mayor Pro-Tem/Council Member.....	January 1, 2026
Jeff Walters.....	Council Member.....	January 1, 2026
David Dvorak.....	Council Member.....	January 1, 2024
Ronald Anderson.....	Council Member.....	January 1, 2024
Mandy Vogel.....	Council Member.....	January 1, 2024
Chelsea Huisman.....	City Manager.....	Indefinite
Jenny Coffin.....	City Clerk.....	Indefinite
Brick Gentry, et al, P.C.....	City Attorney.....	Indefinite



**City of Polk City**



**MARTENS & COMPANY, CPA, LLP**

CERTIFIED PUBLIC ACCOUNTANTS  
4949 Pleasant Street, Suite 104  
West Des Moines, Iowa 50266

(515)-223-4841  
FAX: (515)-223-0851

Independent Auditor's Report

To the Honorable Mayor and  
Members of the City Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Polk City, Iowa, as of and for the year ended June 30, 2023, and the related Notes to the Financial Statements, which collectively comprise the City's basic financial statements listed in the Table of Contents.

*Adverse Opinion on Aggregate Discretely Presented Component Units*

In our opinion, because of the significance of the matter discussed in the Basis for Adverse Opinion section of our report, the accompanying financial statements referred to above do not present fairly the cash basis financial position of the aggregate discretely presented component units of the City of Polk City as of June 30, 2023, or the changes in cash basis financial position thereof for the year ended in accordance with the cash basis of accounting described in Note 1.

*Unmodified Opinions on Governmental Activities, Business Type Activities, Each Major Fund and the Aggregate Remaining Fund Information*

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Polk City as of June 30, 2023, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Adverse Opinions and Unmodified Opinions

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

*Matter Giving Rise to Adverse Opinion on the Aggregate Discretely Presented Component Units*

The financial statements do not include the financial data for the City's legally separate component units. Accounting principles applicable to the cash basis of accounting require the financial data for the component units be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial

reporting entity which include the financial data for its component units. The City has not issued such reporting entity financial statements. The amounts by which this departure would affect the receipts, disbursements and cash balances of the aggregate discretely presented component unit has not been determined.

### Basis of Accounting

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

### Responsibilities of Management for the Financial Statements

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

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

### Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Polk City's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Polk City's ability to continue as a going concern for a reasonable period of time.

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

### Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise City of Polk City's basic financial statements. We previously audited, in accordance with the standards referred to in the Auditor's Responsibilities for the Audit of the Financial Statements section of this report, the financial statements for the three years ended June 30, 2022 (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the cash basis of accounting. An adverse opinion was expressed on the financial statements of the aggregate discretely presented component units due to the omission of the legally separate component units. The financial statements for the five years ended June 30, 2019 (which are not presented herein) were audited by another auditor who expressed unmodified opinions on the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information which were prepared on the basis of cash receipts and disbursements. An adverse opinion was expressed on the financial statements of the aggregate discretely presented component units due to the omission of the legally separate component units. The financial statements for the year ended June 30, 2014 (which are not presented herein) were audited by another auditor who expressed modified opinions on the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information which were prepared on the basis of cash receipts and disbursements. An adverse opinion was expressed on the financial statements of the aggregate discretely presented component units due to the omission of the legally separate component units. The financial statements for the year ended June 30, 2013 (which is not presented herein) were audited by another auditor who expressed unmodified opinions on those financial statements which were prepared on the basis of cash receipts and disbursements. The supplementary information included in Schedules 1 through 3 is presented for purposes of additional analysis and is not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with GAAS. In our opinion, the supplementary information in Schedule 1 through 3 is fairly stated, in all material respects, in relation of the basic financial statements as a whole.

### Other Information

Management is responsible for the other information included in the annual report. The other information comprises the Management's Discussion and Analysis, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability and the Schedule of the City's Contributions on pages 9 through 14 and 38 through 46, but does not include the basic financial statements and our auditor's report thereon. Our opinions on the basic financial statements do not cover the other information, and we do not express an opinion or any form of assurance thereon.

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

### Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated January 25, 2024, on our consideration of City of Polk City's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results

of that testing and not to provide an opinion on effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering City of Polk City's internal control over financial reporting and compliance.

*Martens + Company, CPA, LLP*

West Des Moines, Iowa

January 25, 2024

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## MANAGEMENT'S DISCUSSION AND ANALYSIS

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The City of Polk City provides this Management's Discussion and Analysis of its financial statements. This narrative overview and analysis of the financial activities is for the fiscal year ended June 30, 2023. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

### 2023 FINANCIAL HIGHLIGHTS

- Receipts of the City's governmental activities decreased approximately 48.7%, or approximately \$7,532,000 from fiscal year 2022. Loan proceeds decreased approximately \$7,617,000, from fiscal year 2022 to fiscal year 2023.
- Disbursements of the City's governmental activities increased approximately 23.5%, or approximately \$1,903,000, from fiscal year 2022 to fiscal year 2023. Capital projects increased approximately \$2,760,000.
- The City's total cash basis net position decreased by 9.1% or approximately \$1,549,000, from June 30, 2022 to June 30, 2023. The cash basis net position of the governmental activities also decreased approximately \$1,549,000.

### USING THIS ANNUAL REPORT

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

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

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

The Fund Financial Statements tell how governmental services were financed in the short term as well as what remains for future spending. Fund financial statements report the City's operations in more detail than the government-wide financial statement by providing information about the most significant funds.

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

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

Supplementary Information provides detailed information about the nonmajor governmental and proprietary funds.

### BASIS OF ACCOUNTING

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

## REPORTING THE CITY'S FINANCIAL ACTIVITIES

### *Government-wide Financial Statement*

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

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

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

- Governmental Activities include public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service and capital projects. Property tax and state and federal grants finance most of these activities.
- Business Type Activities include the waterworks, sewer system, storm water and solid waste utilities. These activities are financed primarily by user charges.

### *Fund Financial Statements*

The City has two kinds of funds:

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

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

2) Proprietary funds account for the City's Enterprise Funds. Enterprise Funds are used to report business type activities. The City maintains four Enterprise Funds to provide separate information for the Water, Sewer, Storm Water and Solid Waste Funds. The Water and Sewer Funds are considered to be major funds of the City.

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

## GOVERNMENT-WIDE FINANCIAL ANALYSIS

Net position may serve over time as a useful indicator of financial position. The City's cash balance for governmental activities decreased from a year ago, decreasing from approximately, \$13.874 million to approximately \$12.325 million. The analysis that follows focuses on the changes in cash basis net position of governmental activities.

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

	Year ended June 30,	
	2023	2022
Receipts:		
Program receipts:		
Charges for services	\$ 626	\$ 866
Operating grants, contributions and restricted interest	1,025	1,014
Capital grants, contributions and restricted interest	423	608
General receipts:		
Property tax	3,462	3,035
Tax increment financing	583	676
Hotel motel tax	32	63
Other city tax	54	50
Local option sales tax	1,135	1,124
Commercial/industrial tax replacement	7	-
Unrestricted interest on investments	171	87
Loan proceeds	221	7,838
Sale of capital assets	97	5
Miscellaneous	88	90
Total receipts	<u>7,924</u>	<u>15,456</u>
Disbursements:		
Public safety	2,363	2,322
Public works	640	683
Health and social services	-	2
Culture and recreation	797	711
Community and economic development	463	796
General government	690	566
Debt service	925	1,655
Capital projects	4,124	1,364
Total disbursements	<u>10,002</u>	<u>8,099</u>
Change in cash basis net position before transfers	(2,078)	7,357
Transfers, net	<u>529</u>	<u>165</u>
Change in cash basis net position	(1,549)	7,522
Cash basis net position beginning of year, restated	<u>13,874</u>	<u>6,352</u>
Cash basis net position end of year	<u>\$ 12,325</u>	<u>\$ 13,874</u>

The City's total receipts for governmental activities decreased 48.7%, or approximately \$7,532,000 from fiscal year 2022. The total cost of all programs and services increased approximately \$1,903,000 or 23.5%. The decrease in receipts was primarily the result of a decrease in loan proceeds. The increase in program costs was the result of an increase in capital project costs in fiscal year 2023.

The City increased the property tax dollar request for fiscal year 2023. Property tax receipts increased by approximately \$427,000 in fiscal year 2023. Based on increases in total assessed valuation, and an increase in the levy



rate, property tax receipts are budgeted to increase an additional \$199,000 next year.

The cost of all governmental activities this year was approximately \$10.002 million compared to approximately \$8.099 million last year. However, as shown in the Statement of Activities and Net Position on pages 16-17, the amount taxpayers ultimately financed for these activities was approximately \$7.929 million because some of the cost was paid by those directly benefited from the programs (approximately \$625,000) or by other governments and organizations that subsidized certain programs with grants, contributions and restricted interest (approximately \$1,447,000). The City paid for the remaining “public benefit” portion of governmental activities with property tax (some of which could only be used for certain programs) and with other receipts, such as interest, local option sales tax and ARPA funds. Overall, the City’s governmental activities program receipts, including intergovernmental aid and fees for service, decreased in fiscal year 2023 from approximately \$2,489,000 to approximately \$2,073,000, due to decreased charges for services and capital grants, contributions and restricted interest in fiscal year 2023 compared to fiscal year 2022.

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

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	Year ended June 30,	
	2023	2022
Receipts:		
Program receipts:		
Charges for service:		
Water	\$ 1,546	\$ 1,555
Sewer	1,853	1,824
Other	478	455
Operating grants, contributions and restricted interest	78	126
Total receipts	3,955	3,960
Disbursements:		
Water	1,365	1,204
Sewer	1,682	1,525
Other	379	425
Total disbursements	3,426	3,154
Change in cash basis net position before transfers	529	806
Transfers, net	(529)	(165)
Change in cash basis net position	-	641
Cash basis net position beginning of year	3,115	2,474
Cash basis net position end of year	\$ 3,115	\$ 3,115

Total business type activities receipts for the fiscal year were approximately \$3.955 million compared to approximately \$3.960 million last year. This decrease was due primarily to a decrease in operating grants, contributions and restricted interest receipts from fiscal year 2022. The cash balance remained about the same as the prior year. Total disbursements for the fiscal year increased 8.62% to approximately \$3.426 million.

### INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS

As the City of Polk City completed the year, its governmental funds reported a combined fund balance of \$12,324,944, a decrease of \$1,549,077 above last year’s total of \$13,874,021. The following are the major reasons for the changes in fund balances of the major funds from the prior year.

- The General Fund cash balance increased \$38,980 from the prior year to \$3,940,260. The City is attempting to maintain the General Fund on status quo basis from year to year.
- The Special Revenue, Local Option Sales Tax cash balance increased \$285,242 from the prior year to \$1,406,096. The City is currently holding funds to help fund planned Capital Projects.
- The Special Revenue Road Use Tax Fund cash balance increased \$169,579 to \$488,168. This increase was attributable to a decrease in disbursements of approximately \$50,000 and an increase in tax receipts of approximately \$50,000.
- The Special Revenue, Low Moderate Income cash balance increased \$94,532. This increase was primarily due to transfers received from the Tax Increment Financing fund. The monies in this fund can only be spent on low to moderate income activities.
- The Capital Projects cash balance decreased by \$2,088,270 to \$4,962,091. The City's major capital project costs are paid from this fund. The balance in this fund consists of unspent bond monies, which will be used pay costs of projects that were in progress as of June 30, 2023.

### INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS

- The Enterprise, Water Fund cash balance decreased by \$96,990 to \$1,456,675. This decrease was due to an increase in operating costs.
- The Enterprise, Sewer Fund cash balance decreased by \$2,103 to \$1,423,940. This minimal decrease was due to normal operations.

### BUDGETARY HIGHLIGHTS

During the course of the year, the City amended its budget two times. The original budget for 2023 was approved by the City Council on March 14, 2022, and later amended on November 14, 2022 and on May 22, 2023. The budget amendments were necessitated due to an increase in capital project costs and other costs. The City exceeded the amounts budgeted in the public works function.

The City's receipts were 31,910 less than budgeted. This was primarily due to the City receiving less licenses and permits and charges for services than anticipated.

The City's disbursements were \$2,025,009 less than the budget. Disbursements in the capital projects and public safety functions were \$1,037,341 and \$404,358 less than the amended budget.

### DEBT ADMINISTRATION

At June 30, 2023, the City had \$10,957,611 in bonds and other long-term debt outstanding, compared to \$11,353,464 last year, as shown below.

	Outstanding Debt at Year-End (Expressed in Thousands)	
	June 30	
	2023	2022
General Obligation Capital Loan Notes	\$ 10,695,500	\$11,220,000
Equipment Purchase Leases	74,368	97,022
Non Ownership-Transferring Leases	1,812	36,442
Water Revenue Loan Anticipation Note	185,931	-
	<u>\$ 10,957,611</u>	<u>\$11,353,464</u>

Debt decreased due to regularly scheduled loan payments.

The Constitution of the State of Iowa limits the amount of general obligation debt cities can issue to 5% of the assessed value of all taxable property within the City's corporate limits. The City's outstanding general obligation debt of \$11,153,683 (including \$197,884 of development and rebate agreements) is significantly below its constitutional debt limit of \$30,838,010. Additional information about the City's long-term debt is presented in Note 5 to the financial statements.

## **ECONOMIC FACTORS AND NEXT YEAR'S BUDGET AND RATES**

Polk City's elected and appointed officials and citizens will consider many factors when setting the fiscal year 2024 budget, tax rates, and fees charged for various City activities. A major consideration will be street upgrades and improving quality of life through the economic development, construction of a new City Hall, trail connections and finding alternatives for outdoor recreation.

These factors all contributed when adopting the fiscal year 2024 budget. The total budgeted revenue for fiscal year 2024 is \$20,266,856. This revenue includes Governmental Activities and Business Type Activities, which includes the Water and Sewer departments. Budgeted expenditures for fiscal year 2024 is \$27,874,454. \$23,957,011 is budgeted for Governmental activity expenditures and \$3,917,443 is for Business Type expenditures. Steps implemented by the City, including the careful utilization of Local Option Sales Tax receipts, increasing certain fees, transferring costs across funds and reducing the costs of the delivery of services allowed the City to maintain positive fund balances for the fiscal year 2024 budget. The property tax rate of \$11.00, for the fiscal year ending June 30, 2024, is unchanged from the fiscal year 2023 rate.

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

This financial report is designed to provide our citizens, taxpayers, customers and creditors with a general overview of the City's finances and to show the City's accountability for the money it receives. If you have questions about this report or need additional financial information, contact Jenny Coffin, City Clerk/Treasurer of Polk City, 112 3<sup>rd</sup> Street, P.O. Box 426, Polk City, IA 50266 or email [jcoffin@polkcityia.gov](mailto:jcoffin@polkcityia.gov).

## **Basic Financial Statements**

**CITY OF POLK CITY**

Cash Basis Statement of Activities and Net Position

As of and for the year ended June 30, 2023

	Disbursements	Program Receipts		
		Charges for Service	Operating Grants Contributions and Restricted Interest	Capital Grants Contributions and Restricted Interest
<b>Functions/Programs:</b>				
Governmental activities:				
Public safety	\$ 2,363,318	\$ 569,964	\$ 91,918	\$ -
Public works	639,774	-	762,820	-
Culture and recreation	796,841	48,819	62,283	-
Community and economic development	462,829	-	33,846	-
General government	690,202	6,695	11,607	-
Debt service	924,594	-	62,249	-
Capital projects	4,124,409	-	-	422,633
Total governmental activities	<u>10,001,967</u>	<u>625,478</u>	<u>1,024,723</u>	<u>422,633</u>
Business type activities:				
Water	1,365,060	1,545,582	71,366	-
Sewer	1,682,446	1,853,547	6,796	-
Other	378,692	477,632	-	-
Total business type activities	<u>3,426,198</u>	<u>3,876,761</u>	<u>78,162</u>	<u>-</u>
Total	<u>\$13,428,165</u>	<u>\$4,502,239</u>	<u>\$1,102,885</u>	<u>\$ 422,633</u>

**General Receipts and Transfers:**

Property and other city tax levied for:  
    General purposes  
    Debt service  
Tax increment financing  
Hotel Motel Tax  
Other city tax  
Local option sales tax  
Commercial/industrial tax replacement  
Unrestricted interest on investments  
Loan and notes proceeds  
Miscellaneous  
Sale of capital assets  
Transfers

Total general receipts and transfers

Change in cash basis net position

Cash basis net position beginning of year

Cash basis net position end of year

**Cash Basis Net Position**

Restricted:  
    Expendable:  
        Streets  
        Urban renewal purposes  
        Debt service  
        Capital projects  
        Customer meter deposits  
        Other purposes  
Unrestricted

**Total cash basis net position**

See notes to financial statements.

Net (Disbursements) Receipts and Changes in Cash Basis Net Position		
Governmental Activities	Business Type Activities	Total
\$(1,701,436)	\$ -	\$(1,701,436)
123,046	-	123,046
(685,739)	-	(685,739)
(428,983)	-	(428,983)
(671,900)	-	(671,900)
(862,345)	-	(862,345)
(3,701,776)	-	(3,701,776)
(7,929,133)	-	(7,929,133)
-	251,888	251,888
-	177,897	177,897
-	98,940	98,940
-	528,725	528,725
(7,929,133)	528,725	(7,400,408)
2,810,715	-	2,810,715
650,646	-	650,646
582,500	-	582,500
32,419	-	32,419
54,369	-	54,369
1,135,242	-	1,135,242
7,255	-	7,255
171,252	-	171,252
221,431	-	221,431
88,274	-	88,274
97,076	-	97,076
528,878	(528,878)	-
6,380,057	(528,878)	5,851,179
(1,549,076)	(153)	(1,549,229)
13,874,020	3,115,479	16,989,499
\$12,324,944	\$ 3,115,326	\$15,440,270
\$ 488,168	\$ -	\$ 488,168
252,584	-	252,584
4,962,091	-	4,962,091
-	40,306	40,306
2,704,851	-	2,704,851
3,917,250	3,075,020	6,992,270
\$12,324,944	\$ 3,115,326	\$15,440,270

**CITY OF POLK CITY**

Statement of Cash Receipts, Disbursements and Changes in Cash Balances  
Governmental Funds

As of and for the year ended June 30, 2023

	Special Revenue			
	General	Local Options Sales Tax	Road Use Tax	Low Moderate Income
<b>Receipts:</b>				
Property tax	\$2,810,715	\$ -	\$ -	\$ -
Tax increment financing	-	-	-	33,846
Other city tax	86,788	1,135,242	-	-
Licenses and permits	244,631	-	-	-
Uses of money and property	261,085	-	-	-
Intergovernmental	39,705	-	762,779	-
Charges for service	380,847	-	-	-
Miscellaneous	114,554	-	40	-
Total receipts	<u>3,938,325</u>	<u>1,135,242</u>	<u>762,819</u>	<u>33,846</u>
<b>Disbursements:</b>				
Operating:				
Public safety	2,363,318	-	-	-
Public works	161,534	-	478,240	-
Culture and recreation	794,291	-	-	-
Community and economic development	-	-	-	36,990
General government	690,202	-	-	-
Debt service	-	-	-	-
Capital projects	-	-	-	-
Total disbursements	<u>4,009,345</u>	<u>-</u>	<u>478,240</u>	<u>36,990</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(71,020)</u>	<u>1,135,242</u>	<u>284,579</u>	<u>(3,144)</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets	-	-	-	-
Loan and note proceeds	-	-	-	-
Operating transfers in	110,000	-	-	97,676
Operating Transfers out	-	(850,000)	(115,000)	-
Total other financing sources (uses)	<u>110,000</u>	<u>(850,000)</u>	<u>(115,000)</u>	<u>97,676</u>
Change in cash balances	38,980	285,242	169,579	94,532
Cash balances beginning of year	<u>3,901,280</u>	<u>1,123,854</u>	<u>318,589</u>	<u>1,170,717</u>
Cash balances end of year	<u>\$3,940,260</u>	<u>\$1,409,096</u>	<u>\$ 488,168</u>	<u>\$1,265,249</u>
<b>Cash Basis Fund Balances</b>				
Restricted for:				
Streets	\$ -	\$ -	\$ 488,168	\$ -
Urban renewal purposes	-	-	-	-
Capital projects	-	-	-	-
Other purposes	-	1,409,096	-	1,265,249
Unassigned	<u>3,940,260</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total cash basis fund balances	<u>\$3,940,260</u>	<u>\$1,409,096</u>	<u>\$ 488,168</u>	<u>\$1,265,249</u>

See notes to financial statements.

Capital Projects	Nonmajor	Total
\$ -	\$ 650,646	\$ 3,461,361
-	582,500	616,346
-	-	1,222,030
-	-	244,631
-	-	261,085
397,582	62,249	1,262,315
-	-	380,847
25,051	17,246	156,891
<u>422,633</u>	<u>1,312,641</u>	<u>7,605,506</u>
-	-	2,363,318
-	-	639,774
-	2,550	796,841
-	425,839	462,829
-	-	690,202
-	924,594	924,594
4,124,409	-	4,124,409
<u>4,124,409</u>	<u>1,352,983</u>	<u>10,001,967</u>
<u>(3,701,776)</u>	<u>(40,342)</u>	<u>(2,396,461)</u>
97,075	-	97,075
221,431	-	221,431
1,295,000	198,878	1,701,554
-	(207,676)	(1,172,676)
<u>1,613,506</u>	<u>(8,798)</u>	<u>847,384</u>
<u>(2,088,270)</u>	<u>(49,140)</u>	<u>(1,549,077)</u>
<u>7,050,361</u>	<u>309,220</u>	<u>13,874,021</u>
<u>\$ 4,962,091</u>	<u>\$ 260,080</u>	<u>\$12,324,944</u>
\$ -	\$ -	\$ 488,168
-	252,584	252,584
4,962,091	-	4,962,091
-	30,506	2,704,851
-	(23,010)	3,917,250
<u>\$ 4,962,091</u>	<u>\$ 260,080</u>	<u>\$12,324,944</u>



## CITY OF POLK CITY

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

As of and for the year ended June 30, 2023

	Enterprise			Total
	Water	Sewer	Nonmajor	
Operating receipts:				
Charges for service	\$1,545,582	\$1,853,547	\$477,632	\$3,876,761
Miscellaneous	71,366	6,796	-	78,162
Total operating receipts	1,616,948	1,860,343	477,632	3,954,923
Operating disbursements:				
Business type activities:	1,293,493	1,682,446	378,692	3,354,631
Total operating disbursements	1,293,493	1,682,446	378,692	3,354,631
Excess of operating receipts over operating disbursements	323,455	177,897	98,940	600,292
Non-operating receipts (disbursements):				
Capital projects	(71,567)	-	-	(71,567)
Net non-operating receipts (disbursements)	(71,567)	-	-	(71,567)
Excess of receipts over disbursements	251,888	177,897	98,940	528,725
Transfers out	(348,878)	(180,000)	-	(528,878)
Change in cash balances	(96,990)	(2,103)	98,940	(153)
Cash balances beginning of year	1,553,665	1,426,043	135,771	3,115,479
Cash balances end of year	\$1,456,675	\$1,423,940	\$234,711	\$3,115,326
<b>Cash Basis Fund Balances</b>				
Restricted for customer meter deposits	\$ 40,306	\$ -	\$ -	\$ 40,306
Unrestricted	1,416,369	1,423,940	234,711	3,075,020
Total cash basis fund balances	\$1,456,675	\$1,423,940	\$234,711	\$3,115,326

See notes to financial statements.

# CITY OF POLK CITY

## Notes to Financial Statements

June 30, 2023

### (1) Summary of Significant Accounting Policies

The City of Polk City (City) is a political subdivision of the State of Iowa located in Polk County. It was first incorporated in 1875 and operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City provides numerous services to citizens including public safety, public works, health and social services, culture and recreation, community and economic development and general government services. The City also provides water, sewer, storm water and solid waste utilities for its citizens.

#### A. Reporting Entity

Except as discussed below, for financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and authorities. The City has also considered all potential component units for which it is financially accountable, and other organizations for which the nature and significance of their relationship with the City are such that exclusion would cause the City's financial statements to be misleading or incomplete. The Governmental Accounting Standards Board has set forth criteria to be considered in determining financial accountability. These criteria include appointing a voting majority of an organization's governing body, and (1) the ability of the City to impose its will on that organization or (2) the potential for the organization to provide specific benefits to, or impose specific financial burdens on the City.

These financial statements present the City (the primary government) and exclude the City's component units. The component units discussed below are not included in the City's reporting entity although their operational or financial relationships with City are significant.

#### Excluded Component Units

The Polk City Firefighters Association was established under Chapter 504 of the Code of Iowa, is legally separate from the City, but has potential to provide specific benefits to or impose specific financial burdens on the City. The purpose of the Polk city Firefighters Association is to support the activities of the Polk City, Iowa fire department.

The Friends of the Polk City Community Library was established under Chapter 504 of the Code of Iowa, is legally separate from the City, but has the potential to provide specific benefits to or impose specific financial burdens on the City. The purpose of the Polk City Community Library is to support the activities of the Polk City, Iowa library.

Pursuant to Chapter 501B of the Code of Iowa, the Polk City Police Officers Association (Police Association) is an unincorporated nonprofit association. The Police Association exists for the support of the City's Police Department. In accordance with criteria set forth by the Governmental Accounting Standards Board, the Police Association meets the definition of a component unit which should be discretely presented. Based on these criteria, the Police Association is legally separate from the City but is intertwined with the City it is, in substance, the same as the City.

The above entities have not been audited and, accordingly, these component units have not been presented in the accompanying primary government audited financial statements.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2023

#### (1) Summary of Significant Accounting Policies - Continued

##### Jointly Governed Organizations

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria for a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of or appoint representatives to the following Boards: Polk County Assessor's Conference Board, Joint/County Municipal Disaster Services and Emergency Planning Administration for Polk County, E911 Joint Service Board, Central Iowa Regional Drinking Water Commission, BRAVO, the Polk City Development Corporation, Des Moines Area Metropolitan Planning Organization, Metro Waste Authority, Central Iowa Traffic Safety Task Force, Metro Home Improvement, Safety Coalition of Central Iowa and the Greater Des Moines Convention and Visitor's Bureau.

##### Joint Venture

The City also participates in the Des Moines Metropolitan Wastewater Reclamation Authority (WRA). The WRA, a joint venture, was developed as a result of an agreement between the City of Des Moines and surrounding municipalities. See Note 4.

#### B. Basis of Presentation

Government-wide Financial Statement - The Cash Basis Statement of Activities and Net Position reports information on all of the nonfiduciary activities of the City. For the most part, the effect of interfund activity has been removed from this statement. Governmental activities, which are supported by tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

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

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

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

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

# CITY OF POLK CITY

## Notes to Financial Statements - Continued

June 30, 2023

### (1) Summary of Significant Accounting Policies - Continued

#### B. Basis of Presentation - Continued

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

The City reports the following major governmental funds:

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

The Special Revenue, Local Option Sales Tax Fund is utilized to account for revenues from the State and Local Option Sales and Service Tax and expenditures of those funds for the specific purpose as set forth in the referendum.

The Special Revenue, Road Use Tax Fund is to account for the road use tax allocation from the State of Iowa to be used for road construction and maintenance.

The Special Revenue, Low-Moderate Income Fund is used to account for low to moderate income monies, and for the related monies spent on the low to moderate income program in the City.

The Capital Projects Fund is used to account for all resources used in the acquisition and construction of capital facilities.

The City reports the following major proprietary funds:

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

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

#### C. Measurement Focus and Basis of Accounting

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

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2023

#### (1) Summary of Significant Accounting Policies - Continued

##### C. Measurement Focus and Basis of Accounting - Continued

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

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

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

##### D. Property Taxes and Governmental Cash Basis Fund Balances

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

Property tax revenues recognized in governmental funds become due and collectible in September and March of the current fiscal year with a 1½ % per month penalty for delinquent payments; is based on January 1, 2021 assessed property valuations; is for the tax accrual period July 1, 2022 through June 30, 2023 and reflects tax asking contained in the budget certified to the City Council in March 2022.

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

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

Unassigned - All amounts not included in the preceding classifications.

##### E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information. During the year ended June 30, 2023, disbursements exceeded the amounts budgeted in the public works function.

#### (2) Cash and Pooled Investments

The City's deposits in banks at June 30, 2023 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2023

#### (2) Cash and Pooled Investments - Continued

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

The City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$4. There were no limitations or restrictions on withdrawals for the IPAIT investments. The City's investment in the Iowa Public Agency Investment Trust is unrated.

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

#### (3) Public Service Agreement

The City has entered into a contract with Polk County for a joint public service agreement. During the year ended June 30, 2023, the City paid \$559,793 to Polk County in relation to this agreement. The City is to make annual payments of \$559,793. The City is expected to pay Polk County an additional \$10,051,011 through fiscal year 2042 for this agreement.

#### (4) Joint Venture and Commitments

The city is a participating community in the Des Moines Metropolitan Wastewater Reclamation Authority (WRA) joint venture. This joint venture provides primary and secondary treatment of sewer flows for the participating communities. The Amended and Restated Agreement for the Des Moines Metropolitan Wastewater Reclamation Authority (WRA) was effective on July 1, 2004, with the second amended and restated agreement becoming effective on June 11, 2014. This agreement amended and restated the previous Integrated Community Area (I.C.A.) Agreement to provide continued operation, improvements and expansion. The WRA Agreement established the WRA as a separate legal entity with its own Board, creates an independent governance structure, establishes an independent bonding authority for the WRA and provides framework for additional communities to participate.

Annually, the WRA establishes an allocation to all participating communities based on operations, maintenance, debt service and reserve requirements. Allocation are based on wastewater reclamation facility flows and are adjusted prospectively for differences in budgeted flows and actual flows.

The City retains an ongoing financial responsibility to the WRA since it is obligated in some manner for the debts of the joint venture through annual allocation. Although the debt of the WRA is to be paid solely and only from WRA revenues, the participating communities in the joint venture cannot withdraw from the joint venture while any of the bonds issued during the time the communities were a participating community are still outstanding. The WRA Sewer Revenue Bonds Series 2021A and 2015E include provisions that place the WRA debt service requirements on the same parity and rank as other debts of the participating communities.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2023

#### (4) Joint Venture and Commitments - Continued

In May 2015 the WRA issued Sewer Revenue Bonds Series 201E for the purpose of refunding Series 2066A. In April of 2021, the WRA issued Sewer Revenue Bonds Series 2021A for the purpose of refunding series 2013B. The WRA Agreement requires the debt service on these bonds to be allocated to the participating communities based on the WRA flows of the core communities and expansion communities of each calendar year. As of June 30, 2023, the Series 2015E and 2021 bonds had a balance of \$56,135,000 and the City of Polk City estimated future allocation based on the WRA flows is currently \$539,477 or 9.61%. The WRA Agreement requires the debt service on all State Revolving Loans issued after July 1, 2004 to be allocated to the participating communities based on the WRA flow of the core communities and expansion communities each calendar year. As of June 30, 2023 the state revolving loans had a balance of \$358,643,300 and the City of Polk City's estimated future allocation based on the WRA flows is currently \$3,134,243 or 0.87%.

The WRA Agreement does not provide the determination of an equity interest for the participating communities. Withdrawing from the joint venture is a forfeit of all reversionary interest and no compensation will be paid. The City retains a reversionary interest percentage in the net position of the WRA redeemable only in the event the WRA is dissolved. Since there is no specific and measurable equity interest in the WRA agreement, no investment in the joint venture has been reported by the City. During the year ended June 30, 2023, the City paid the WRA \$371,065 for operations, maintenance, equipment replacements and debt service payments.

The WRA issues separate financial statements that may be obtained at 3000 Vandalia Road, Des Moines, Iowa 50317-1346.

#### (5) Notes and Leases Payable

A summary of changes in notes and leases payable for the year ended June 30, 2023 is as follows:

	Beginning <u>Restated Balances</u>	<u>Increases</u>	<u>Decreases</u>	Ending <u>Balances</u>	Due Within <u>One Year</u>
Government activities:					
General obligation notes	\$11,220,000	\$ 35,500	\$ 560,000	\$10,695,500	\$ 630,000
Lease Agreements	36,442	-	34,630	1,812	1,812
Equipment Purchase Agreements - Direct Borrowing	<u>97,022</u>	<u>-</u>	<u>22,654</u>	<u>74,368</u>	<u>30,138</u>
Governmental activities total	<u>\$11,353,464</u>	<u>\$ 35,500</u>	<u>\$ 617,284</u>	<u>\$10,771,680</u>	<u>\$ 661,950</u>
Business activities:					
Water revenue loan anticipation Note - direct borrowing	\$ <u>-</u>	\$ <u>185,931</u>	\$ <u>-</u>	\$ <u>185,931</u>	\$ <u>-</u>
	<u>\$11,353,464</u>	<u>\$ 221,431</u>	<u>\$ 617,248</u>	<u>\$10,957,611</u>	<u>\$ 661,950</u>

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2023

**(5) Notes and Leases Payable - Continued**

General Obligation Notes

A summary of the City's June 30, 2023 general obligation notes payable is as follows:

Year Ending June 30,	Water Issued July 24, 2018		
	Interest Rate	Principal	Interest
2024	3.00%	\$ 125,000	\$ 79,245
2025	3.00	130,000	75,495
2026	3.00	130,000	71,595
2027	3.25	135,000	67,370
2028	3.25	140,000	62,982
2029-2033	3.25	800,000	243,663
2034-2038	3.00	985,000	100,695
2039-2042		-	-
Total		<u>\$ 2,445,000</u>	<u>\$701,045</u>

Year Ending June 30,	Street Improvements Issued July 28, 2020		
	Interest Rate	Principal	Interest
2024	2.00%	\$ 160,000	\$ 23,400
2025	2.00	160,000	20,200
2026	2.00	165,000	17,000
2027	2.00	165,000	13,700
2028	2.00	170,000	10,400
2029-2033	2.00	350,000	10,500
2034-2038		-	-
2039-2042		-	-
Total		<u>\$ 1,170,000</u>	<u>\$ 95,200</u>

Year Ending June 30,	Water & Sewer & Refunding Issued August 31, 2021		
	Interest Rate	Principal	Interest
2024	5.00%	\$ 185,000	\$ 85,300
2025	5.00	195,000	76,050
2026	5.00	195,000	66,300
2027	1.00-5.00	200,000	56,550
2028	1.40-2.00	215,000	46,550
2029-2033	2.00	660,000	126,890
2034-2038		595,000	176,560
2039-2042		400,000	16,100
Total		<u>\$ 2,645,000</u>	<u>\$ 650,350</u>



**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2023

**(5) Notes and Leases Payable - Continued**

Year Ending June 30,	City Facilities Issued June 29, 2022		
	Interest Rate	Principal	Interest
	2024	4.00%	\$ 160,000
2025	4.00	165,000	161,575
2026	4.00	170,000	154,975
2027	4.00	180,000	148,175
2028	4.00	185,000	140,975
2029-2033	3.25-4.00	1,050,000	591,875
2034-2038	3.50-4.00	1,275,000	392,550
2039-2042	4.00	<u>1,215,000</u>	<u>123,800</u>
Total		<u>\$ 4,400,000</u>	<u>\$ 1,881,900</u>

Year Ending June 30,	Total		
	Principal	Interest	Total
2024	\$ 630,000	\$ 355,920	\$ 985,920
2025	650,000	333,320	983,320
2026	660,000	309,870	969,870
2027	680,000	285,795	965,795
2028	710,000	260,907	970,907
2029-2033	2,860,000	809,125	3,832,928
2034-2038	2,855,000	578,838	3,524,805
2039-2042	<u>1,615,000</u>	<u>56,600</u>	<u>1,671,600</u>
Total	<u>\$ 10,660,000</u>	<u>\$ 3,245,145</u>	<u>\$ 13,905,145</u>

On July 24, 2018, the City issued \$3,000,000 of general obligation capital loan notes with interest rates ranging from 2.00% to 3.35% per annum. The notes were issued to pay costs of acquisition, construction, reconstruction, improvement, repair, and equipping of waterworks, water mains, and extensions and real personal property, useful for providing potable water to residents. During the year ended June 30, 2023, the City paid \$120,000 of principal and \$82,845 of interest on the notes.

On July 28, 2020 the City issued \$1,750,000 of general obligation street improvements loan notes with interest rates of 2.00% per annum. The notes were issued to pay costs for constructing street and incidental sanitary sewer, water system and storm water drainage improvements; and acquiring and installing street lighting, signage and signalization. During the year ended June 30, 2023, the City paid \$155,000 of principal and \$26,500 of interest on the notes.

On August 31, 2021, the city issued \$2,930,000 of general obligation capital loan notes with interest rates ranging from 1.00% to 5.00% per annum. The notes were issued for the purpose of paying the costs, to that extent, of (1) constructing street, storm water drainage, sidewalk, sanitary sewer system and water system improvements; (2) acquiring and installing street signage, lighting and signalization (the Projects’); and (3) current refunding the outstanding portion of the Callable 2014 Notes. During the year ended June 30, 2023, the city paid \$185,000 of principal and \$94,500 of interest on the notes.

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2023

**(5) Notes and Leases Payable - Continued**

On June 29, 2022, the city issued \$4,500,000 of general obligation capital loan notes with interest rates ranging from 3.25% to 4.00% per annum. The bonds were issued to pay costs of remodeling of municipal fire station; acquiring land to serve as the site for a new municipal police station; undertaking the City Hall Development Project; and undertaking the construction of recreational trails. During the year ended June 30, 2023, the City had paid \$100,000 principal and \$158,599 of interest on the notes.

In June, 2023, the City received an advance deposit of \$35,500 on the July, 2023 General Obligation Capital Loan Note.

On March 31, 2023, the City entered into a water revenue capital loan anticipation project note with the Iowa Finance Authority (IFA) for the issuance of water bonds up to \$407,000 at no interest rate. During the year ended June 30, 2023, the City drew down \$185,931 of the available funds and no principal was paid on the loan. The note matures March 31, 2026.

Non-Ownership-Transferring Lease Agreements

The city entered into five leases to lease police department equipment. The agreements call for annual payments ranging from \$3,372.92 to \$10,982.83 with an implicit rate of 10.4% and final payment due July 1, 2023. During the year ended June 30, 2023, the City paid \$34,630 of principal and \$3,790 of interest on the agreements.

Year ending <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2024	<u>\$ 1,812</u>	<u>\$ 188</u>	<u>\$ 2,000</u>

Equipment Purchase Lease Agreements - Direct Borrowing

The city is leasing two police vehicles under capital leases. The balances of the leases are \$74,368 as of June 30, 2023. Monthly payments are \$3,202, including implicit interest rates from 10.4-10.8 percent. The leases are collateralized by the police vehicles. During the year ended June 30, 2023, the city paid \$22,654 in principal and \$9,593 of interest on the agreements.

As of June 30, 2023, the future payments on the leases are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30, 2024	\$ <u>30,138</u>	\$ <u>6,507</u>	\$ <u>36,645</u>
June 30, 2025	23,753	3,364	27,117
June 30, 2026	16,158	1,431	17,589
June 30, 2027	<u>4,319</u>	<u>78</u>	<u>4,397</u>
Total	<u>\$ 74,368</u>	<u>\$11,380</u>	<u>\$ 85,748</u>

**(6) Private Facility Revenue Bonds**

Revenue Bonds and Notes

The City has issued a total of \$7,000,000 of Healthcare Facilities Revenue Bond (Brio Project) Series 2017A and Healthcare Facilities Revenue Bond (Brio Project), Subordinate Series 2017D under the provisions of Chapter 419 of the Code of Iowa, of which \$4,983,679 is outstanding at June 30, 2023. The bonds and related interest are payable solely out of the revenues derived from the loan agreement and are not an obligation of the City.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2023

#### (7) Pension Plan

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

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

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

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

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

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

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

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

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

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

# CITY OF POLK CITY

## Notes to Financial Statements - Continued

June 30, 2023

### (7) Pension Plan - Continued

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

In fiscal year 2023, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protection occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's contributions to IPERS for the year ended June 30, 2023 totaled \$221,759.

Net Pension Liabilities, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2023, the City of Polk City reported an asset of \$210,522 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2022, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2022, the City's proportion was 0.005574%, which was a decrease of 0.1902988% from its proportion measured as of June 30, 2021.

For the year ended June 30, 2023 the City of Polk City pension expense, deferred outflows of resources and deferred inflows of resources totaled \$(22,659), \$1,081,653 and \$1,144,143, respectively.

There were no non-employer contributing entities to IPERS.

Actuarial Assumptions - The total pension liability in the June 30, 2022 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

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

The actuarial assumptions used in the June 30, 2022 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

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

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2023

**(7) Pension Plan - Continued**

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

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic equity	22.0%	3.57%
International equity	17.5	4.79
Global smart beta equity	6.0	4.16
Core plus fixed income	20.0	1.66
Public credit	4.0	3.77
Cash	1.0	0.77
Private equity	13.0	7.57
Private real assets	8.5	3.55
Private credit	8.0	3.63
Total	<u>100%</u>	

Discount Rate - The discount rate used to measure the total pension liability was 7.0%. The projection of cash flows used to determine the discount rate assumed employee contributions will be made at the contractually required rate and contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS' fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City of Polk City's Proportionate Share of the Net Pension Liability (Asset) to Changes in the Discount Rate - The following presents the City's proportionate share of the net pension liability (asset) calculated using the discount rate of 7.0%, as well as what the City's proportionate share of the net pension liability (asset) would be if it were calculated using a discount rate that is 1% lower (6.0%) or 1% higher (8.0%) than the current rate.

	1% Decrease <u>(6.0%)</u>	Discount Rate <u>(7.0%)</u>	1% Increase <u>(8.0%)</u>
City of Polk City's proportionate share of the net pension liability (Asset)	\$1,032,106	\$210,583	\$(510,522)

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

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2023

**(8) Other Post Employment Benefits (OPEB)**

Plan Description - The City operates a single-employer health benefit plan which provides medical/prescription drug, dental and vision benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Chapter 509A.13. The City currently finances the benefit plan on a pay-as-you-go basis. For the year ended June 30, 2023, the City contributed \$335,093 and plan members eligible for benefits contributed \$41,048 to the plan. At June 30, 2023, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

OPEB Benefits - Individuals who are employed by the City are eligible to participate in the group health plan are eligible to continue healthcare benefits upon retirement. Retirees under age 65 pay the same premium for the medical/prescription drug benefits as active employees, which results in an implicit rate subsidy.

Retired participant must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of service. At June 30, 2023, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	0
Active employees	<u>23</u>
Total	<u>23</u>

**(9) Termination Benefits**

The City has entered into an agreement with the City Manager which formally identifies the financial obligations of the City to her in the event of an involuntarily employment termination without just cause. The severance agreement provides for a termination payment equal to six months of wages plus six months of medical insurance benefits. The compensation rate is based upon the compensation paid to the applicable employee at the time of termination.

**(10) Compensated Absences**

City employees accumulate a limited amount of earned but unused paid time off hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate liability for earned termination payments payable to employees at June 30, 2023 is \$138,416. This liability has been computed based on rates of pay in effect at June 30, 2023.

The City's policy allows employees who had previously accrued unused sick leave, up to a maximum of 160 hours. To use the hourly rate of pay used for the payment of unused sick leave would be the hourly pay in effect at the date of retirement. Employees eligible are employees, who had accrued this benefit before the revision of the plan, retire from the City, and have unused sick leave hours on the date of retirement. Based on the rates of pay in effect at June 30, 2023, the unused sick leave maximum liability to the City is \$2,915 at June 30, 2023.

**(11) Related Party Transactions**

The City had business transactions between the City and City officials totaling \$362,259 during the year ended June 30, 2023.

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2023

**(12) Interfund Transfers**

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

Transfer to	Transfer from	Amount
Special Revenue: Low Moderate Income	Special Revenue: Tax Increment Financing	\$ <u>97,676</u>
Debt Service	Enterprise: Water Sewer	133,878 <u>65,000</u> <u>198,878</u>
Capital Projects	Enterprise: Sewer Water Special Revenue Road Use Tax Local Optional Sales Tax	115,000 215,000  115,000 <u>850,000</u> 1,295,000
General	Special Revenue Tax Increment Financing	 <u>110,000</u>
	Total	<u>\$1,701,554</u>

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

**(13) Risk Management**

The City is a member in the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local government risk-sharing pool whose 800 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, employment practices liability, public officials liability, cyber liability, law enforcement liability and property. There have been no reductions in insurance coverage from prior years.

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

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

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2023

#### **(13) Risk Management - Continued**

The City's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The City's contributions to the Pool for the year ended June 30, 2023 were \$83,906.

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

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

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

The City also carries commercial insurance purchased from other insurers for coverage associated with workers compensation in the amount of \$1,000,000 for each accident, \$1,000,000 memorandum limit, and \$1,000,000 each employee. The City assumes liability for any deductibles, and claims in excess of coverage limitations. Settled claims resulting from these risks have not exceeded commercial insurance coverage in any of the past three fiscal years.

#### **(14) Development Agreements**

The City has entered into various development agreements for urban renewal projects. The agreements require the City to rebate portions of the incremental property tax paid by the developer in exchange for the construction or improvement of buildings and infrastructure. Each payment represents the incremental property tax received by the City with respect to the incremental value of the property, reduced by the minimum amount required by Section 403.22 of the Code of Iowa. The low and moderate set aside amount shall be retained by the City for the purpose of providing assistance to low and moderate income families. The remaining total to be paid by the City to the developers under the agreements is approximately \$2,859,000.

The City rebated \$425,838 to the developers during fiscal year 2023. The outstanding balance of the agreements at June 30, 2023 with fixed dollar commitments was \$197,884. The outstanding balance agreements at June 30, 2023 subject to annual appropriation was approximately \$2,661,000 and the amount appropriated for payment in the next fiscal year is \$508,247.



# CITY OF POLK CITY

## Notes to Financial Statements - Continued

June 30, 2023

### (15) Tax Abatements

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

#### City Tax Abatements

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

For the year ended June 30, 2023, the City abated \$121,496 property tax under the urban renewal and economic development agreements.

#### Tax Abatements of Other Entities

Property tax revenues of the City were reduced by the following amounts for the year ended June 30, 2023 under agreements entered into by the following entity:

Entity	Tax Abatement Program	Amount of Tax Abated
Polk County Tax increment financing	Urban renewal and economic development projects	\$ 177,503

### (16) Commitments

The City has entered into contracts for various construction projects. These projects primarily consist of street repair and street construction. Total amount remaining to be paid on these contracts were approximately \$7,291,000 as of June 30, 2023. These construction costs will be paid by the City as work on the projects progresses.

### (17) Subsequent Events

The City has evaluated all subsequent events through January 25, 2024, the date the financial statements were available to be issued. The city approved purchases of real estate and construction contracts totaling approximately \$1,022,000. In July 2023, the City issued \$3,550,000 of General Obligation Capital Loan Notes for the City Hall Building, North Side Drive intersection, police equipment, trail connections and street repair projects.

## **Other Information**

**CITY OF POLK CITY**

Budgetary Comparison Schedule  
of Receipts, Disbursements, and Changes in Balances -  
Budget and Actual - All Governmental Funds and Proprietary Funds  
Other Information  
Year ended June 30, 2023

	Governmental Funds Actual	Proprietary Funds Actual	Total
<b>Receipts:</b>			
Property tax	\$ 3,461,361	\$ -	\$ 3,461,361
Tax increment financing	616,346	-	616,346
Other City tax	1,222,030	-	1,222,030
Licenses and permits	244,631	-	244,631
Uses of money and property	261,085	-	261,085
Intergovernmental	1,262,315	-	1,262,315
Charges for service	380,847	3,876,761	4,257,608
Miscellaneous	156,891	78,162	235,053
Total receipts	<u>7,605,506</u>	<u>3,954,923</u>	<u>11,560,429</u>
<b>Disbursements:</b>			
Public safety	2,363,318	-	2,363,318
Public works	639,774	-	639,774
Health and social services	-	-	-
Culture and recreation	796,841	-	796,841
Community and economic development	462,829	-	462,829
General government	690,202	-	690,202
Debt service	924,594	-	924,594
Capital projects	4,124,409	-	4,124,409
Business type activities	-	3,426,198	3,426,198
Total disbursements	<u>10,001,967</u>	<u>3,426,198</u>	<u>13,428,165</u>
Excess (deficiency) of receipts over (under) disbursements	(2,396,461)	528,725	(1,867,736)
Other financing sources (uses), net	<u>847,384</u>	<u>(528,878)</u>	<u>318,506</u>
Excess (deficiency) of receipts over (under) disbursements and other financing uses	(1,549,077)	(153)	(1,549,230)
Balances beginning of year	<u>13,874,021</u>	<u>3,115,479</u>	<u>16,989,500</u>
Balances end of year	<u><u>\$12,324,944</u></u>	<u><u>\$3,115,326</u></u>	<u><u>\$15,440,270</u></u>

See accompanying independent auditor's report.

<u>Budgeted Amounts</u>		Final to Actual Variance Positive (Negative)
Original	Final	
\$ 3,432,536	\$ 3,432,536	\$ 28,825
584,409	626,409	(10,063)
1,033,078	1,033,078	188,952
479,499	479,499	(234,868)
166,550	166,550	94,535
1,191,000	1,191,000	71,315
4,471,400	4,471,400	(213,792)
101,117	191,867	43,186
<u>11,459,589</u>	<u>11,592,339</u>	<u>(31,910)</u>
2,719,276	2,767,676	404,358
615,518	615,518	(24,256)
2,000	2,000	2,000
810,755	845,605	48,764
416,009	464,009	1,180
550,185	711,185	20,983
932,930	932,930	8,336
4,426,750	5,161,750	1,037,341
3,609,793	3,952,501	526,303
<u>14,083,216</u>	<u>15,453,174</u>	<u>2,025,009</u>
(2,623,627)	(3,860,835)	1,993,099
<u>2,775,750</u>	<u>2,975,750</u>	<u>(2,657,244)</u>
152,123	(885,085)	(664,145)
<u>8,989,974</u>	<u>8,989,974</u>	<u>7,999,526</u>
<u>\$ 9,142,097</u>	<u>\$ 8,104,889</u>	<u>\$ 7,335,381</u>

## CITY OF POLK CITY

### Notes To Other Information - Budgetary Reporting

June 30, 2023

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

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

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, Special Revenue Funds, Debt Service Fund, Capital Projects Fund, Permanent Fund and Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not by fund. During the year, two budget amendments increased budgeted disbursements by \$1,369,958. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2023, disbursements exceeded the amounts budgeted in the Public Works function.

**City of Polk City**

**CITY OF POLK CITY**

Schedule of the City's Proportionate Share of the Net Pension Liability (Asset)

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

Other Information

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
City's proportion of the net pension liability (asset)	0.005574%	0.01958720%	0.0122647%	0.0111703%	0.011836%
City's proportionate share of the net pension liability (asset)	\$ 211	\$ (676)	\$ 862	\$ 647	\$ 749
City's covered payroll	\$ 1,988	\$ 1,812	\$ 1,661	\$ 1,609	\$ 1,450
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	10.61%	(37.31)%	51.90%	40.21%	51.66%
IPERS' net position as a percentage of the total pension liability (asset)	91.40%	100.81%	82.90%	85.45%	83.62%

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

See accompanying independent auditor's report.

<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>
0.011043%	0.11811%	0.100480%	0.07573%
\$ 736	\$ 743	\$ 518	\$ 300
\$ 1,346	\$ 1,355	\$ 1,349	\$ 1,155
54.68%	54.83%	38.40%	25.97%
82.21%	81.82%	85.19%	87.61%



**CITY OF POLK CITY**

Schedule of City's Contributions

Iowa Public Employees' Retirement System  
For the Last 10 Fiscal Years  
(In Thousands)

Other Information

	<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>
Statutorily required contribution	\$ 222	\$ 188	\$ 172	\$ 161
Contributions in relation to the statutorily required contribution	<u>(222)</u>	<u>(188)</u>	<u>(172)</u>	<u>(161)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City of Polk City's covered payroll	\$ 2,365	\$ 1,988	\$ 1,881	\$ 1,661
Contributions as a percentage of covered payroll	9.39%	9.46%	9.52%	9.63%

\* - City's covered employee payroll information was not readily available. Therefore, contributions as a percentage of covered employee could not be calculated.

See accompanying independent auditor's report.

<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>
\$ 157	\$ 135	\$ 125	\$ 126	\$ 127	\$ 109
<u>(157)</u>	<u>(135)</u>	<u>(125)</u>	<u>(126)</u>	<u>(127)</u>	<u>(109)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,609	\$ 1,450	\$ 1,346	\$ 1,355	\$ 1,349	\$ 1,155
9.76%	9.31%	9.29%	9.30%	9.41%	9.44%

## CITY OF POLK CITY

### Notes to Other Information - Pension Liability

Year ended June 30, 2023

#### Changes of benefit terms:

There are significant changes in benefit terms.

#### Changes of assumptions:

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

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

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

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

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

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

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

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

## **Supplementary Information**

**CITY OF POLK CITY**

Schedule of Cash Receipts, Disbursements  
and Changes in Cash Balances  
Nonmajor Governmental Funds

As of and for the year ended June 30, 2023

	Special Revenue		
	Polk City Library	Tax Increment Financing	Asset Forfeiture
<b>Receipts:</b>			
Property tax	\$ -	\$ -	\$ -
Tax increment financing	-	582,500	-
Intergovernmental	-	-	-
Miscellaneous	215	-	17,031
Total receipts	<u>215</u>	<u>582,500</u>	<u>17,031</u>
<b>Disbursements:</b>			
Operating:			
Culture and recreation	2,550	-	-
Community and economic development	-	425,839	-
Debt service	-	-	-
Total disbursements	<u>2,550</u>	<u>425,839</u>	<u>-</u>
Excess (deficiency) of receipts over (under) disbursements	(2,335)	156,661	17,031
<b>Other financing sources (uses):</b>			
Transfers in	-	-	-
Transfers out	-	(207,676)	-
Total other financing sources (uses)	<u>-</u>	<u>(207,676)</u>	<u>-</u>
Change in cash balances	(2,335)	(51,015)	17,031
Cash balances beginning of year	<u>14,124</u>	<u>303,599</u>	<u>1,686</u>
Cash balances end of year	<u>\$ 11,789</u>	<u>\$ 252,584</u>	<u>\$ 18,717</u>
<b>Cash Basis Fund Balances</b>			
Restricted for			
Urban renewal purposes	\$ -	\$ 252,584	\$ -
Other purpose	11,789	-	18,717
Unassigned	-	-	-
Total cash basis fund balances	<u>\$ 11,789</u>	<u>\$ 252,584</u>	<u>\$ 18,717</u>

See accompanying independent auditor's reports.

Debt Service	Total
\$ 650,646	\$ 650,646
-	582,500
62,249	62,249
-	17,246
<u>712,895</u>	<u>1,312,641</u>
-	2,550
-	425,839
<u>924,594</u>	<u>924,594</u>
<u>924,594</u>	<u>1,352,983</u>
(211,699)	(40,342)
198,878	198,878
-	(207,676)
<u>198,878</u>	<u>(8,798)</u>
(12,821)	(49,140)
<u>(10,189)</u>	<u>309,220</u>
<u>\$ (23,010)</u>	<u>\$ 260,080</u>
\$ -	\$ 252,584
-	30,506
<u>(23,010)</u>	<u>(23,010)</u>
<u>\$ (23,010)</u>	<u>\$ 260,080</u>

## CITY OF POLK CITY

Schedule of Cash Receipts, Disbursements and Changes in Cash Balance  
Nonmajor Proprietary Funds

Year ended June 30, 2023

	Enterprise		Total
	Storm Water	Solid Waste	
Operating receipts:			
Charges for services	\$ 96,264	\$381,368	\$477,632
Total operating receipts	96,264	381,368	477,632
Operating Disbursements:			
Business type activities	11,277	367,415	378,692
Total Disbursements	11,277	367,415	378,692
Excess of receipts operating receipts over operating disbursements	84,987	13,953	98,940
Net change in cash balances	84,987	13,953	98,940
Cash balances beginning of year	98,762	37,009	135,771
Cash balances end of year	\$183,749	\$ 50,962	\$234,711
Cash Basis Fund Balances			
Unrestricted	\$183,749	\$ 50,962	\$234,711
Total cash fund balances	\$183,749	\$ 50,962	\$234,711

See accompanying independent auditor's report.

**City of Polk City**



**CITY OF POLK CITY**

Schedule of Receipts by Source and Disbursements by Function -  
All Governmental Funds

For the Last Ten Years

	Years ended June 30,				
	2023	2022	2021	2020	2019
<b>Receipts:</b>					
Property tax	\$ 3,461,361	\$3,034,994	\$ 2,895,269	\$2,450,439	\$2,238,899
Tax increment financing	616,346	760,076	394,784	448,090	342,325
Other city tax	1,222,030	1,236,569	476,490	899,995	1,799,474
Licenses and permits	244,631	442,837	403,944	196,088	249,119
Use of money and property	261,085	180,050	185,184	222,178	225,876
Intergovernmental	1,262,315	1,150,691	906,290	538,213	512,753
Charges for service	380,847	435,225	485,070	354,808	282,075
Miscellaneous	156,891	374,134	298,120	131,868	41,371
<b>Total</b>	<b>\$ 7,605,506</b>	<b>\$7,614,576</b>	<b>\$ 6,045,151</b>	<b>\$5,241,679</b>	<b>\$5,691,892</b>
<b>Disbursements:</b>					
<b>Operating:</b>					
Public safety	\$ 2,363,318	\$2,321,837	\$ 2,220,445	\$1,961,617	\$1,943,932
Public works	639,774	683,498	538,171	580,809	633,879
Health and social services	-	2,002	14,584	-	4,433
Culture and recreation	796,841	711,554	673,576	621,853	802,481
Community and economic development	462,829	795,609	548,619	282,348	235,569
General government	690,202	565,783	1,607,216	658,273	1,119,597
Debt service	924,594	1,655,445	531,979	340,880	305,627
Capital projects	4,124,409	1,363,703	4,612,097	1,050,297	1,753,813
<b>Total</b>	<b>\$10,001,967</b>	<b>\$8,099,431</b>	<b>\$10,746,687</b>	<b>\$5,496,077</b>	<b>\$6,797,331</b>

See accompanying independent auditor's report.

2018	2017	2016	2015	2014
\$1,556,028	\$1,477,784	\$1,287,288	\$ 975,259	\$ 956,228
303,269	205,236	366,633	601,154	363,211
2,272,506	3,071,048	3,659,183	2,555,860	2,562,061
175,342	271,845	175,502	155,958	139,514
146,243	139,939	115,731	72,102	111,349
476,657	471,738	460,675	426,405	395,682
338,127	287,139	320,755	375,777	492,289
134,335	62,259	51,771	94,838	35,193
<u>\$5,402,507</u>	<u>\$5,986,988</u>	<u>\$6,437,538</u>	<u>\$5,257,353</u>	<u>\$5,055,527</u>
\$1,660,443	\$1,653,802	\$1,443,585	\$1,400,298	\$1,419,542
830,278	501,618	622,858	539,584	436,576
246	3,628	111	2,719	2,692
649,961	567,132	501,713	487,125	400,294
187,103	158,023	487,007	393,685	84,548
959,635	930,321	849,250	826,949	600,573
136,215	137,160	137,395	150,042	-
1,629,055	945,265	1,450,384	951,724	1,644,495
<u>\$6,052,936</u>	<u>\$4,896,949</u>	<u>\$5,492,303</u>	<u>\$4,752,126</u>	<u>\$4,588,720</u>

**City of Polk City**



## MARTENS & COMPANY, CPA, LLP

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

To the Honorable Mayor and  
Members of the City Council:

We have audited in accordance with auditing standard generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, each major fund and the aggregate remaining fund information of the City of Polk City, Iowa, as of and for the year ended June 30, 2023, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated January 25, 2024. Our report expressed unmodified opinions on the financial statements of the governmental activities, the business-type activities, each major fund and the aggregate remaining fund information, which were prepared on the basis of cash receipts and disbursements, a basis of accounting other than U.S. generally accepted accounting principles. Our report expressed an adverse opinion on the financial statements of the aggregate discretely presented component units due to the omission of the Polk City Firefighters Association, the Friends of the Polk City Public Library and the Polk City Police Officers Association.

### Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered the City of Polk City's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Polk City's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that were not identified. However, as described in Part II of the accompanying Schedule of Findings we identified a deficiency that we consider to be a material weakness.

### Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial

statements. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances or non-compliance or other matters which are described in Part IV of the accompanying Schedule of Findings.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2023 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

#### City of Polk City's Responses to the Findings

Government Auditing Standards require the auditor to perform limited procedures on the City of Polk City's responses to the findings identified in our audit and described in the accompanying Schedule of Findings. The City's responses were not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the responses.

#### Purpose of this Report

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

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

*Martens + Company, CPA, LLP*

West Des Moines, Iowa  
January 25, 2024

# CITY OF POLK CITY

## Schedule of Findings

Year ended June 30, 2023

### **Part I: Findings Related to the Financial Statements:**

#### **INTERNAL CONTROL DEFICIENCIES:**

##### 2023-001 Segregation of Duties

Criteria - Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the City's financial statements.

Condition - Generally, one or two individuals have control over each of the following areas for the City:

- (1) Cash - preparing bank account reconciliations, cash receipt and disbursement functions and handling and recording cash. There is not independent review of the bank reconciliations.
- (2) Receipts - collecting, depositing, recording and posting. The initial listing is not reviewed by an independent person.
- (3) Disbursements - purchasing, check preparation, signing, recording and posting.
- (4) Payroll - recordkeeping, preparation and distribution.

Cause - The City has a limited number of employees and procedures have not been designed to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect - Inadequate segregation of duties could adversely affect the City's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation - The City should review its control activities to obtain the maximum internal control possible under the circumstances utilizing currently available staff.

Response - The City is continuously looking at ways to improve their processes. We have made many changes on segregation of duties and believe we may have a system that would detect errors or misappropriations.

Conclusion - Response accepted.

**CITY OF POLK CITY**

Schedule of Findings - Continued

Year ended June 30, 2023

**Part I: Findings Related to the Financial Statements - Continued:**

**INSTANCES OF NON-COMPLIANCE:**

No matters were noted.

**Part II: Other Findings Related to Required Statutory Reporting:**

2023-A Certified Budget - Disbursements during the year ended June 30, 2023 exceeded the amounts budgeted in Public Works Function. Chapter 384.20 of the Code of Iowa states, in part, "Public monies may not be expended or encumbered except under an annual or continuing appropriation."

Recommendation - The budget should have been amended in accordance with Chapter 384.18 of the Code of Iowa before disbursements were allowed to exceed the budget.

Response - The budget will be amended in the future, if applicable.

Conclusion - Response accepted.

2023-B Questionable Disbursements - No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.

2023-C Travel Expense - No disbursements of City money for travel expenses of spouses of City officials or employees were noted.

2023-D Business Transactions - Business transaction between the City and City officials or employees are detailed as follows:

<u>Name, Title and Business Connection</u>	<u>Transaction/ Description</u>	<u>Amount</u>
Jeff Walters, Council Member Employee of Snyder & Associates	Engineering related services	\$362,259

In accordance with Chapter 362.5(3)(i) of the Code of Iowa, the transactions with Snyder & Associates do not appear to represent a conflict of interest since the Council Member does not own stock in Snyder & Associates.

2023-E Bond Coverage - Surety bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage should be reviewed annually to ensure the coverage is adequate for current operations.

2023-F Council Minutes - Chapter 372.13(6) of the Code of Iowa states, "Within fifteen days following a regular or special meeting of the council, the clerk shall cause the minutes of

**CITY OF POLK CITY**

Schedule of Findings - Continued

Year ended June 30, 2023

**Part II: Other Findings Related to Required Statutory Reporting - Continued:**

the proceedings of the council, including the total expenditures from each City fund, to be published in a newspaper of general circulation in the City”. We observed meeting minutes for five of six meeting observed were published more than 15 days after the meeting.

Recommendation - The City should comply with Chapter 372.13(6) of the Code of Iowa and ensure minutes are published within fifteen day of the meeting as required.

Response - We will take appropriate action to get meetings published timely.

Conclusion - Response acknowledged.

2023-G Deposit and Investments - No instances of non-compliance with the deposit and investment provision of Chapter 12B and 12C of the Code of Iowa and the City’s investment policy were noted.

2023-H Financial Condition - The Debt Service Fund had a deficit balance of \$20,310 at June 30, 2023.

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

Response - This related to payments not received until the next fiscal year.

Conclusion - Response acknowledged.

2023-I Annual Urban Renewal Report - The Annual Urban Renewal Report was approved and was initially certified to the Iowa Department of Management on or before December 1.

2023-J Restricted Donor Activity - No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.





## City of Polk City, Iowa

### City Council Agenda Communication

**Date:** February 12, 2024 City Council Meeting  
**To:** Mayor Steve Karsjen & City Council  
**From:** Chelsea Huisman, City Manager  
**Subject:** Resolution to approve an annexation agreement

---

**BACKGROUND:** On Monday evening, the City Council will review and consider approval of an annexation agreement with the property owner at 5150 NW 110<sup>th</sup> Avenue (also known as E. Southside Dr.). This property owner requested to connect into city water and sanitary sewer. Anytime that request is made of the City, we require the property owner to sign an annexation agreement. The annexation will not be effective until the Council formally annexes the property into city limits, but it allows for us to use the voluntary process when such a time comes that we are ready to annex a larger area of property in that vicinity.

**ALTERNATIVES:** Do not approve

**FINANCIAL CONSIDERATIONS:** No financial considerations. As previously noted, this annexation will not take place until a future date when the city is ready.

**RECOMMENDATION:** It is my recommendation that the Council approve the annexation agreement.

**RESOLUTION NO. 2024-10**

**A RESOLUTION APPROVING AN ANNEXATION AGREEMENT WITH LARRY J. HANDLEY AND DIANE K. HANDLEY CONCERNING THE ANNEXATION OF CERTAIN PROPERTY INTO THE CITY OF POLK CITY, IOWA**

**WHEREAS**, property owners Larry J. Handley and Diane K. Handley, have requested annexation of certain real estate to the City of Polk City, Iowa:

**LEGAL DESCRIPTION:**

Tracts of land in Lots 3 and 5 of the Official Plat of the S ½ of the SE¼, except 7 acres in the NE comer of the SE ¼ of the SW ¼ of Section 6, Township 80 Range 24 West, also the W ½ of the NE ¼ and the North fractional ½ of NW ¼ of Section 7, Township 80 Range 24 West of the 5<sup>th</sup> P.M., described as follows:

Beginning at a point on the North line of Lot 5, 946.8 feet West of the NE comer of said Lot 5 (said NE corner also being the N ¼ comer of Section 7T80R24) thence West on the North line of Lot 5, 25 feet, thence South 253.4 feet, thence East 25 feet, thence North 253.4 feet to the point of beginning, containing 0.145 acres, more or less; AND,

Beginning at the NE comer of Lot 5 (said NE comer also being the N ¼ corner of Section 7T80R24 and the SE comer of Lot 3) thence West 851 feet on the North line of Lot 5 (also being the South line of Lot 3) thence due North 00 degrees West 256 feet, thence North 90 degrees East 851 feet to a point on the East line of Lot 3; thence South 00 degrees East 256 feet to the point of beginning, containing 5.00 acres, more or less.

**WHEREAS**, the property owners have entered into the Annexation Petition and Agreement attached hereto as Exhibit “A”, agreeing to annexation of the above-mentioned property; and

**WHEREAS**, the Annexation Agreement will allow the City of Polk City to move ahead with annexation of the property at such time it deems to be in the best interest of the City; and

**WHEREAS**, upon approval of the Annexation Agreement the property owners will have the right to connect to the City’s sanitary sewer; and

**WHEREAS**, the City Council of the City of Polk City, Iowa deems it appropriate to approve the Annexation Agreement.

**NOW THEREFORE, BE IT RESOLVED** by the City Council of the City of Polk City, Iowa as follows:

1. The Annexation Agreement attached hereto is hereby approved and the Mayor and City Clerk are hereby authorized to sign said Agreement.

2. The City Clerk is authorized and directed to record said Annexation Agreement.

**PASSED AND APPROVED** the 12 day of February 2024.

---

Steve Karsjen, Mayor

ATTEST:

---

Jenny Coffin, City Clerk

**ANNEXATION PETITION AND AGREEMENT**  
**Recorder's Cover Sheet**

**Preparer Information:**

Amy S. Beattie, 6701 Westown Parkway, Suite 100, West Des Moines, IA 50266. Telephone:  
(515) 274-1450.

**Taxpayer Information:**

Larry J. Handley and Diane K. Handley, 5150 NW 110<sup>th</sup> Avenue, Polk City, IA 50226-1037.

**Return Document To:**

Amy S. Beattie, 6701 Westown Parkway, Suite 100, West Des Moines, IA 50266. Telephone:  
(515) 274-1450.

**Grantors:** Larry J. Handley and Diane K. Handley

**Grantees:** City of Polk City, Iowa

**Legal Description:** See Exhibit "A" attached hereto.

**Document or instrument number if applicable:**

---

## ANNEXATION PETITION AND AGREEMENT

**BE IT REMEMBERED**, on this \_\_\_\_ day of \_\_\_\_\_, 2023, that this agreement was made between the City of Polk City, Iowa, a municipal corporation (herein after referred to as “City”), and Larry J. Handley and Diane K. Handley, husband and wife (herein after referred to as “Titleholder”).

Whereas, the Titleholder is the record titleholder of real property legally described as shown on attached Exhibit “A”;

Whereas, the Titleholder hereby makes application for annexation of the above described real property to the City of Polk City, with certain conditions; and

Whereas, the City will agree, by resolution, to accept the annexation of the above-described real property under the following terms and conditions.

Now, therefore, the following is hereby agreed to by the parties:

1. The undersigned Titleholder of the above-described real property hereby makes application to the Mayor and City Council to assent by resolution to such property becoming a part of the City of Polk City, Iowa.
2. Titleholder agrees and acknowledges that upon annexation of the property into the City, the property shall initially be zoned as A-1. Titleholder acknowledges that no zoning reclassification can become effective or binding upon the City until the City has adopted the necessary zoning ordinances under applicable law. The City, however, hereby agrees promptly to initiate the rezoning request and ordinance procedure necessary to rezone the property to R-1.
3. The Titleholder shall connect to City water at their expense for extension of the service line to serve the property, at such time as they choose or as otherwise required by Polk County Health Ordinances or state law. No water connection fee shall be charged to the Titleholder.
4. The Titleholder may connect the current home to City sanitary sewer upon extension of the service line to serve the Property at such time as Titleholder chooses or as required by Polk County Health Ordinances or state law; provided that in all events said sewer line must be within one hundred (100) feet of Titleholder’s parcel boundary before connection shall be required. No sanitary sewer connection fee shall be charged to the Titleholder.
5. The City will not require the paving of driveways that are serving existing structures at the time of the annexation. After the effective date of the annexation, the City will

require driveways to be paved to new structures intended for automobile storage (garages) in accordance with City of Polk City Zoning regulations, at the Titleholder's expense.

6. The City will not require the installation of sidewalks. The City will encourage the installation of sidewalk at such time as development along existing roadways brings sidewalk into the area and the installation of sidewalk on the Titleholder's parcel and adjoining parcels makes a logical connection as determined by the City Council of the City.

7. The Property will be subject to City zoning and nuisance requirements. Provided, however, until such time as the Titleholder's Property is subdivided by subdivision plat or plat of survey, the City agrees:

- a. Existing uses and structures shall be classified as legal conforming or legal non-conforming depending on their configuration, operation and treatment in the current City codes.
- b. Titleholder shall be allowed to have controlled-burn on the Property in accordance with Polk County ordinances or State law.
- c. Titleholder may keep livestock on the Property.
- d. Titleholder may rebuild any barn on the Property, in the event of its partial or total destruction.

This Agreement shall run with the real property and shall be binding upon the Titleholder and their successors, heirs and assigns.

In witness whereof, the City of Polk City, Iowa, a municipal corporation, has caused this Agreement to be duly executed in its name and on its behalf by its Mayor and its seal to be hereunto duly fixed and attested by City Clerk. The Titleholder(s) have caused this Agreement to be executed by its authorized representative.

*Signature Page to Follow*

Dated at Polk City, Iowa, this \_\_\_\_\_ day of \_\_\_\_\_, 2023.

City of Polk City, Iowa

\_\_\_\_\_  
Steve Karsjen, Mayor

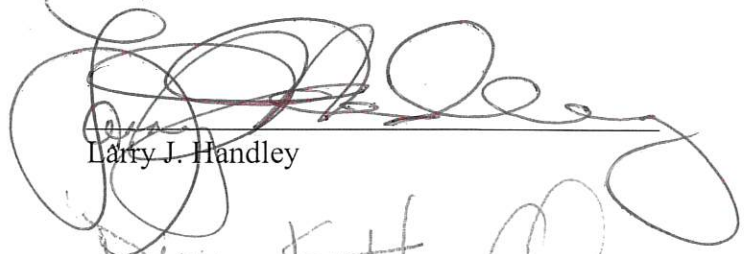
ATTEST:

\_\_\_\_\_  
Jenny Coffin, City Clerk

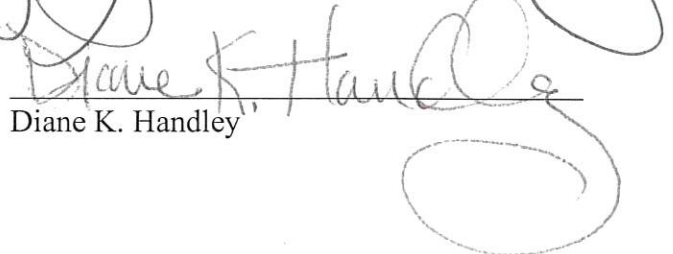
**STATE OF IOWA, POLK COUNTY, ss:**

On this \_\_\_\_ day of \_\_\_\_\_, 2023, before me the undersigned, a Notary Public in and for the State of Iowa, personally appeared **Steve Karsjen** and **Jenny Coffin**, to me personally known, who, being by me duly sworn, did say that they are the Mayor and City Clerk, respectively, of the **City of Polk City, Iowa**; that the instrument was signed on behalf of the City by authority of its City Council, as contained in Resolution No. \_\_\_\_\_ passed by resolution of the City Council under Roll Call No. \_\_\_\_\_ of the City Council on the \_\_\_\_ day of \_\_\_\_\_, 2023; and that **Steve Karsjen** and **Jenny Coffin** as such officers, acknowledged the execution of the instrument to be the voluntary act and deed of the City, by it and by them voluntarily executed.

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



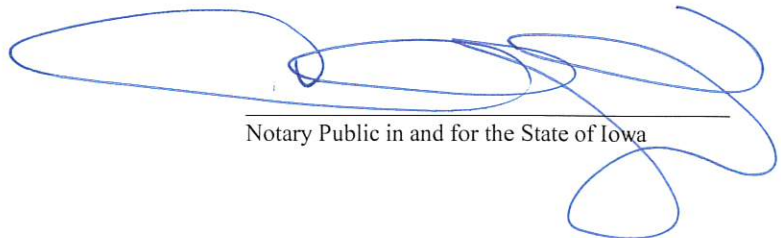
Larry J. Handley



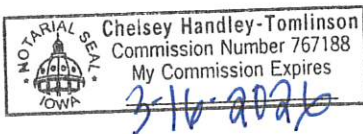
Diane K. Handley

**STATE OF IOWA, POLK COUNTY, ss:**

On this 9<sup>th</sup> day of October, 2023, before me the undersigned, a Notary Public in and for said State, personally appeared **Larry J. Handley** and **Diane K. Handley**, husband and wife, to me known to be the persons named in and who executed the foregoing instrument to which is attached; and acknowledged that they executed the instrument as their voluntary act and deed.



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



## EXHIBIT "A"

Tracts of land in Lots 3 and 5 of the Official Plat of the S  $\frac{1}{2}$  of the SE  $\frac{1}{4}$ , except 7 acres in the NE corner of the SE  $\frac{1}{4}$  of the SW  $\frac{1}{4}$  of Section 6, Township 80 Range 24 West, also the W  $\frac{1}{2}$  of the NE  $\frac{1}{4}$  and the North fractional  $\frac{1}{2}$  of NW  $\frac{1}{4}$  of Section 7, Township 80 Range 24 West of the 5<sup>th</sup> P.M., described as follows:

Beginning at a point on the North line of Lot 5, 946.8 feet West of the NE corner of said Lot 5 (said NE corner also being the N  $\frac{1}{4}$  corner of Section 7T80R24) thence West on the North line of Lot 5, 25 feet, thence South 253.4 feet, thence East 25 feet, thence North 253.4 feet to the point of beginning, containing 0.145 acres, more or less; AND,

Beginning at the NE corner of Lot 5 (said NE corner also being the N  $\frac{1}{4}$  corner of Section 7T80R24 and the SE corner of Lot 3) thence West 851 feet on the North line of Lot 5 (also being the South line of Lot 3) thence due North 00 degrees West 256 feet, thence North 90 degrees East 851 feet to a point on the East line of Lot 3; thence South 00 degrees East 256 feet to the point of beginning, containing 5.00 acres, more or less.



**RESOLUTION NO. 2024-11**

**A RESOLUTION APPROVING A MAINTENANCE AGREEMENT  
FOR HOME STATE BANK SITE PLAN**

---

**WHEREAS**, the City Council for Polk City Iowa, approved the Site Plan for Home State Bank on August 22, 2023 with subsequent amendments most recently approved on January 8, 2024; and

**WHEREAS**, the developer has signed a Maintenance Agreement for the purposes of planting, preserving, protecting and maintain trees on the property; and

**WHEREAS**, the City Engineer and the City Attorney recommend approval of said Maintenance Agreement

**NOW, THEREFORE, BE IT RESOLVED**, the City Council of the City of Polk City, Iowa hereby accepts the recommendations of the City Engineer and the City Attorney and deems it appropriate to approve the Maintenance Agreement for Home State Bank.

**PASSED AND APPROVED** the 12 day February 2024.

---

Steve Karsjen, Mayor

ATTEST:

---

Jenny Coffin, City Clerk

**WHEN RECORDED RETURN TO:**

Amy S. Beattie  
550 39<sup>th</sup> Street, Suite 200  
Des Moines, IA 50312

Preparer: Amy S. Beattie, 6701 Westown Parkway, Suite 100, West Des Moines, IA 50266 515-274-1450

**MAINTENANCE AGREEMENT**

**HOME STATE BANK**, as owner of the below-described property (“Owner”), does hereby agree to a Maintenance Agreement upon, over, through and across the following property (“Property”):

OUTLOT Y - CROSSROADS AT THE LAKE PLAT 2, an Official Plat now included  
in Polk City, Polk County, Iowa

for the purpose of planting, preserving, protecting and maintaining trees on the Property.

The Owner agrees to the following terms and conditions:

1. **PLANTING AND MAINTENANCE.** Home State Bank shall plant the area with trees as shown on the Site Plan Amendment approved by the City Council of Polk City on the 22<sup>nd</sup> day of January, 2024. The Site Plan Amendment is attached hereto as Exhibit “A”. Home State Bank shall be responsible to maintain the trees on the Property, including trimming and pruning as well as replacement of deceased trees. Home State Bank shall be responsible for maintaining the tree screening as required by Polk City Municipal Code and the City of Polk City.
2. **ANNUAL SITE VISIT.** Home State Bank shall schedule a site visit with the City of Polk City’s staff, or a designated representative thereof, to visit the Property and review the conditions of all the trees included in the Site Plan Amendment. Home State Bank shall contact the City no later than May 1<sup>st</sup> each year; provided, however, the meeting can be scheduled after that date, based on availability and schedule of the City staff or its designated representative.
3. **TERM.** The term of this Agreement shall be five (5) years and terminate on June 30, 2029, with the final review being scheduled for May of 2029.
4. **RIGHT OF ACCESS BY CITY.** If the Property is not maintained in conformance with said Site Plan Amendment and, after notification to the Owner, the specified maintenance issues have not been addressed, the City may determine that it shall maintain the Property as provided herein, and its agents, contractors, employees and assigns shall have the right of access to the Property and have all rights of ingress and egress reasonably necessary

for such purpose, for the inspection of the Property and the enforcement of the Agreement. The cost of said maintenance will be invoiced to and shall be paid by Home State Bank.

5. **AGREEMENT RUNS WITH LAND.** This Agreement shall be deemed to run with the land and shall be binding on Home State Bank and on its successors and assigns.

Signed this \_\_\_\_\_ day of \_\_\_\_\_, 2024.

**HOME STATE BANK**

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

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

**STATE OF IOWA, COUNTY OF POLK, ss:**

On this \_\_\_\_ day of \_\_\_\_\_, 2024, before me, the undersigned, a Notary Public in and for the said State, personally appeared \_\_\_\_\_, to me personally known, who being by me duly sworn, did say that he is the \_\_\_\_\_ of the corporation executing the within and foregoing instrument to which this is attached; that no seal has been procured by the corporation; that the instrument was signed on behalf of the corporation by authority of its Board of Directors; and that \_\_\_\_\_, as said officer, acknowledged the execution of the foregoing instrument to be the voluntary act and deed of the corporation, by it and by him voluntarily executed.

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

**EXHIBIT "A"**  
**SITE PLAN AMENDMENT**

# HOME STATE BANK SITE PLAN AMENDMENT

## POLK CITY, IOWA

SUBMITTAL AND REVISION TABLE		
SUBMITTAL	DATE	DESCRIPTION
1	1/5/2024	CITY SUBMITTAL #1
2	1/12/2024	CITY SUBMITTAL #2

### APPLICANT:

HOME STATE BANK  
1370 NW 18TH ST. SUITE 101  
ANKENY, IA 50023  
ATTN: ERIC HOCKENBERRY

### ENGINEER/ SURVEYOR:

MCCLURE ENGINEERING COMPANY  
1360 NW 121ST STREET  
CLIVE, IOWA 50325  
515.964.1229  
ATTN: TRENT SMITH

### SITE ADDRESS:

101 E. BRIDGE ROAD  
POLK CITY, IA 50226

### PARKING:

VEHICLE PARKING:  
REQUIREMENTS: 1ST FLOOR 2ND FLOOR  
1 SPACE / 200 SF 1 SPACE / 400 SF  
REQUIRED: 6490 / 200 = 33 SPACES 3170 / 400 = 8  
TOTAL = 41 SPACES  
PROVIDED: VEHICLE SPACES = 42  
ADA SPACES = 2 SPACES  
TOTAL SPACES PROVIDED = 44 SPACES

### DEVELOPMENT SUMMARY:

GROSS LAND AREA: =96,903 S.F. (2.22 AC.)  
PROJECT IMPERVIOUS AREA:  
PAVING AREA =25,287± S.F. (25.9%)  
BUILDING AREA =6,490± S.F. (6.7%)  
TOTAL =31,777± S.F. (32.6%)  
PROJECT OPEN SPACE:  
PROVIDED = 65,322± S.F. (67.4%)

### PROPERTY OWNER:

HOME STATE BANK  
1370 NW 18TH ST. SUITE 101  
ANKENY, IA 50023  
ATTN: ERIC HOCKENBERRY

### EXISTING ZONING:

C2 - COMMERCIAL DISTRICT

### LEGAL DESCRIPTION:

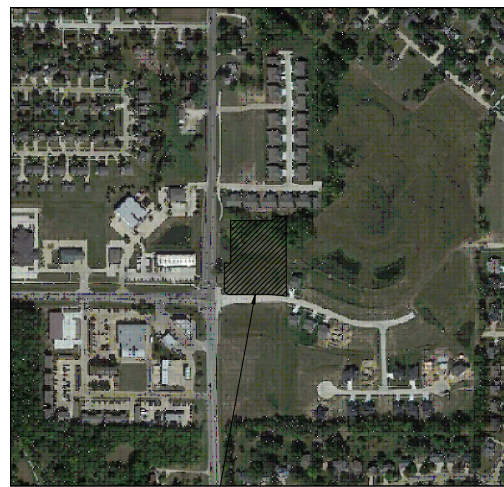
OUTLOT 'Y' - CROSSROADS AT THE LAKE PLAT 2

### BUILDING SUMMARY:

TOTAL NUMBER OF BUILDINGS = 1  
TOTAL NUMBER OF STORIES = 2  
FLOOR SQUARE FOOTAGE 1ST FLOOR 2ND FLOOR  
6,546 ± SF 2,169 ± SF  
TOTAL BUILDING S.F. = 8,715 ± S.F.

### BUILDING SCHEDULE:

ESTIMATED CONSTRUCTION START: FALL 2022  
ESTIMATED CONSTRUCTION FINISH: FALL 2023

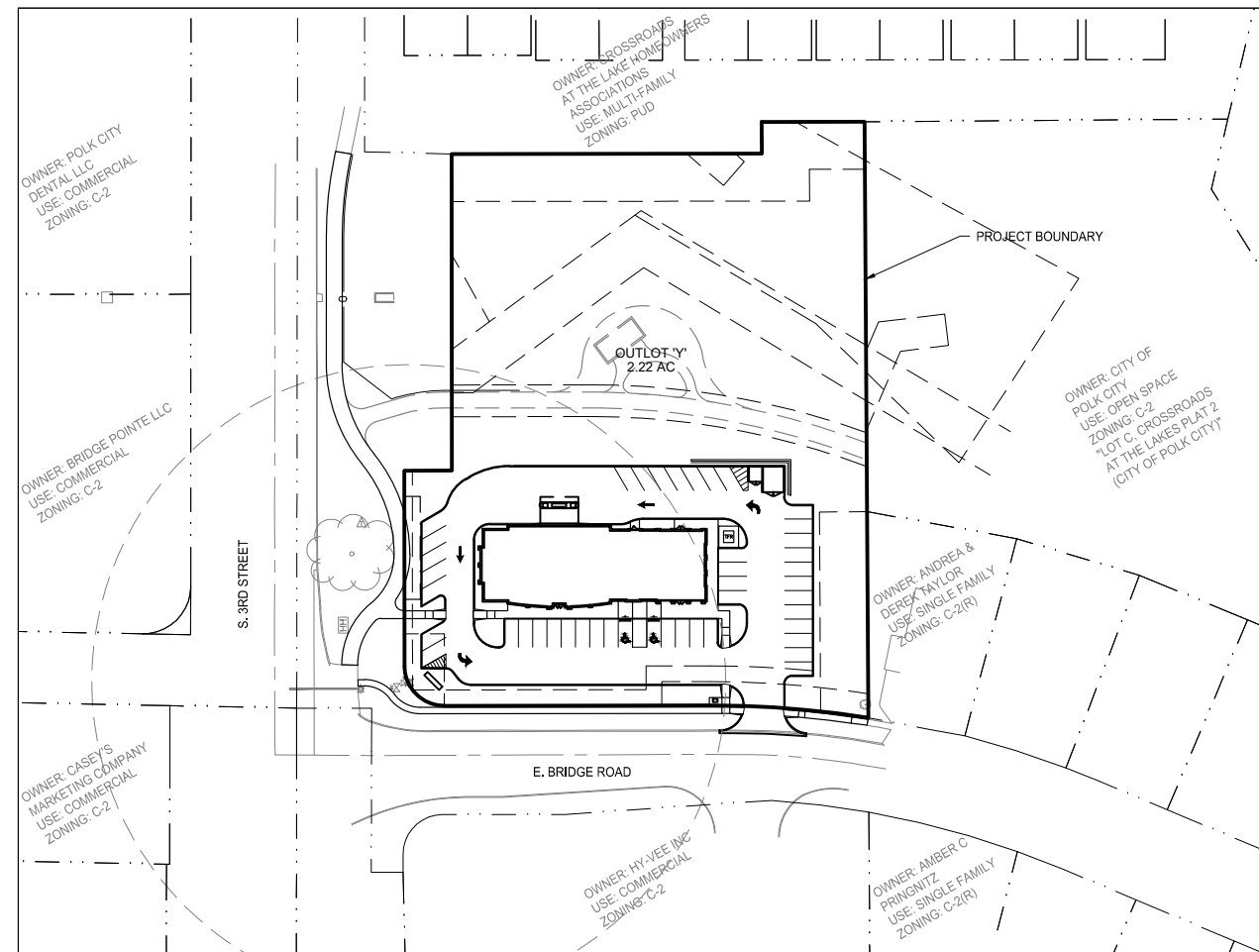
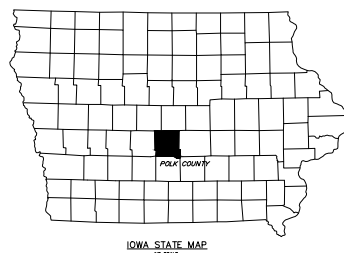


PROJECT LOCATION

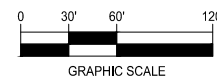


### VICINITY SKETCH

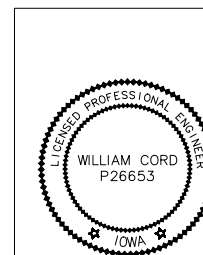
NO SCALE



ALL CONSTRUCTION SHALL BE COMPLETED IN ACCORDANCE WITH THE 2022 IOWA STATEWIDE URBAN DESIGN STANDARD AND SPECIFICATIONS FOR PUBLIC IMPROVEMENTS AS ACCEPTED BY POLK CITY EXCEPT WHERE ALTERED OR AMENDED BY THESE PLANS.



Sheet List Table		
Sheet NO	Sheet NO	Sheet Description
01	GN-01	COVER SHEET
02	GN-02	GENERAL NOTES
03	GN-03	EXISTING CONDITIONS AND REMOVALS
04	GN-04	OVERALL SITE PLAN
05	ER-01	SEDIMENT AND EROSION CONTROL
06	GR-01	GRADING PLAN
07	GR-02	GRADING DETAILS & ADA DESIGN
08	UT-01	UTILITIES
09	LA-01	LANDSCAPE PLAN
10	LA-02	LANDSCAPE DETAILS
11	LA-03	LANDSCAPE DETAILS
12	DT-01	DETAILS
13	RW-01	RETAINING WALL DESIGN



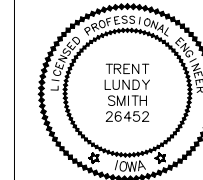
I HEREBY CERTIFY THAT THIS ENGINEERING DOCUMENT WAS PREPARED BY ME OR UNDER MY DIRECT PERSONAL SUPERVISION AND THAT I AM A DULY LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF IOWA.

*William Cord* 2023.10.24  
WILLIAM CORD, PE NO. 26653 DATE:

MY LICENSE RENEWAL DATE IS DECEMBER 31, 2024

PAGES OR SHEETS COVERED BY THIS SEAL:

SHEET 13



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

*Trent Lundy Smith* 2024.02.07  
TRENT LUNDY SMITH, PE NO. 26452 DATE:

MY LICENSE RENEWAL DATE IS DECEMBER 31, 2024

PAGES OR SHEETS COVERED BY THIS SEAL:

SHEET 1-18

COVER SHEET

HOME STATE BANK  
SITE PLAN AMENDMENT  
POLK CITY, IOWA  
210894-000  
JANUARY 5, 2024

REVISIONS

- .
- .
- .
- .

ENGINEER T SMITH DRAWN BY -

CHECKED BY - FIELD BOOK NO. -

DRAWING NO. SHEET NO.

GN-01 01 / 13



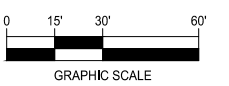


**NOTICE:**  
McClure Engineering Company waives any and all responsibility and liability for problems which arise from failure to follow these Plans, Specifications, and the engineering intent they convey, or for problems which arise from failure to obtain and/or follow the engineers guidance with respect to any errors, omissions, inconsistencies, ambiguities, or conflicts which are alleged.

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**EXISTING CONDITIONS AND REMOVALS**

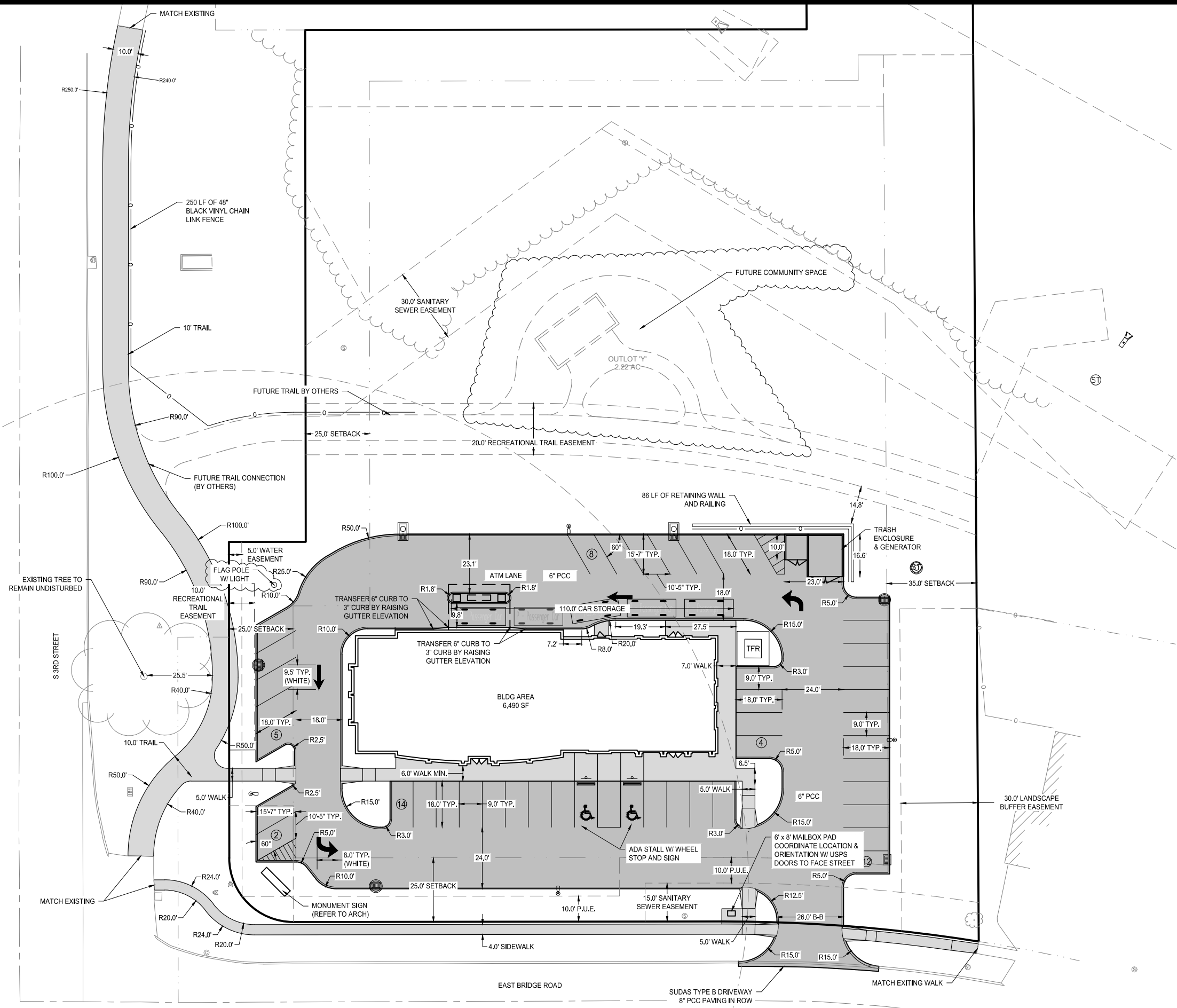


**HOME STATE BANK  
SITE PLAN AMENDMENT**  
POLK CITY, IOWA  
210894-000  
JANUARY 5, 2024

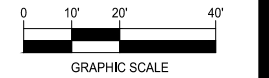
REVISIONS

ENGINEER	DRAWN BY
T SMITH	-
CHECKED BY	FIELD BOOK NO.
-	-





**OVERALL SITE PLAN**



**HOME STATE BANK  
SITE PLAN AMENDMENT**  
POLK CITY, IOWA  
210894-000  
JANUARY 5, 2024

REVISIONS

- 
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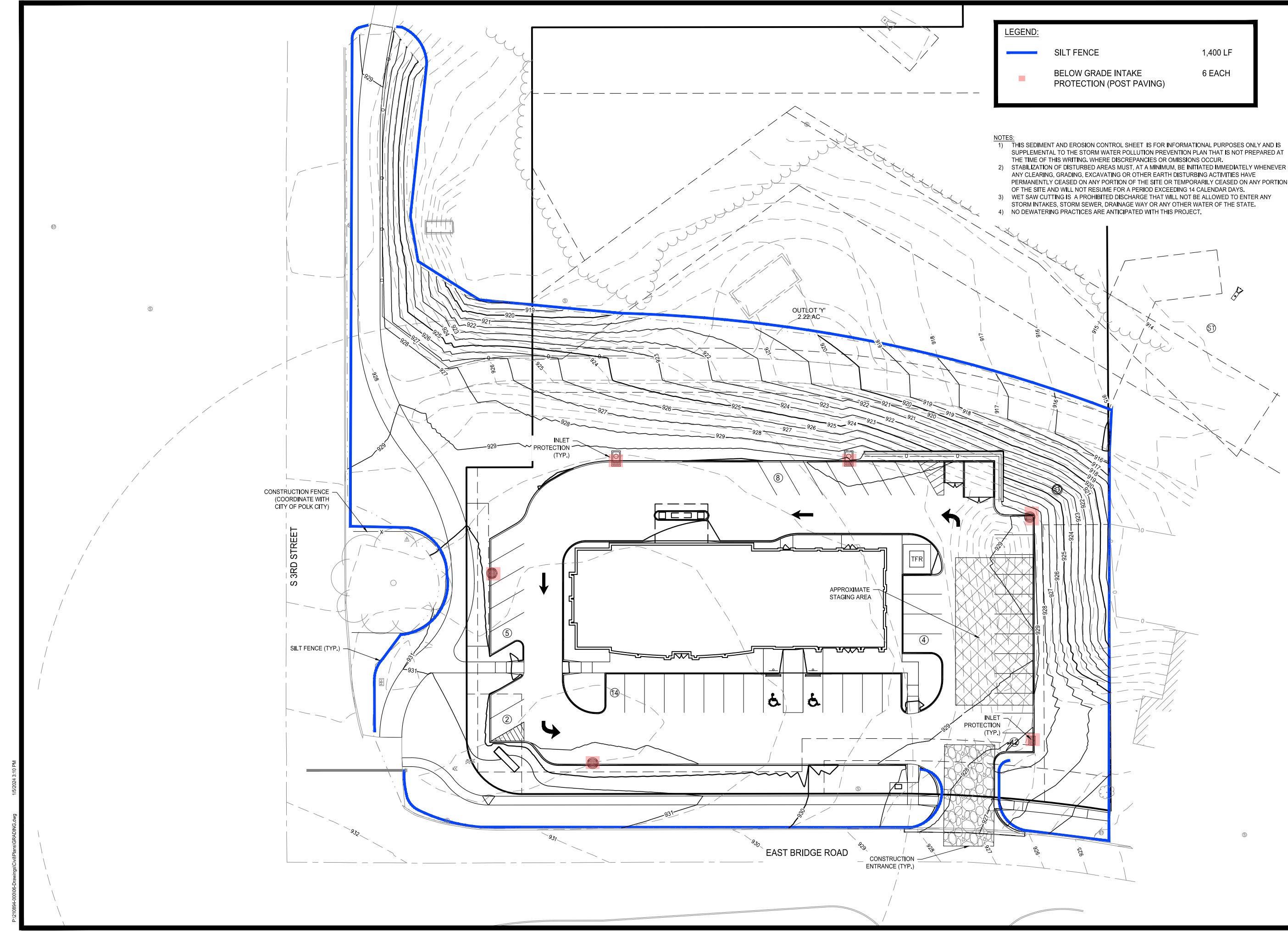
ENGINEER: T SMITH  
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FIELD BOOK NO.: -



DRAWING NO.: GN-04  
SHEET NO.: 04 / 13

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**LEGEND:**

	SILT FENCE	1,400 LF
	BELOW GRADE INTAKE PROTECTION (POST PAVING)	6 EACH

- NOTES:**
- 1) THIS SEDIMENT AND EROSION CONTROL SHEET IS FOR INFORMATIONAL PURPOSES ONLY AND IS SUPPLEMENTAL TO THE STORM WATER POLLUTION PREVENTION PLAN THAT IS NOT PREPARED AT THE TIME OF THIS WRITING. WHERE DISCREPANCIES OR OMISSIONS OCCUR.
  - 2) STABILIZATION OF DISTURBED AREAS MUST, AT A MINIMUM, BE INITIATED IMMEDIATELY WHENEVER ANY CLEARING, GRADING, EXCAVATING OR OTHER EARTH DISTURBING ACTIVITIES HAVE PERMANENTLY CEASED ON ANY PORTION OF THE SITE OR TEMPORARILY CEASED ON ANY PORTION OF THE SITE AND WILL NOT RESUME FOR A PERIOD EXCEEDING 14 CALENDAR DAYS.
  - 3) WET SAW CUTTING IS A PROHIBITED DISCHARGE THAT WILL NOT BE ALLOWED TO ENTER ANY STORM INTAKES, STORM SEWER, DRAINAGE WAY OR ANY OTHER WATER OF THE STATE.
  - 4) NO DEWATERING PRACTICES ARE ANTICIPATED WITH THIS PROJECT.

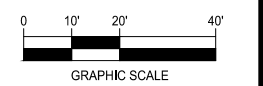
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**SEDIMENT AND EROSION CONTROL**



**HOME STATE BANK  
 SITE PLAN AMENDMENT**

POLK CITY, IOWA  
 210894-000  
 JANUARY 5, 2024

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SEE GR-02 FOR GRADING DETAIL



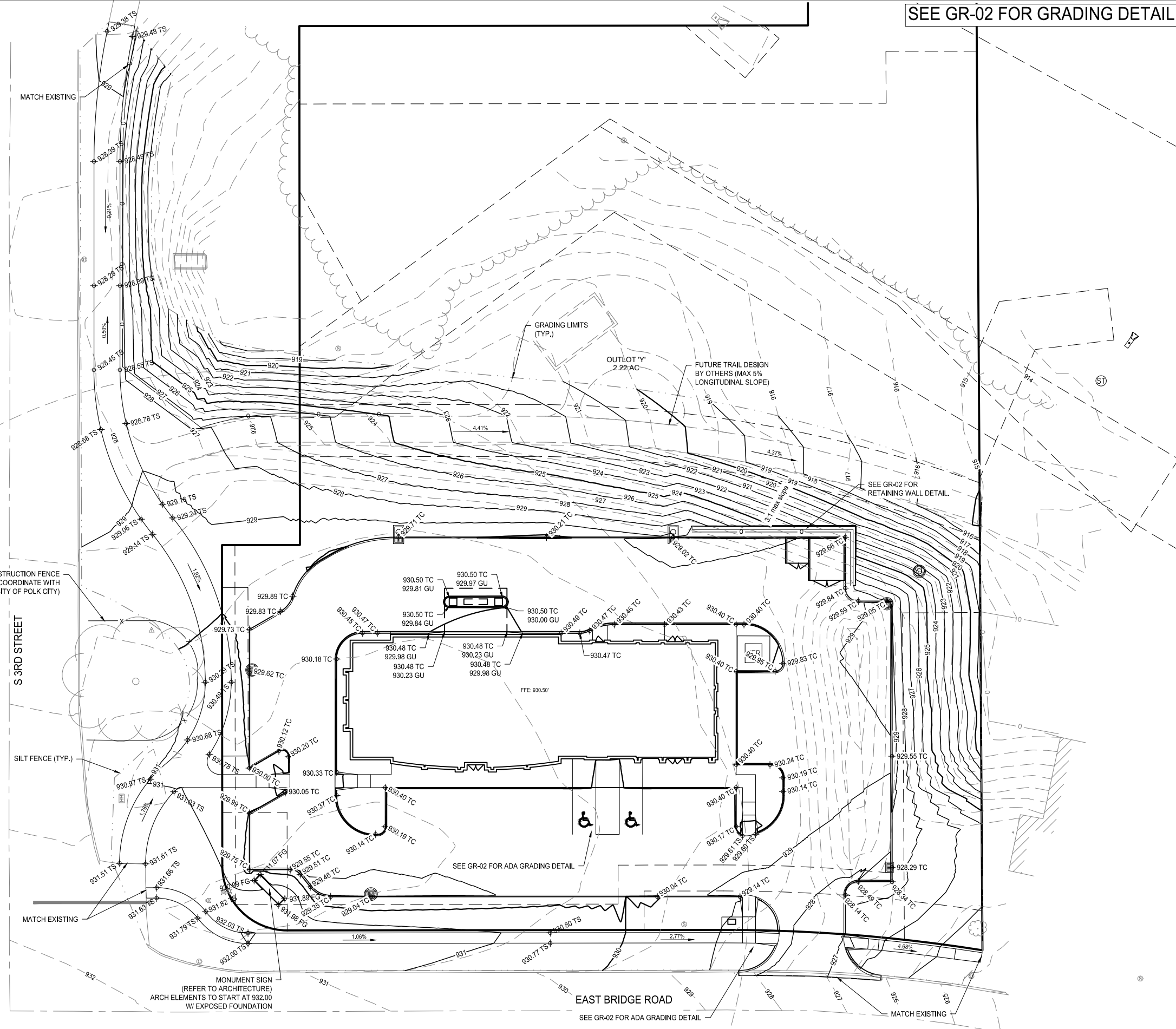
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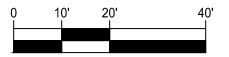
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**GRADING PLAN**



NORTH



GRAPHIC SCALE

**HOME STATE BANK  
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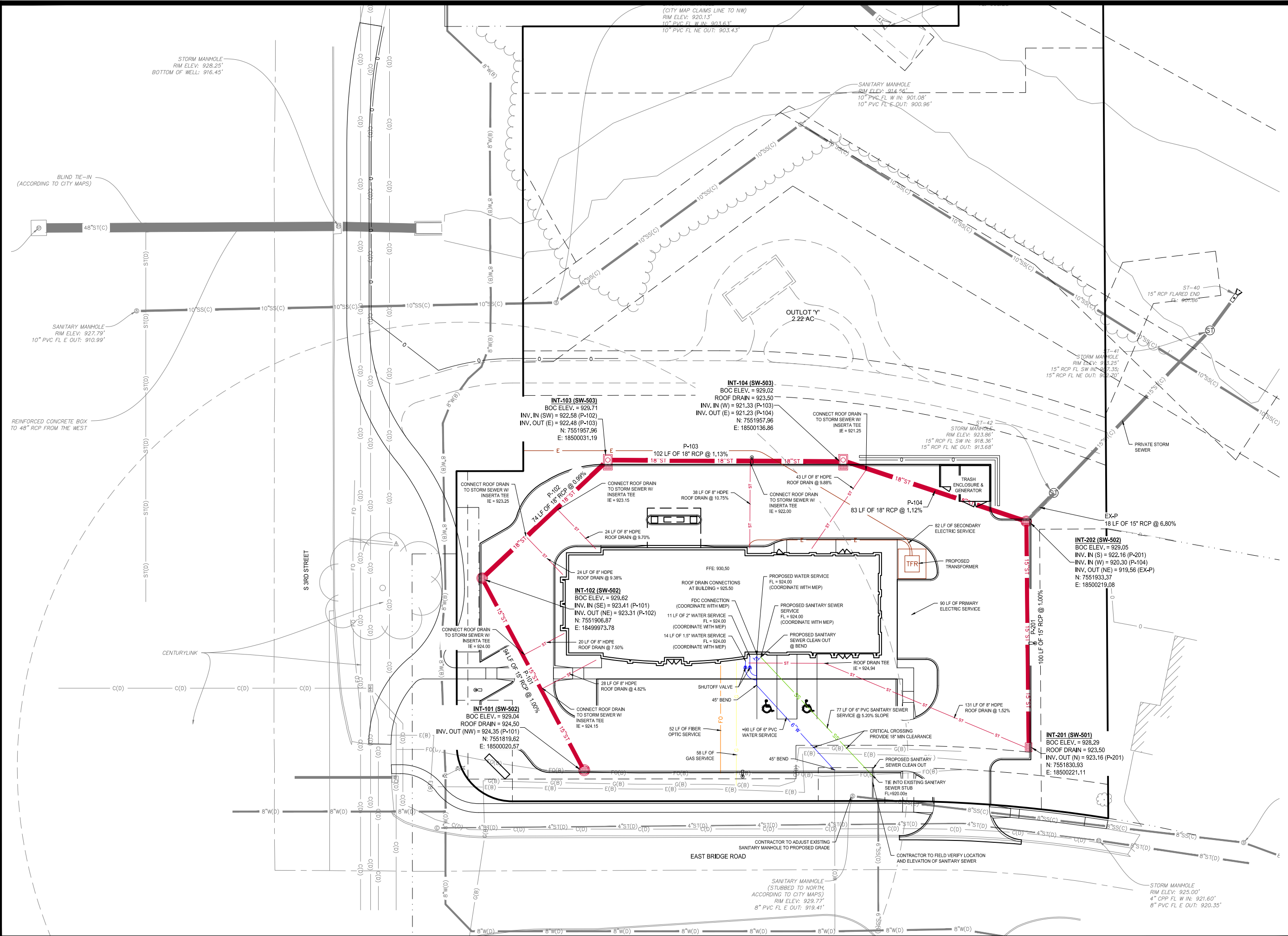
**GR-01**

**06 / 13**

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**UTILITY PLAN**



**NORTH**



GRAPHIC SCALE

**HOME STATE BANK  
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POLK CITY, IOWA  
210894-000  
JANUARY 5, 2024

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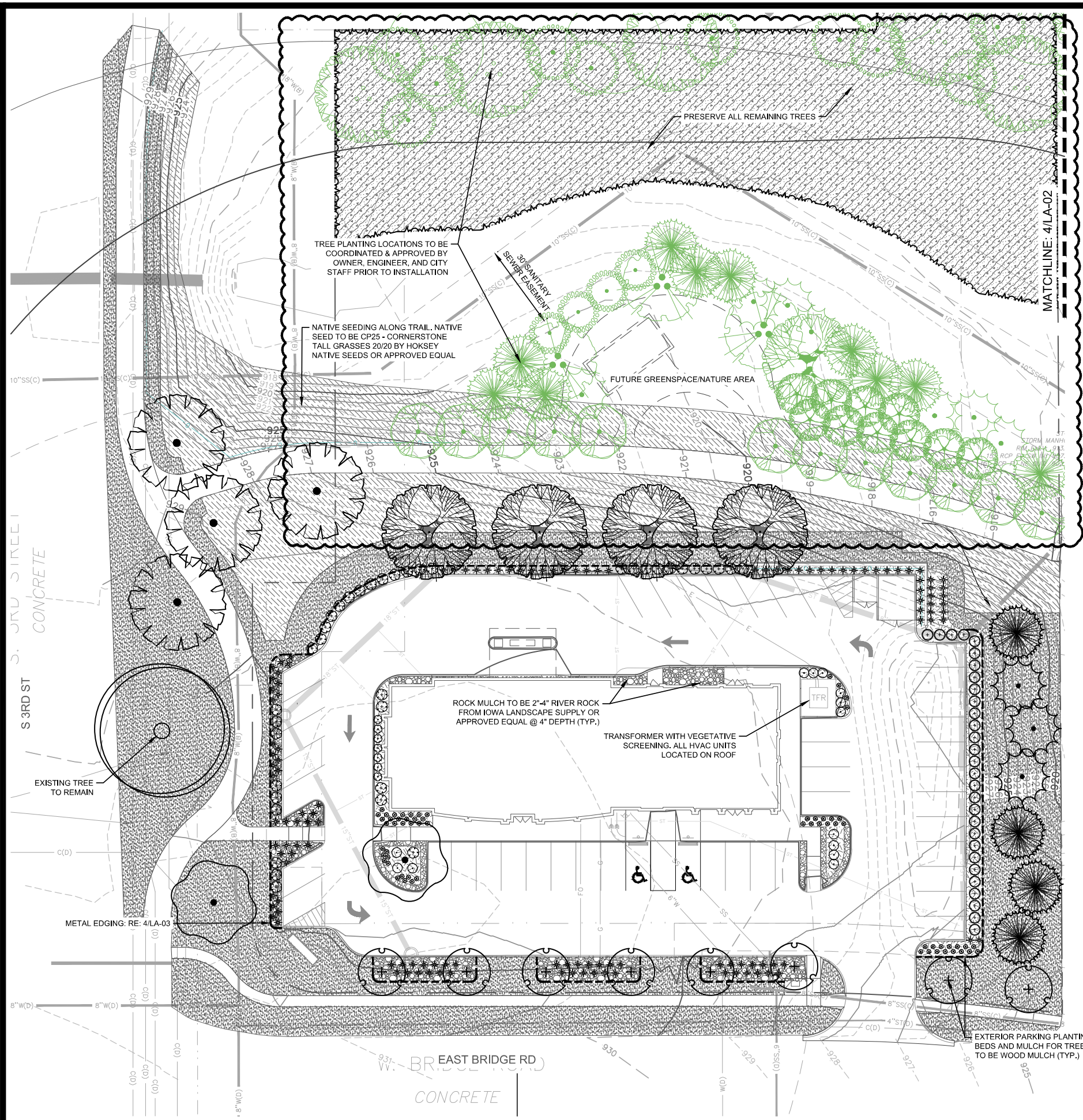
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UT-01

**SHEET NO.**  
08 / 13

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**PLANT SCHEDULE**

SYMBOL	BOTANICAL / COMMON NAME
<b>TREES</b>	
	<i>Betula nigra</i> 'Heritage' / Multi-Stem Heritage River Birch Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Ginkgo biloba</i> 'Autumn Gold' / Autumn Gold Maidenhair Tree (Male Var.)
	<i>Gleditsia triacanthos inermis</i> 'Skycole' TM / Skyline Honey Locust
	<i>Liriodendron tulipifera</i> / Tulip Poplar Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Ostrya virginiana</i> / American Hophornbeam Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Pinus strobus</i> / White Pine Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Quercus macrocarpa</i> / Burr Oak Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Quercus robur</i> x <i>alba</i> 'Crimmschmid' TM / Crimson Spire Oak Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Quercus shumardii</i> / Shumard Oak
<b>EVERGREEN TREES</b>	
	<i>Picea abies</i> / Norway Spruce Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Pinus mugo</i> 'Tannenbaum' / Tannenbaum Mugo Pine Trees in green indicate a new tree as part of the tree replacement strategy
	<i>Taxodium distichum imbricarium</i> / Pond Cypress Trees in green indicate a new tree as part of the tree replacement strategy
<b>ORNAMENTAL TREES</b>	
	<i>Cercis canadensis</i> / Redbud Trees in green indicate a new tree as part of the tree replacement strategy
<b>SHRUBS</b>	
	<i>Hydrangea arborescens</i> / Wild Hydrangea
	<i>Hydrangea paniculata</i> 'Little Lime' / Little Lime Hydrangea
	<i>Rhus aromatica</i> 'Gro-Low' / Gro-Low Sumac
	<i>Spiraea</i> x 'NCSX2' / Double Play Doozie® Spiraea
<b>GRASSES</b>	
	<i>Calamagrostis</i> x <i>acutiflora</i> 'Karl Foerster' / Karl Foerster Grass
<b>PERENNIALS</b>	
	<i>Hemerocallis</i> x 'Rosy Returns' / Rosy Returns Daylily
<b>GROUND COVERS</b>	
	Existing Tree to Remain / 4" Cal or Larger Existing Trees
	<i>Festuca</i> var. / Heat-Tolerant Fescue Sod
	Native Seed Mix - CP25 Cornerstone Tall Grass 20/20 / From Hoksey Native Seeds or App. Equal
	Rock Mulch / Native River Rock
	Wood Mulch / Hardwood Mulch

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**HOME STATE BANK  
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POLK CITY, IOWA  
210894-000  
JANUARY 5, 2024

REVISIONS


ENGINEER: T SMITH  
DRAWN BY: A DEPRIEST  
CHECKED BY:                      FIELD BOOK NO.:

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SHEET NO. 9 / 13

**1 LANDSCAPE PLAN**  
1" = 20'

**2 PLANT LEGEND**  
NTS

NOTE: NO UPLIGHTING IS PROPOSED FOR THE MONUMENT SIGN



PLANT SCHEDULE

SYMBOL	CODE	QTY	BOTANICAL / COMMON NAME	CONT
<b>TREES</b>				
	BE	3	Betula nigra 'Heritage' / Multi-Stem Heritage River Birch Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 2" Cal.
	GA	8	Ginkgo biloba 'Autumn Gold' / Autumn Gold Maidenhair Tree (Male Var.)	B&B, 2" Cal.
	GS	2	Gleditsia triacanthos inermis 'Skycole' TM / Skyline Honey Locust	B&B, 2" Cal.
	LT	5	Liriodendron tulipifera / Tulip Poplar Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 3" Cal.
	OV	10	Ostrya virginiana / American Hophornbeam Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 2" Cal.
	PS2	8	Pinus strobus / White Pine Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 3" Cal.
	QM	7	Quercus macrocarpa / Burr Oak Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 3" Cal.
	QC	4	Quercus robur x alba 'Crimschmidt' TM / Crimson Spire Oak Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 2" Cal.
	QS	4	Quercus shumardii / Shumard Oak	B&B, 2" Cal.
<b>EVERGREEN TREES</b>				
	PN	14	Picea abies / Norway Spruce Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 2" Cal.
	PT2	10	Pinus mugo 'Tannenbaum' / Tannenbaum Mugo Pine Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 2" Cal.
	TV	13	Taxodium distichum imbricarium / Pond Cypress Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 3" Cal.
<b>ORNAMENTAL TREES</b>				
	CE	12	Cercis canadensis / Redbud Trees in green indicate a new tree as part of the tree replacement strategy	B&B, 2" Cal.
<b>SHRUBS</b>				
	HW	29	Hydrangea arborescens / Wild Hydrangea	5 gal
	HT	38	Hydrangea paniculata 'Little Lime' / Little Lime Hydrangea	5 gal
	RG	13	Rhus aromatica 'Gro-Low' / Gro-Low Sumac	5 gal
	SD	7	Spiraea x 'NCSX2' / Double Play Doozie® Spiraea	5 gal
<b>GRASSES</b>				
	CK	130	Calamagrostis x acutiflora 'Karl Foerster' / Karl Foerster Grass	1 gal
<b>PERENNIALS</b>				
	HR	62	Hemerocallis x 'Rosy Returns' / Rosy Returns Daylily	1 gal
<b>GROUND COVERS</b>				
	ET	19,819 sf	Existing Tree to Remain / 4" Cal or Larger Existing Trees	SF
	FH	17,598 sf	Festuca var. / Heat-Tolerant Fescue Sod	SF
	NS	14,370 sf	Native Seed Mix - CP25 Cornerstone Tall Grass 20/20 / From Hoksey Native Seeds or App. Equal	SF
	RR	2,079 sf	Rock Mulch / Native River Rock	SF
	WM	2,548 sf	Wood Mulch / Hardwood Mulch	SF

1 PLANT SCHEDULE  
NTS

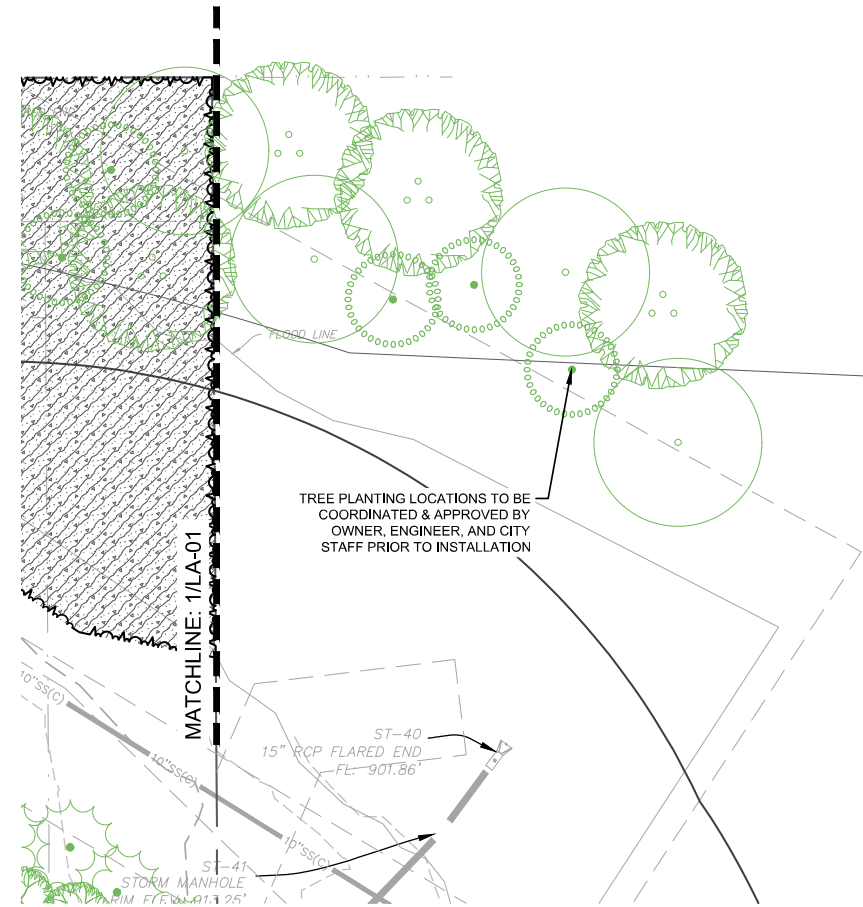
LANDSCAPE REQUIREMENTS		
PER SECTION 1.65 OF THE CITY OF POLK CITY, IOWA UNIFIED DEVELOPMENT ORDINANCE:		
MINIMUM PLANT UNIT REQUIREMENTS		
OPEN SPACE (1.65.19.1)	REQUIREMENT	PROVIDED
LOT 15	2 TREES PER 3,000 SQFT OPEN SPACE (33.331 SQFT DEVELOPED) 6 SHRUBS PER 3,000 SQFT OPEN SPACE	22 TREES REQUIRED - 22 NEW TREES PROVIDED 66 SHRUBS REQUIRED - 80 SHRUBS AND 23 PERENNIALS PROVIDED
VEHICLE USE AREA PLANTINGS (1.65.19.2)	REQUIREMENT	PROVIDED
PLANT SQUARE FOOTAGE (PSF)	20% PARKING LOT AREA TO BE PSF (24,510 SQFT)	4,902 PSF REQUIRED
PARKING LOT TREES	1 TREE PER 700 SQFT OF PSF (4,902 SQFT)	7 TREES REQUIRED - 7 PROVIDED
SCREENING (1.65.19.4)	REQUIREMENT	PROVIDED
EAST PROPERTY LINE	SCREEN TYPE B (SEMI-OPAQUE SCREENING)	PROVIDED PER PLAN (23 SHRUBS AND 7 EVERGREEN TREES PROVIDED)
NORTH SIDE OF PROPERTY	SCREEN TYPE B (SEMI-OPAQUE SCREENING)	PROVIDED PER PLAN (56 SHRUBS AND 19+ TREES PROVIDED)
TREE REPLACEMENT	REQUIREMENT	PROVIDED
NORTH PROPERTY LINE	3 CALIPER INCHES PER 1 CALIPER REACHED (54" REACHED = 168" REPLACED) 33 NEW 3" TREES = 99 CALIPER INCHES REPLACED 42 NEW 2" TREES = 84 CALIPER INCHES REPLACED	183 CALIPER INCHES REPLACED (168 INCHES REQUIRED)

3 LANDSCAPE REQUIREMENT TABLE  
NTS

LANDSCAPE NOTES:

- THIS LANDSCAPE PLAN IS DESIGNED TO BE IN CONFORMANCE WITH THE POLK CITY, IOWA UNIFIED DEVELOPMENT STANDARDS AND SHALL FUNCTION AS PART OF A COORDINATED DOCUMENT. THE LANDSCAPE ARCHITECT WILL COORDINATE CLOSELY WITH THE CITY OF POLK CITY, IOWA TO MAKE SURE FINAL DEVELOPMENT AND PERMIT PLANS ARE IN CONFORMANCE WITH THIS CODE.
- FIELD VERIFY UTILITIES SHOWN ON PLANS PRIOR TO WORK COMMENCEMENT. INFORMATION SHOWN ON PLAN IS FROM AVAILABLE INFORMATION AND ALL LOCATIONS SHOWN SHOULD BE CONSIDERED APPROXIMATE. THE CONTRACTOR AGREES TO BE FULLY RESPONSIBLE FOR ANY AND ALL DAMAGE TO UTILITIES MADE FROM CONSTRUCTION ACTIVITY. IMMEDIATELY NOTIFY PROJECT LANDSCAPE ARCHITECT AND ENGINEER IF DISCREPANCIES ARISE.
- COMPLETE REQUIRED LANDSCAPING FOR THE ENTIRE SITE IN CONFORMANCE TO THE PLANS AND SPECIFICATIONS, INCLUDING BUT NOT LIMITED TO: SEEDED AREAS, SODDED AREAS, NATIVE VEGETATION, SHRUB BEDS, PARKING LOT ISLANDS, AND SITE CLEAN-UP.
- VERIFY QUANTITIES PRIOR TO COMMENCING WORK. REPORT DISCREPANCIES TO THE LANDSCAPE ARCHITECT. PLANT MATERIAL TO BE SPACED AS SHOWN, UNLESS OTHERWISE NOTED.
- VEGETATION SUBSTITUTIONS SHALL BE APPROVED BY PROJECT LANDSCAPE ARCHITECT. SUBSTITUTIONS MADE WITHOUT WRITTEN APPROVAL WILL BE REPLACED WITH APPROVED SELECTIONS AT CONTRACTOR'S COST.
- DISTURBED AREAS DUE TO CONSTRUCTION ACTIVITIES NOT IDENTIFIED ON THESE PLANS SHALL BE REPAIRED AND RESTORED TO ORIGINAL OR BETTER CONDITIONS AT CONTRACTOR'S COST. SOD SHALL BE PROVIDED FOR AREAS NOT DESIGNATED AS BEDS & PAVEMENT.
- CONTRACTOR SHALL COMPLY WITH APPLICABLE CODES AND ORDINANCES REGARDING LANDSCAPING, REFER TO SPECIFICATIONS FOR PLANT MATERIAL, SOILS, AND INSTALLATION METHODS.
- PLANT MATERIAL SHALL COMPLY WITH ALL SIZING AND GRADING STANDARDS OF LATEST EDITION OF "AMERICAN STANDARD FOR NURSERY STOCK".
- INSTALL PLANT MATERIAL IN ACCORDANCE WITH THE AMERICAN ASSOCIATION OF NURSERYMEN LANDSCAPE STANDARDS.
- ALL GINKGO SPECIES ARE TO BE MALE VARIETY ONLY.
- ALL GLEDITSIA SPECIES ARE TO BE A THORNLESS VARIETY
- INSTALL FINISHED GRADES OF SOD, LANDSCAPE BEDS, AND MULCH 1/2" TO 1" BELOW ABUTTING PAVEMENT SURFACES TO ALLOW UNINHIBITED DRAINAGE TO NON-PAVEMENT SURFACES.
- MULCH TO 3" MIN. DEPTH WITH DARK BROWN, DOUBLE SHREDDED HARDWOOD MULCH FOR ALL TREE AND LANDSCAPE BEDS OR AS SPECIFIED. PINE STRAW, BARK MULCH, GORILLA HAIR, OR EQUIVALENT IS NOT AN ACCEPTABLE MULCH. ROCK MULCH TO 3" MIN. DEPTH PER PLANS OR AS SPECIFIED. ADD PREEN OR SNAPSHOT TO

2 LANDSCAPE NOTES  
NTS



4 LANDSCAPE PLAN - CITY LOT  
NTS

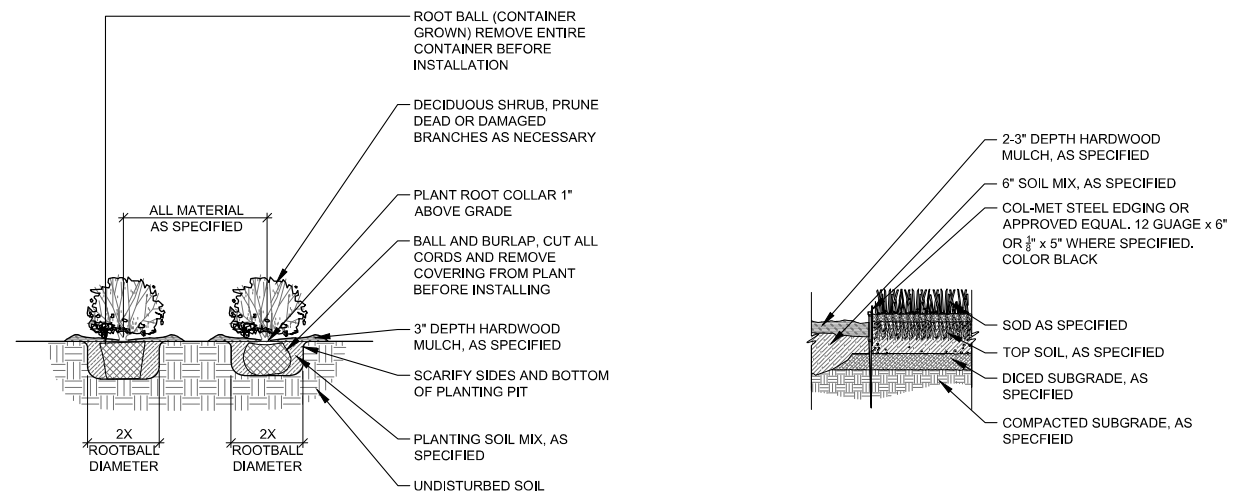
- LANDSCAPE BEDS BEFORE AND AFTER MULCHING FROM MARCH 1 TO OCTOBER 1; IF WINTER INSTALLATION, RETURN NEXT SPRING & INSTALL PREEN/SNAPSHOT WITH NEW MULCH. INSTALL PLANTING BEDS AND ROCK BEDS WITH SPECIFIED WEED BARRIER FABRIC UNDERLAYMENT.
- REMOVE ALL TWINE, WIRE, AND BURLAP FROM TREE AND SHRUB ROOT BALLS. REMOVE ALL PLASTIC WRAP, FABRIC ROPE, ROT PROOF WRAP, AND PLANT IDENTIFICATION TAGS.
  - STAKE ALL TREES WITH A MINIMUM OF TWO (2) STAKES. STAKES TO BE REMOVED AFTER ONE (1) YEAR OF INSTALLATION BY TENANT.
  - TREES SHALL NOT BE PLANTED CLOSER THAN EIGHT HORIZONTAL FEET OF UNDERGROUND UTILITIES UNLESS OTHERWISE NOTED OR PER PLANS. MODIFICATIONS TO TREE PLACEMENT SHALL BE COORDINATED WITH THE LANDSCAPE ARCHITECT AND CAN BE SUBJECT TO CITY REVIEW AND APPROVAL. CONTRACTOR IS RESPONSIBLE FOR UNAPPROVED RELOCATION(S) OR MODIFICATION(S) TO TREE LOCATIONS.
  - TREE TIES SHALL BE DEWITT 20" STRAPS FOR TREE STAKING. USE 10 GAUGE ELECTRIC WIRE. TREES AND STAKES SHALL BE STRAIGHT, PLUMB AND TAUT. TREE STAKES TO BE REMOVED WINTER OF YEAR 2 AFTER INSTALLATION.
  - PROVIDE NATURAL TOPSOIL THAT IS FERTILE, FRIABLE, WITHOUT MIXTURE OF SUBSOIL MATERIALS, AND OBTAINED FROM A WELL DRAINED, AVAILABLE SITE. IT SHALL NOT CONTAIN SUBSTANCES WHICH MAY BE HARMFUL TO PLANT GROWTH. TOPSOIL SHALL BE SCREENED AND FREE FROM CLAY, LUMPS, STONES, ROOTS, PLANTS, OR SIMILAR SUBSTANCES 1" OR MORE IN DIAMETER, DEBRIS, OR OTHER OBJECTS WHICH MIGHT BE A HINDRANCE TO PLANTING OPERATIONS. TOPSOIL SHALL CONTAIN AT LEAST 4-6% ORGANIC MATTER BY WEIGHT AND HAVE A PH RANGE OF 5.5 TO 7.0.
  - PLANT MATERIAL AND IRRIGATION SYSTEM TO BE GUARANTEED FOR ONE (1) YEAR FROM THE DATE OF SUBSTANTIAL COMPLETION AND ACCEPTANCE. PLANT MATERIALS SHALL BE A ONE-TIME-REPLACEMENT AND RECORDS KEPT BY THE LANDSCAPE CONTRACTOR FOR ALL REPLACEMENTS.
  - PLANT MATERIAL SHALL BE OF EXCELLENT QUALITY, FREE OF DISEASE & INFESTATION-TRUE TO TYPE, VARIETY, SIZE SPECIFIED, & FORM PER ANSI STANDARDS.
  - WATER IN EACH PLANT IMMEDIATELY FOLLOWING INSTALLATION AND CONTINUE WATERING ROUTINE UNTIL SUBSTANTIAL PROJECT COMPLETION. CONTRACTOR IS REQUIRED TO COORDINATE WATERING REQUIREMENTS TO THE OWNER THEREAFTER.
  - DELEGATED DESIGN: IRRIGATE LANDSCAPED AND TURF AREAS SHALL BE WITH A PERMANENT, AUTOMATED SYSTEM. PROVIDE A DESIGN TO COVER THE NEW LANDSCAPE AREAS WITH HEAD TO HEAD COVERAGE. ONLY RAINBIRD OR HUNTER IRRIGATION PARTS & EQUIPMENT ARE TO BE USED. DRIP IS PERMITTED. CONTRACTOR TO PROVIDE SITE DRAWINGS DISPLAYING ALL PIPES, HEADS, VALVES, CONTROLLER, WIRE, AND SLEEVES. SLEEVES SHALL BE INSTALLED BY THE GENERAL CONTRACTOR AND COORDINATED WITH THE LANDSCAPE / IRRIGATION CONTRACTOR. 4" PVC SLEEVES WITH CAPS RECOMMENDED. PLACE SLEEVES AND MARK CLEARLY ABOVE GROUND FOR EASE OF FINDING. COORDINATE BACKFLOW, TAP & METER WITH THE GENERAL CONTRACTOR (GC) AND THE GC'S LICENSED PLUMBER. THE IRRIGATION DESIGN / SUBMITTALS SHALL BE SUBMITTED TO THE OWNER AND OWNER'S REPRESENTATIVE & LANDSCAPE ARCHITECT FOR APPROVAL PRIOR TO ORDERING OR INSTALLING ANY MATERIALS FOR THE IRRIGATION SYSTEM. GENERAL CONTRACTOR SHALL MAKE SURE THAT THE METER & BACKFLOW ARE COVERED IN THE BID, AS THE IRRIGATION CONTRACTOR IS LIKELY TO EXCLUDE THESE ITEMS. COORDINATE THESE ITEMS AND SLEEVES.

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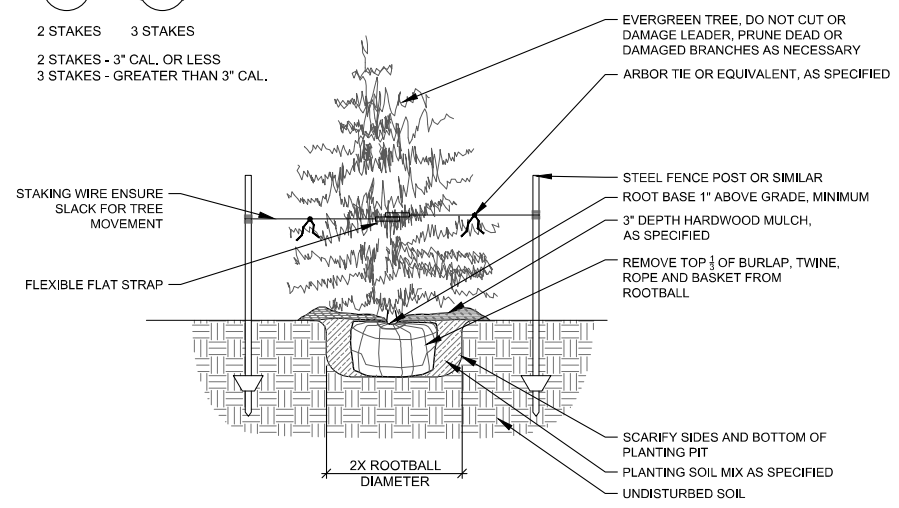
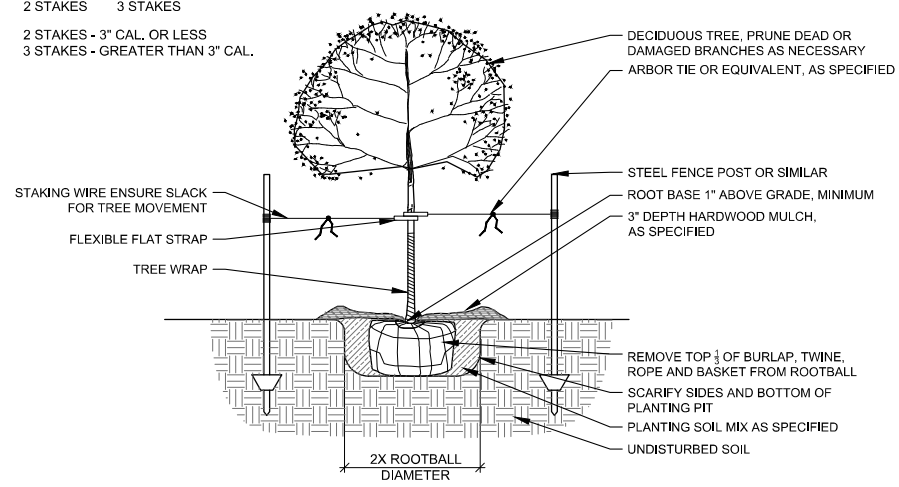
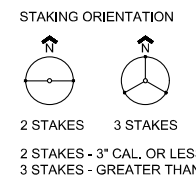
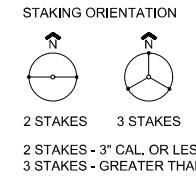
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**3** SHRUB AND PERENNIAL PLANTING  
1/2" = 1'-0"  
329333-04

**4** METAL EDGING  
1" = 1'-0"  
329413.14-02



**1** DECIDUOUS TREE PLANTING  
1/2" = 1'-0"  
329343.02-01

**2** CONIFEROUS TREE PLANTING  
1/2" = 1'-0"  
329343.01-01

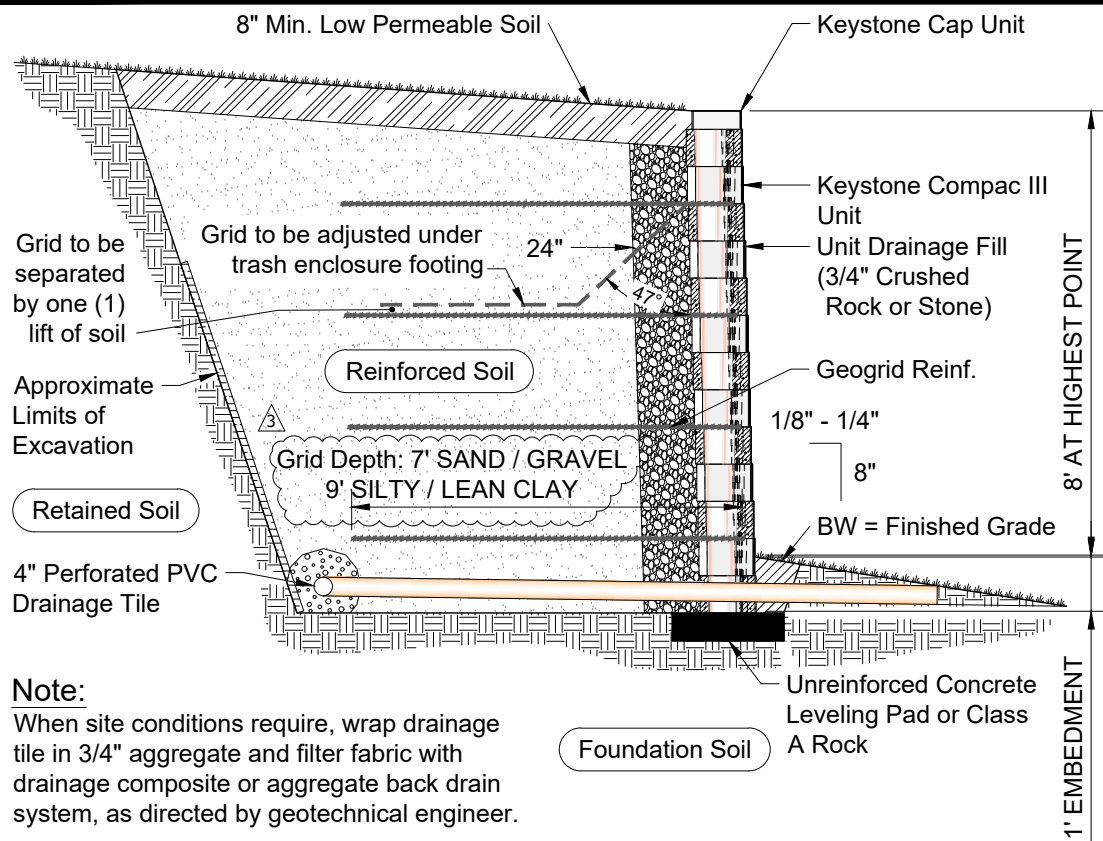
**HOME STATE BANK  
SITE PLAN AMENDMENT**  
POLK CITY, IOWA  
210894-000  
JANUARY 5, 2024

REVISIONS


ENGINEER: T SMITH    DRAWN BY: A DEPRIEST  
CHECKED BY:    FIELD BOOK NO.:

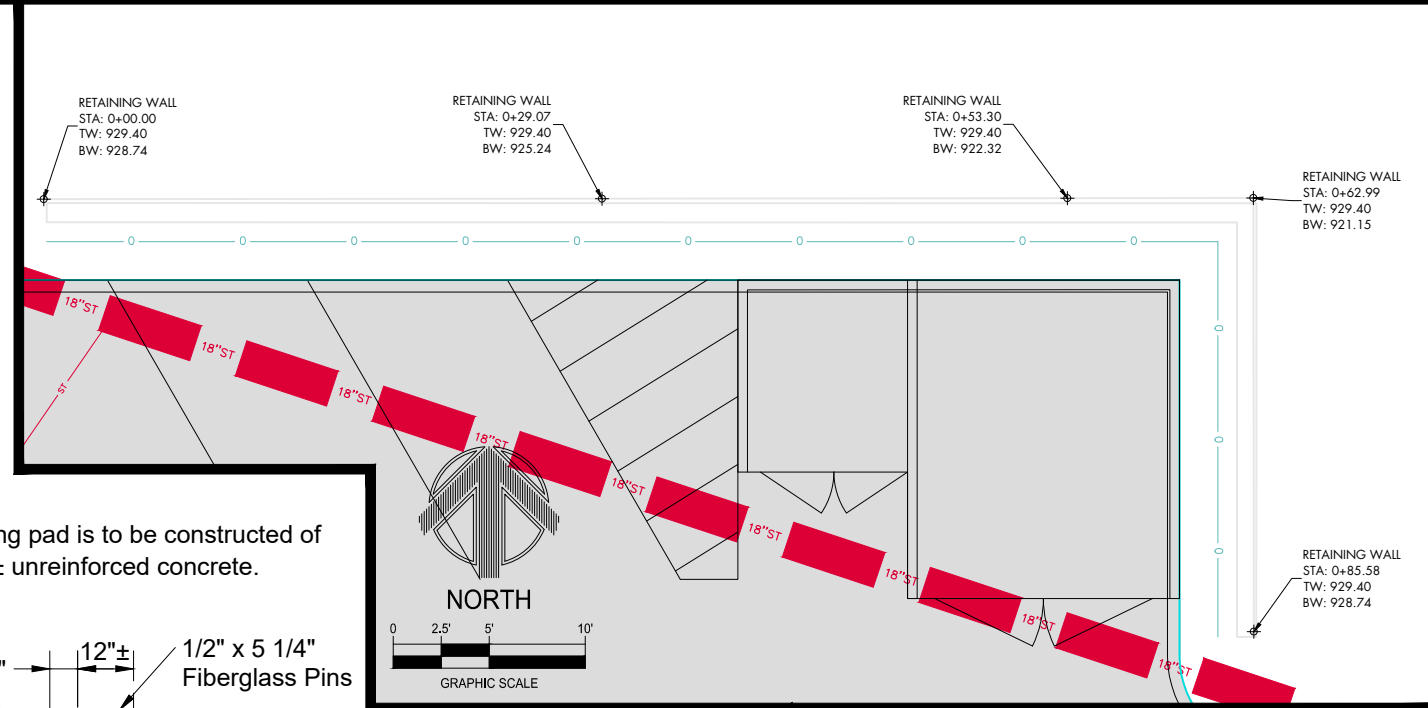




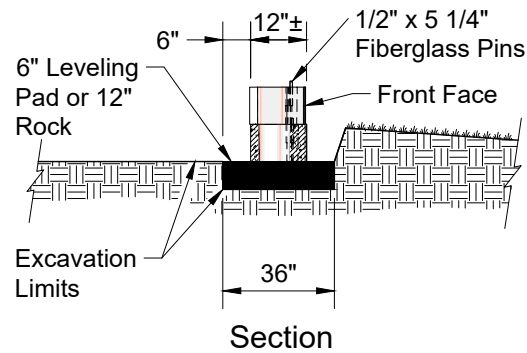


**Typical Reinforced Wall Section**  
Compac III Unit - Near Vertical Setback

**Note:**  
When site conditions require, wrap drainage tile in 3/4" aggregate and filter fabric with drainage composite or aggregate back drain system, as directed by geotechnical engineer.

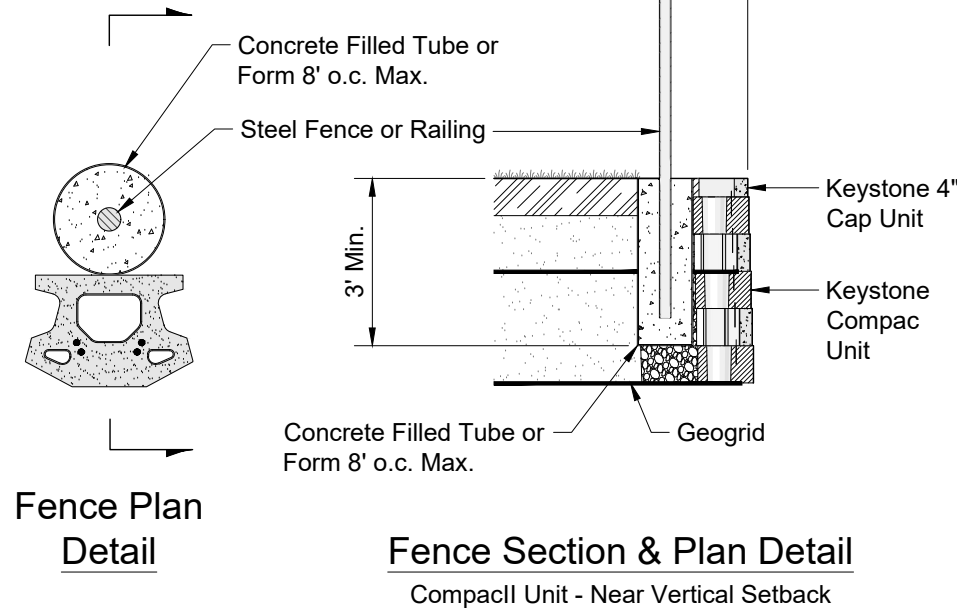


**Note:**  
1. The leveling pad is to be constructed of 2000 psi ± unreinforced concrete.



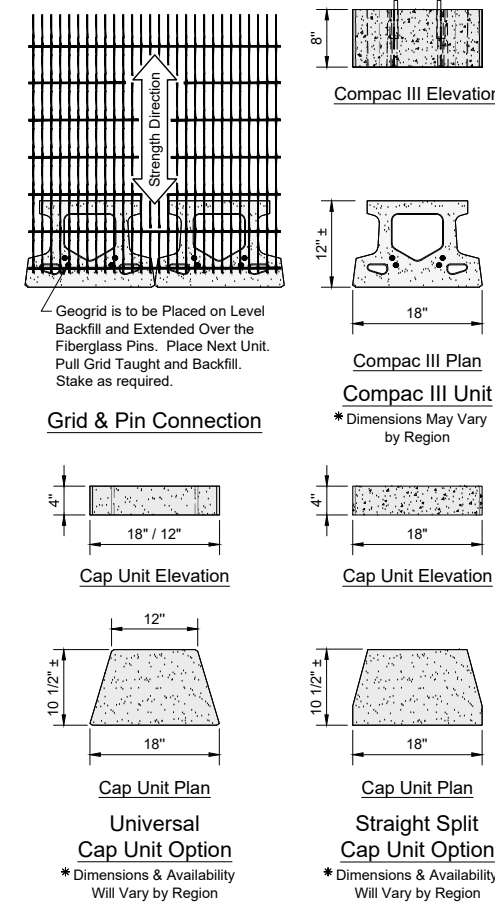
**Leveling Pad Detail**

**Note:**  
Concrete filled tube or form to be set during the wall construction, not drilled through geogrid afterwards when directly behind units.



**Fence Plan Detail**

**Fence Section & Plan Detail**  
CompacII Unit - Near Vertical Setback



Compac III Elevation

Compac III Plan

Compac III Unit

\*Dimensions May Vary by Region

Cap Unit Elevation

Cap Unit Elevation

Cap Unit Plan

Cap Unit Plan

Universal Cap Unit Option

\*Dimensions & Availability Will Vary by Region

Straight Split Cap Unit Option

\*Dimensions & Availability Will Vary by Region

**RETAINING WALL DESIGN**

**HOME STATE BANK SITE PLAN AMENDMENT**  
POLK CITY, IOWA  
210894-000  
JANUARY 5, 2024

REVISIONS

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ENGINEER: T SMITH  
DRAWN BY: -  
CHECKED BY: -  
FIELD BOOK NO.: -

DRAWING NO.: RW-01  
SHEET NO.: 13 / 13

I:\MCE\CS\WFR\01\Projects\210894-000\Drawings\Structural\Retaining Wall.dwg 1/5/2024 3:24 PM

**1 CHAIN LINK FENCE DETAIL**  
NOT TO SCALE

**RESOLUTION NO. 2024-12**

**RESOLUTION APPOINTING POLK CITY'S REPRESENTATIVES ON THE  
CENTRAL IOWA WATER WORKS (CIWW) BOARD**

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**WHEREAS**, the City of Polk City is a member of Central Iowa Water Works; and,

**WHEREAS**, the term of the City's representatives will begin this year 2024; and,

**WHEREAS**, the agreement sets forth the process for the appointment of a primary and an alternate to serve on the Central Iowa Water Works Board.

**NOW THEREFORE BE IT RESOLVED** by the City Council of Polk City, Iowa to appoint Jeff Walters, City Council Member as primary representative on the Central Iowa Water Works Board and Chelsea Huisman as an alternate representative for a term ending the 31<sup>st</sup> day of December 2024.

**PASSED AND APPROVED** this 12 day of February 2024.

\_\_\_\_\_  
Steve Karsjen, Mayor

Attest:

\_\_\_\_\_  
Jenny Coffin, City Clerk



## City of Polk City, Iowa

### City Council Agenda Communication

**Date:** February 12, 2024 Council meeting  
**To:** Mayor Steve Karsjen & City Council  
**From:** Cody Olson, Building Official & Jeremy Siepker, Police Chief  
**Subject:** **Wood Street Closure**

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**BACKGROUND:** On February 6<sup>th</sup>, 2024 a progress meeting for the new City Hall construction project was held with city staff and Henkel Construction. Concerns with congestion and safety on site were brought to the attention of the group. To assist in efforts with safety, site preparation and progress, the closure of Wood St. was proposed. With the extra space Henkel felt it would help to improve their project schedule. There were no concerns among city staff related to closing Wood Street until project completion.

**ALTERNATIVES:** Do not allow Wood Street closure.

**FINANCIAL CONSIDERATIONS:** none

**RECOMMENDATION:** Close Wood Street section between 4<sup>th</sup> St. and 3<sup>rd</sup> St until City Hall project completion.

# Polk City Water Department

## Monthly Report

Month January

Year 2024

Total Water Pumped 10,431,90 Gallons  
Monthly Daily Avg 336,490 Gallons

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### Testing Results

- **SDWA Bacteriological Coliform Analysis** absent University Hygienic Lab.  
**Fecal Coliform Analysis**- Sample incubated 35c for 48 hrs then examine for gas production. Gas production verifies presence of fecal coliform organisms.
- **Fluoride Analysis** .24 University Hygienic Lab.  
A fluoride concentration of approx. 1mg/l in drinking water effectively reduces dental caries without harmful effects on health. MCL for fluoride is 4.0 mg/l.  
**Fluoride at Plant- Monthly Average** .55 mg/l Polk City Lab.  
**Fluoride in System- Monthly Average** .67 mg/l Polk City Lab.
- **Chlorine Free At Plant- Monthly Average** 1.40 mg/l Polk City Lab.  
**Chlorine Total at plant- Monthly Average** 2.74 mg/l Polk City Lab.  
**Chlorine Free in System- Monthly Average** .66 mg/l Polk City Lab.  
**Chlorine Total in System- Monthly Average** .97 mg/l Polk City Lab.  
Chlorine requirement is the quantity of chlorine that must be added to H<sub>2</sub>O to achieve complete disinfection of pathogens and protozoa. Chlorine residuals will vary widely depending on organic loading. We also use chlorine to oxidize iron prior to filtration.
- **Iron Raw Water- Monthly Average** 5.82 mg/l Polk City Lab.  
**Iron Finish Water- Monthly Average** .03 mg/l Polk City Lab.  
**Iron System Water- Monthly Average** .04 mg/l Polk City Lab.  
Iron occurs in rocks and minerals in the earth's crust. It's the 4<sup>th</sup> most abundant element respectively. Iron has no effect on human health; its main objection is aesthetics. Concentrations of Iron in finish H<sub>2</sub>O should be between 0.03-0.06mg/l.
- **Manganese Raw Water- Monthly Average** 0.338 mg/l Polk City Lab.  
**Manganese Finish Water- Monthly Average** 0.167 mg/l Polk City Lab.  
**Manganese System Water- Monthly Average** 0.083 mg/l Polk City Lab.  
Manganese also occurs in rocks and the earth's crust. It is the 7<sup>th</sup> most abundant element. Manganese is extremely difficult to remove. Concentrations of Manganese in finish H<sub>2</sub>O should not exceed 0.05mg/l or black staining of plumbing fixtures may occur. No effect on human health.
- **pH Raw Water Monthly Average** 7.8 mg/l Polk City Lab.  
**pH Finish Water-Monthly Average** 8.1 mg/l Polk City Lab.  
**pH System Water- Monthly Average** 8.4 mg/l Polk City Lab.  
pH scale ranges from 0-14 with 7 being considered neutral. Below 7 becomes corrosive to plumbing, above 7 tends to deposit minerals in plumbing. We add caustic soda to maintain proper pH, which should range between 7.5-7.9 in finish water.

Total Tests Performed- Polk City Lab \_\_\_\_\_

Total Hours to perform tests \_\_\_\_\_



CHIEF JEREMY SIEPKER

# ANNUAL REPORT



POLK CITY  
POLICE  
DEPARTMENT

# 2023

[www.polkcityia.gov/police-department](http://www.polkcityia.gov/police-department)



(515) 984-6565



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- **Officer Whipple**
- **Officer Garrison**
- **Officer Stover**
- **Support Clerk Jane Jacobson**

**2023 Achievements**

- **Added 9<sup>th</sup> officer position**
- **Updated patrol car fleet**
- **Created night shift patrol sergeant position**
- **Purchased land for future police station**

**2023 Community - Outreach Events**

- **Library Summer Reading Award**
- **Summer Kickoff Event**
- **Halloween**
- **Light Up Polk City!**

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- **23-0082 March 6, 2023 – Methamphetamine and Marijuana Seizure**
- **23-0228 June 30<sup>th</sup>, 2023 – Burglary Investigation**
- **23-0283 August 5, 2023 – Drug and gun seizure**
- **23-0402 – Wanted Person Arrested**

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***The Polk City Police Department is dedicated to provide exceptional service to the Polk City Community in order to create a safe and desirable place to live, work and visit. We will enhance public safety by actively seeking and deterring criminal behavior and enforcing the law impartially.***



***SERVICE, INTEGRITY, RESPECT, QUALITY***



# Chief Jeremy Siepker



I would like to extend my gratitude for all the support our department has seen over the past year.

We have had a busy year and are feeling the growth of the community. As you will see in the statistics section of this report our calls for service more than doubled from last year. The men and women that make up the Polk City Police Department do an excellent job and are very dedicated to keeping the community safe.

This past year I had the privilege to serve as the Vice-Chairperson for the Polk County Law Enforcement Executives Association (PLEXA). This group is comprised of local, state, and federal law enforcement entities within Polk County and the surrounding Des Moines Metro area. In December, I was voted in as the Chairperson for PLEXA organization and will serve in that role for one year.

The annual report is an overview of the Police Departments staffing, call volume and highlights from this past year, I hope you find the content informative.

## Lieutenant Matt Aswegan



As Polk City continues to grow, so does our department and the need for our services. In 2023, we responded to more calls for service and investigated more cases than any year in our history.

The successes we have had throughout 2023 would not have been possible without the support of the community and elected officials. We are fortunate to have great relationships with all stakeholders, as we continue to work to keep Polk City a safe place to live and work.

# Officer and Staff Biographies

## Sergeant Nick Sherman

- Night Supervisor
- 2015 graduate of ILEA
- Taser Instructor
- Active Threat Instructor



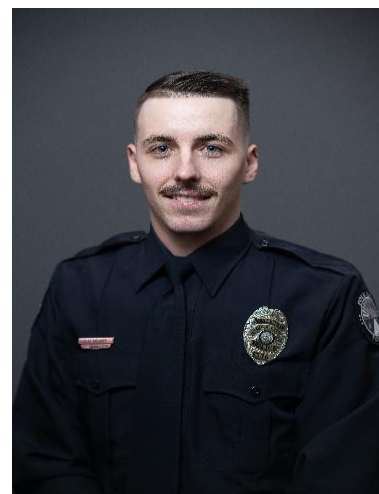
## Officer Matthew Aicher

- Patrol Officer
- Canine Handler
- Standardized Field Sobriety Instructor
- 2008 Graduate of ILEA



## Officer Alex Delaney

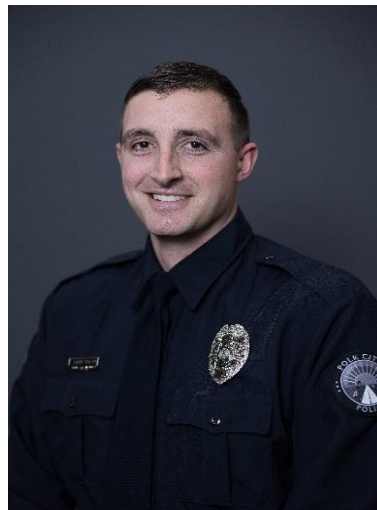
- Patrol Officer
- Field Training Officer
- Expandable Baton Instructor
- 2020 graduate of ILEA



# Officer and Staff Biographies

## Officer Kevin Blaha-Polson

- Patrol Officer
- 2022 graduate of ILEA



## Officer Caitlyn Whipple

- Patrol Officer
- 2022 graduate of ILEA



## Officer Craig Garrison

- Patrol Officer
- 2023 graduate of ILEA



# Officer and Staff Biographies

## Officer Spencer Stover

- Patrol Officer
- 2015 graduate of ILEA



## Support Clerk Jane Jacobson

- Police Support Clerk
- NCIC Certified
- TAC Coordinator
- Polk County Attorney Office  
Liaison



## 2023 Achievements

- Continued updating of our patrol fleet as vehicles are needing replaced.
  - This year we added two Chevy Tahoe's to replace an inoperable vehicle and one vehicle that was on a lease agreement and needed to be returned.
- Added a full-time officer, bringing our total staff to **9** officers.
  - This would leave us at approximately 1.6 officers per thousand population according to the 2020 census. With our current estimated population to be close to 7,000 this would drop us to only 1.3 officers per thousand people.
  - In Iowa, for cities with a population of at least 5,000 but under 10,000 they average 1.85 officers per thousand people.
- Created Patrol Sergeant position, currently night shift supervisor.
- The 2nd annual Cops and Bobbers event was held at Big Creek State Park.
- Purchased land for site of future police station.

# **2023 Community Outreach Events**

## **Community Outreach**

- Summer reading program in partnership with the Polk City Library
- Neighborhood meetings with children
- Participation in youth programs with Polk City Parks & Recreation
- Summer Kick Off Event
- Light Up Polk City!
- Trunk or Treat
- Second Annual Cops & Bobbers Event
- Participation in the Polk City Fall Fest
- Participation in the Polk City Four Seasons Mini fest
- RAGBRAI
- Involvement with local Cub Scouts and Boy Scouts



# 2023 Community Outreach Events

## Summer Kickoff 2023





# 2023 Community Outreach Events

## Cops & Bobbers 2023





# 2023 Community Outreach Events





# 2023 Community Outreach Events



# 2023 Community Outreach Events



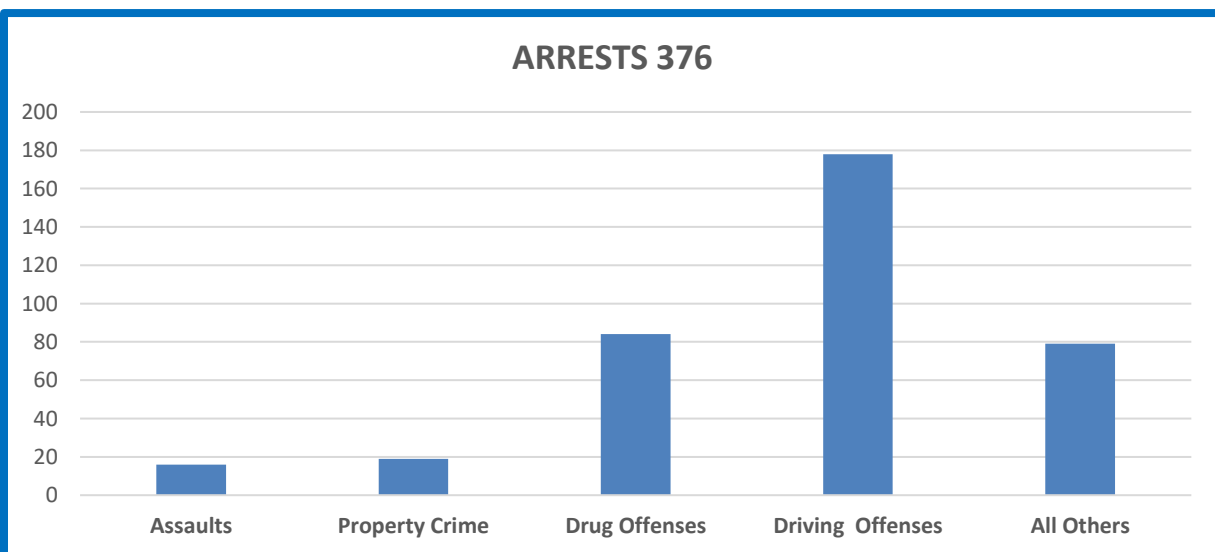
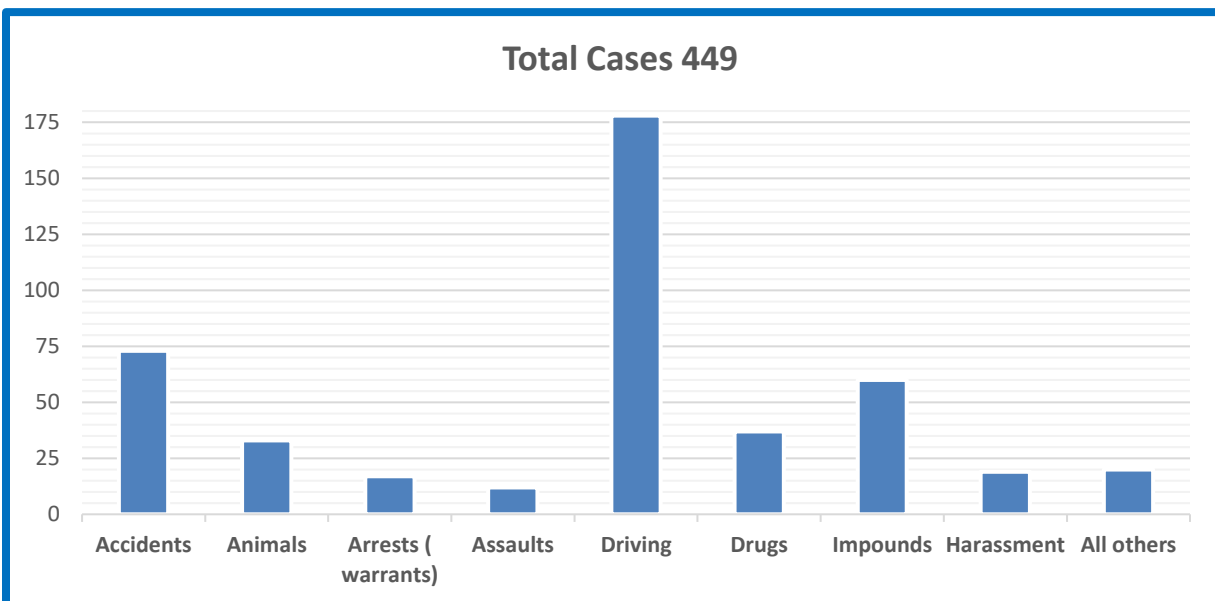


# 2023 Community Outreach Events



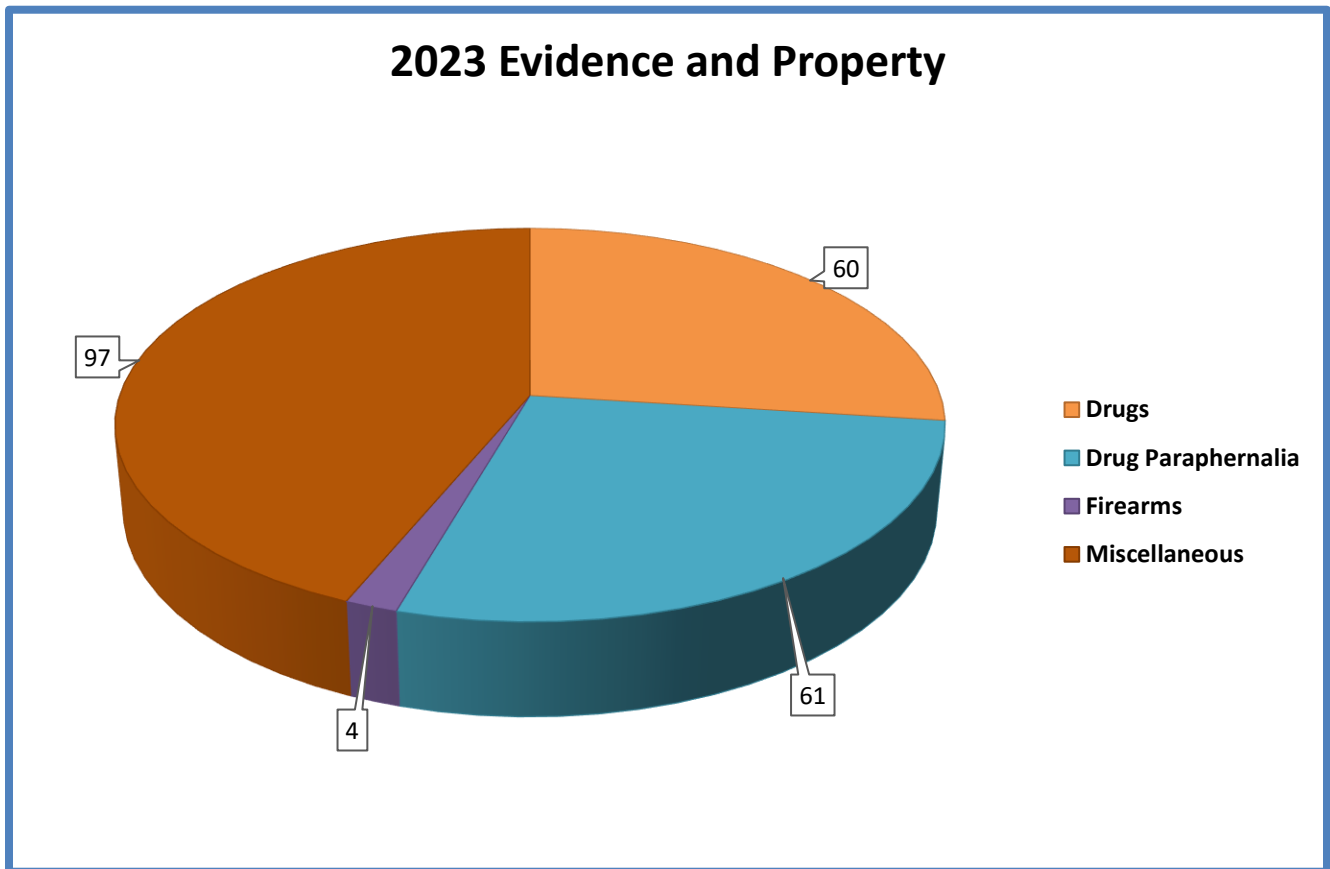
# Patrol Statistics

In 2023 the Polk City Police Department received **7371** calls for service. This is a **56%** increase in calls for service from 2022. This includes citizen reports/complaints, traffic stops, and other self-initiated activities. Officers investigated **449** cases in 2023, which is a **37%** increase from the previous year, and responded to **73** traffic collisions. Officers also made **376** arrests, issued **732** traffic citations, and issued **2198** traffic warnings.



# Property and Evidence

During 2023, the Polk City Police Department entered **61** items containing drugs, **60** items containing drug paraphernalia, **4** firearms or firearms related items and **97** miscellaneous items which include found property and general items of evidence.



# Notable Cases and Events

## 23-0082

A lengthy investigation into drug trafficking occurring in the 300 block of E. Van Dorn ended with the arrest of 4 people on March 7, 2023. On the night of March 6<sup>th</sup>, officers stopped a vehicle leaving a residence where the trafficking was occurring. The male driver was arrested on outstanding arrest warrants. The female passenger was also detained. An Altoona Police K9 responded and deployed on the vehicle. A search of the vehicle resulted in the seizure of over a pound of methamphetamine, a pound of marijuana, scales, packaging materials and several items of paraphernalia. The driver and passenger were charged with numerous drug charges including 2 counts of Possession of Controlled Substance with Intent to Deliver.

A search warrant was issued for the residence the subjects were leaving and Polk City Officers executed that search warrant on the following day. A 66-year-old man and a 38-year-old Polk City woman were arrested on various drug charges including Possession of Methamphetamine with Intent to Deliver after more methamphetamine and marijuana was found in the residence.





# Notable Cases and Events

23-0029

On January 25<sup>th</sup> at about 3:15 pm a Polk City Police Officer stopped a vehicle because it did not have license plates on it. During the investigation, the officer noted suspicious behavior being exhibited by the driver, who was a 36-year-old Stratford man. The officer requested Polk County Sheriff's Office K9 to respond. The K9 was deployed on the vehicle indicating a positive alert for the odor of narcotics. A search of the vehicle revealed the driver was in possession of approximately 12 grams of methamphetamine and various items of drug paraphernalia. The driver was charged with Possession of Methamphetamine with Intent to Deliver, Fail to Affix Drug Tax Stamp and Possession of Drug Paraphernalia. He was booked into the Polk County jail.



## **Notable Cases and Events**

### **23-0230**

On June 30<sup>th</sup> Polk City Police Officers were dispatched to 3 burglaries of residences under construction. The investigating officer found evidence that linked a local juvenile to the crimes. The officer's investigation resulted in charging of 3 subjects – 2 juveniles and one 19-year-old Grimes man. The subjects were taken into custody the same day as the report. In total, 30 criminal charges were filed in this case, including Burglary 3<sup>rd</sup> Degree, Criminal Mischief and Theft. Most of the stolen property was recovered and returned to the owners.

### **23-0402**

On November 15<sup>th</sup>, the Polk City Police Department learned a 51-year-old Polk City man had outstanding arrest warrants out for his arrest on charges of Theft – 2<sup>nd</sup> Degree and Parole Violation. Information indicated the subject was known to abuse drugs and was considered armed and dangerous. Officers investigated, which resulted in the officers being able to safely take the subject into custody. He was booked into the Polk County jail on the outstanding warrants and is currently still confined pending court proceedings.

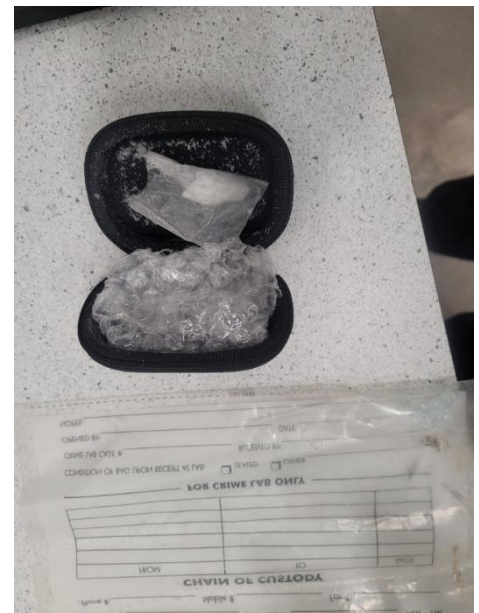
# Notable Cases and Events

## 23-0283

On August 5, 2023, at about 1:00 am a Polk City Police Officer stopped a vehicle for a traffic violation. The vehicle was occupied by three males from Des Moines. An investigation revealed the driver was intoxicated and the passengers were in possession of methamphetamine and a pistol



The driver was charged with OWI-1<sup>st</sup> Offense and numerous traffic offenses. The passengers were charged with Possession of Methamphetamine and Persons Ineligible to Carry a Firearm. One of the passengers also had 3 outstanding warrants for their arrest. All three subjects were arrested and booked into the Polk County Jail.



# Forfeitures

Property which is illegally possessed; property which has been used or is intended to be used to facilitate the commission of a criminal offense or to avoid detection or apprehension; and property which is acquired from the proceeds of a criminal offense may be subject to forfeiture.

In 2023 the Polk City Police Department had one seizure related to narcotics trafficking.

<b>Case</b>	<b>Type of seizure</b>	<b>Item Seized</b>	<b>Status</b>
23-0082	Cash	\$17,031.00	Awarded to PD

# K9 Program

The Polk City Police Department K9 team consists of Officer Matt Aicher and K9 Eudoris. Eudoris is a 6-year-old Belgian Malinois / Dutch Shepard. He is a multi-purpose K9. Eudoris is widely considered one of the best police K9's in the area. Eudoris has won several awards for excellence in Patrol work and narcotic detection. In December 2023 Officer Aicher and Eudoris were awarded "Best In Show" and "Best Building Search" from Canine Tactical during the December 2023 Trials.



Since it's inception in 2018, Eudoris has been deployed 154 times. Eudoris has been deployed for narcotic detection 125 times and Patrol Deployments 29 times. Amongst these deployments, Eudoris has assisted in 121 arrests and 90 drug seizures. Eudoris has assisted investigating officers in locating 254 grams of methamphetamine, 329 grams of marijuana, 55 grams of counterfeit fentanyl, 12 grams of heroin and over 200 pieces of drug paraphernalia.

Eudoris is certified through the United States Police Canine Association and Canine Tactical. Officer Aicher and Eudoris conduct at least **16** hours of training every month to maintain their proficiency.

Officer Aicher and Eudoris were deployed **18** times in 2023. **14** of the deployments were for narcotics detection. These deployments helped investigating officers seize 55 grams of counterfeit fentanyl, 12 grams of heroin and user amounts of methamphetamine and cocaine. Over 100 pieces of drug paraphernalia were also seized because of these K9 assisted investigations in 2023.

# K9 Program

## 2023 Deployments

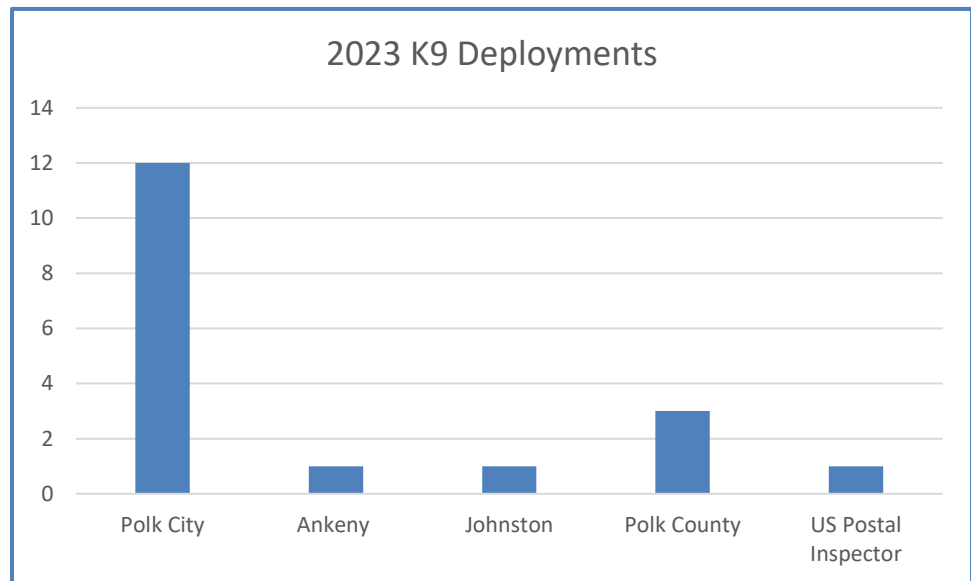
While most of Eudoris' work is done in Polk City, he is occasionally requested to assist area agencies. Among the **18** deployments in 2023, **12** of them were in Polk City and **6** of them were deployments in support of area agencies.

Polk County Sheriffs Office: 3

Ankeny Police Department: 1

Johnston Police Department: 1

US Postal Inspection Service: 1



# **K9 Program**

## **On-going Drug Investigation**

On 3/7/2023 Officer Aicher and Eudoris assisted with a Search Warrant at 318 E Van Dorn Street #7. During the investigation Eudoris was deployed on a suspect's vehicle in the parking lot and alerted to the odor of narcotics coming from within the vehicle. User amounts of narcotics were located which assisted in the on-going narcotic investigation.

## **US Postal Service Assist**

On 4/7/2023 Officer Aicher and Eudoris assisted the United State Postal Service Inspection Office with a Narcotic Investigation. Eudoris was requested to deploy on various packages to determine if the odor of narcotics was present in any of them. One of the packages had been intercepted due to intelligence received from a previous investigation. Eudoris alerted to the odor of narcotics on one of the packages. A search warrant was later received, and the package contained 55grams (.12lbs) of suspected counterfeit fentanyl.

## **Shooting Suspect Identified**

On 9/8/2023 Officer Aicher and Eudoris assisted the Polk County Sheriff's Office on the report of a shooting in Grimes.

During the investigation Eudoris assisted in locating suspects and evidence. During an "Article Search" Eudoris located the Identification Card of a potential suspect.



# K9 Program



## K9 Community Outreach

Throughout the year, Eudoris makes showings at public events to showcase his abilities. In 2023, Officer Aicher and Eudoris went to North Polk High School to give a presentation.





# **Code Enforcement**

The past few years Police Department manages Municipal Code Enforcement for the city. This includes nuisance abatement and municipal infractions. Code enforcement is typically initiated through a complaint from a citizen through our online reporting process. A completed Violation Complaint Form submitted to the department is investigated.

In 2023 the department formally investigated and addressed 37 code violations. Violations are typically resolved by the property owner upon them being made aware of the violation and no further action is taken by the department.

Going forward, we will be working with the Building Inspector to address municipal code infractions.

# GTSB Program

The Polk City Police Department participates in the Iowa Governor's Traffic Safety Bureau (GTSB) and receives funding for traffic safety initiatives. The grant pays for equipment such as Preliminary Breath Tests, in-car video cameras, radars, and several other pieces of equipment to assist in the detection and deterrence of traffic related offenses. A portion of the grant is allotted for overtime wages specifically for officers to engage in traffic safety enforcement efforts.

In 2023, Polk City PD used the grant to purchase a mobile radar for one of the new patrol cars. Several hours of overtime enforcement hours were worked by patrol officers resulting in 206 traffic contacts, including 10 impaired driving contacts, 13 occupant protection contacts, 64 speeding contacts and 119 miscellaneous violations.



# Training Summary

The Police Department continued a well-established training program throughout 2023. Our training program is comprised of a combination of in-service training and specialty schools. In-service training is conducted monthly and delivered by department instructors. Specialty schools are done through external resources which include the Iowa Law Enforcement Academy and a number of law enforcement education companies.

## **In-Service Topics Include:**

- Firearms training
- Officer Safety and Tactics
- Scenario Based Training
- Law Updates
- Use of Force
- Emergency Vehicle Operations
- Hazardous Materials
- Mandatory Reporting
- Mental Health Awareness Training
- Implicit Bias Awareness Training
- Medical training

## **Specialty Schools Include:**

- Effective Policing Skills & Tactics Course
- Highway Drug Investigations for Patrol
- Advanced Roadside Impaired Driving Investigations
- Taser Instructor School
- Leading without Rank
- Basic Patrol Rifle Operator School
- Command & Control 101

# Training Summary

In 2023, Polk City Police Officers received a combined **3,052** hours of individual training.

## Individual Officer Training:

Chief Siepker:	42 hours
Lt. Aswegan:	434 hours
Sgt. Sherman:	133 hours
Officer Aicher:	250 hours
Officer Delaney:	101 hours
Officer Blaha- Polson:	420 hours
Officer Whipple:	415 hours
Officer Garrison:	839 hours
Officer Stover:	418 hours



# Training Summary

In January 2023, Lt. Aswegan successfully completed Northwestern University's School of Police Staff & Command. This course is an intensive leadership and management education program that helps prepare experienced law enforcement professionals for success in senior command positions.



# Training Summary

In 2023, Officer Craig Garrison graduated from the Iowa Law Enforcement Academy's Regional Academy held at Hawkeye Community College in Waterloo. Officer Garrison was hired in July 2023 and qualified for a shortened academy because he has a bachelor's degree in criminal justice. Officer Garrison successfully completed the academy and attained state certification as a peace officer in October 2023.





# Training Summary



# Training Summary





# Training Summary



# Special Recognitions

Every day, our patrol staff does excellent work. These men and women commonly go the extra mile to deter and investigate crime, provide medical assistance, and help victims of crime. We want to take this time in our annual report to recognize some notable events these officers were involved in:

- On December 9<sup>th</sup>, Officer Delaney responded to a medical call at Fareway. By the time he arrived, CPR was being administered on scene by bystanders. Officer Delaney directed continued CPR and used the AED to deliver life-saving treatment to the patient. Polk City EMS arrived and continued care of the patient. The patient survived the life-threatening condition thanks to the quality of care delivered by Officer Delaney.
- On December 3<sup>rd</sup>, Officer Aicher and Officer Whipple were dispatched to a report of a person preparing to commit suicide by jumping off the Mile Long Bridge. They arrived and immediately began a dialogue with the man, who was sitting on the edge about to jump. The officers were able to convince the man to come off the ledge. After the man came off the ledge, officers took assisted him until the Polk County Sheriff's Office arrived and transported the man for mental health treatment.
- On December 9<sup>th</sup>, Officer Delaney responded to a report of a gunshot wound right outside of town. The injury was a result of a hunting accident. Upon arriving at the scene, Officer Delaney applied a tourniquet and stabilized the scene until medical personnel arrived. Officer Delaney's quick action resulted in the victim of the accident surviving.
- On September 10<sup>th</sup>, Officer Aicher and Officer Poen responded to an address in town for a cardiac arrest. Upon arrival both officer's administered CPR and used the AED to deliver life-saving treatment to the patient. This patient survived thanks to the care from Officer Aicher, Officer Poen and the PCFD staff.

## **Complaints 2023**

Chief Siepker and Lt. Aswegan log all complaints made on PCPD staff. All formal complaints are logged and investigated. These are handled per PCPD policy and procedures. The content of these investigations is confidential, but the number of complaints will be compiled and listed in this section of the annual report. In 2023 there were no formal complaints filed on any member of PCPD staff.



## City of Polk City, Iowa City Council Agenda Communication

**Date:** February 12, 2024  
**To:** Mayor, City Council, and City Manager  
**From:** Karla Hogrefe – Fire Chief  
**Subject:** January 2024 Monthly Report

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**BACKGROUND:** There were 57 calls for service in January. The members are getting settled into the remodel as the contractors continue to work on punch list items. During the cold snap, we had pipes burst in the decontamination room. We were lucky that the crew was prepared for this and heard it happen. The contractors have the wall gutted and are fixing the issues. We plan to have an open house early this Spring once 100% completed.

### **January Staff Anniversaries:**

January 7 – Captain Nick Klatt & Firefighter/Paramedic Craig Sosby - **10 years**  
January 9 – Firefighter/EMT Matt Stern & Firefighter Matt Reetz – **1 year**  
January 17 – Firefighter/EMT Chrissy Bristle & Firefighter/EMT Steve Winter – **7 years**  
January 27 – Firefighter/EMT Nate Burgod & Lieutenant Nate Reis – **9 years**  
January 28 – Billing Administrator Deb Wilkinson – **38 years**

### **TRAINING:**

**Department Trainings:** January 2 – EMS Training Neurological Emergencies with two hours of continuing education. January 16 – Duty Officer Training, Department Meeting, and Officers Meeting. January 23 – EMS Training – CPR Recertification with two hours of continuing education. Eight of our members were recertified on their CPR skills by Firefighter/Paramedic Alissa Furry who is a skills instructor.

**Outside Trainings:** January 8-12 Fire Inspector 1 – Full-Time FF/Paramedic Alissa Furry, Part-Time FF/Paramedic Kari Davis, and Chief Karla Hogrefe attended a 40-hour Fire Inspector 1 class at Saylor Township Fire Department. January 29 – Lieutenant Nate Reis & Chief Hogrefe attended a Principled Leadership Seminar by Dr. David Griffin at the Marion Fire Department. January 30 & 31 – Chief Hogrefe attended a 16 hour Incident Command Systems 300 – Intermediate Class.



**January 19** – We received our dining room table which was donated by the Polk City Firefighter’s Association.

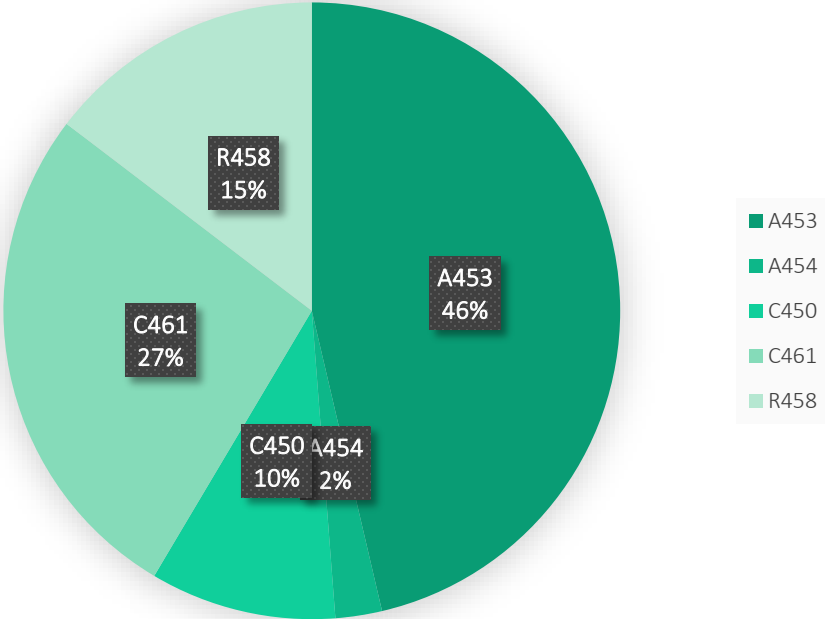


**January 20** – The Association held the end-of-the-year awards banquet at TCI. Officer of the Year: Lieutenant Brice Hibbing, Recruit of the Year Alissa Furry, Firefighter of the Year Mark Voyek, Medic & Dedicated Member of the Year Riley Noggle.

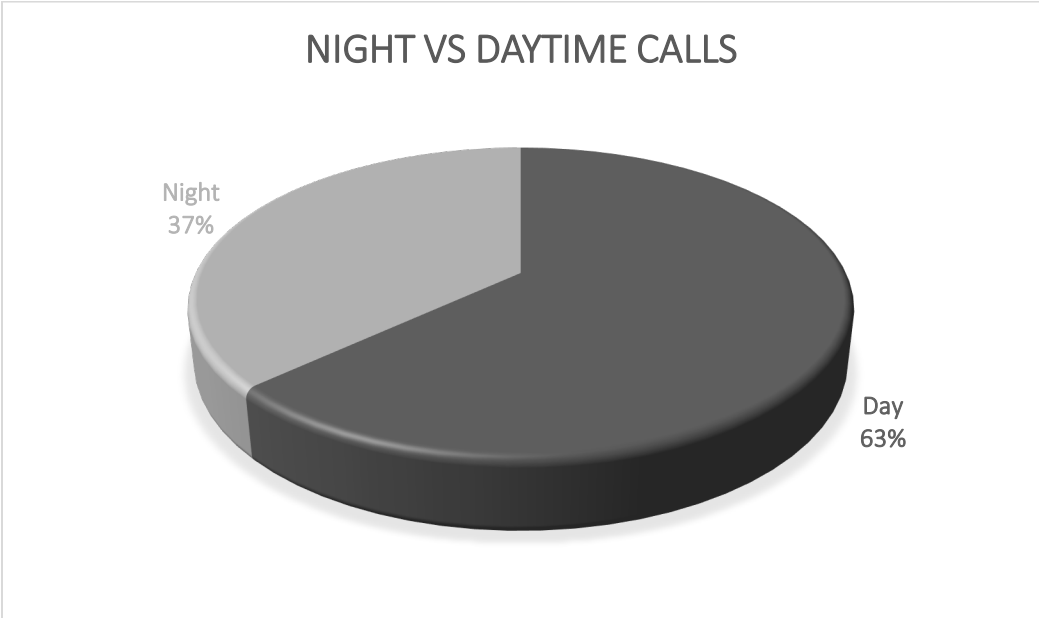


**Responses per apparatus including Ambulance 453, Ambulance 454, Car 450, Car 461, and Rescue 458.**

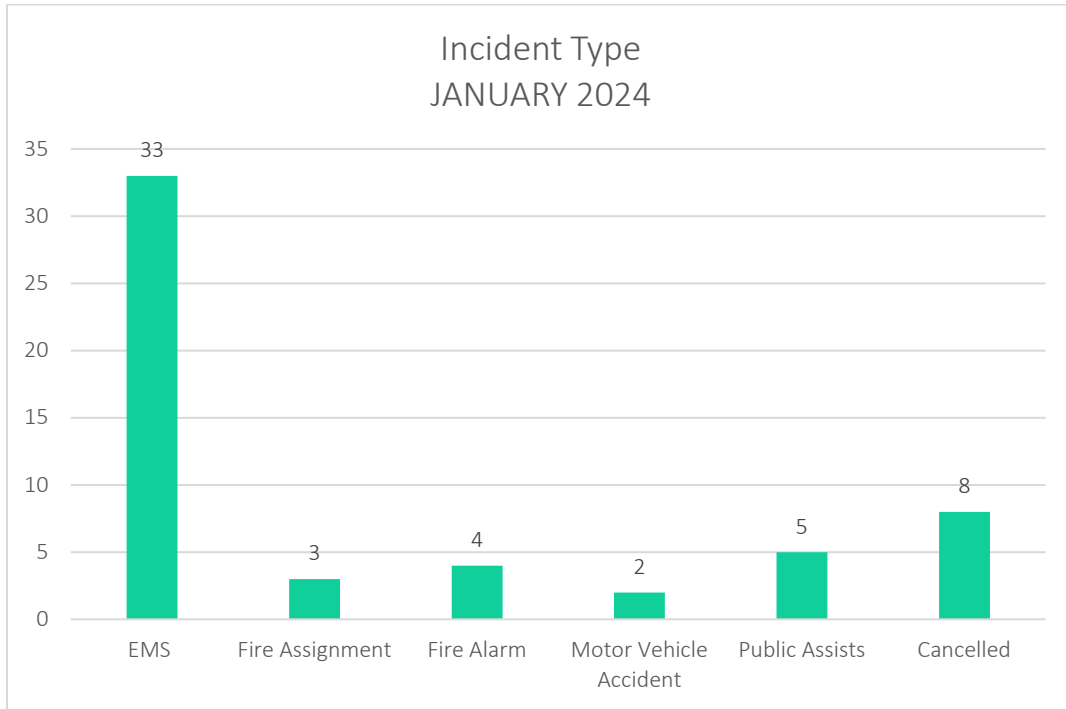
**Apparatus Response**



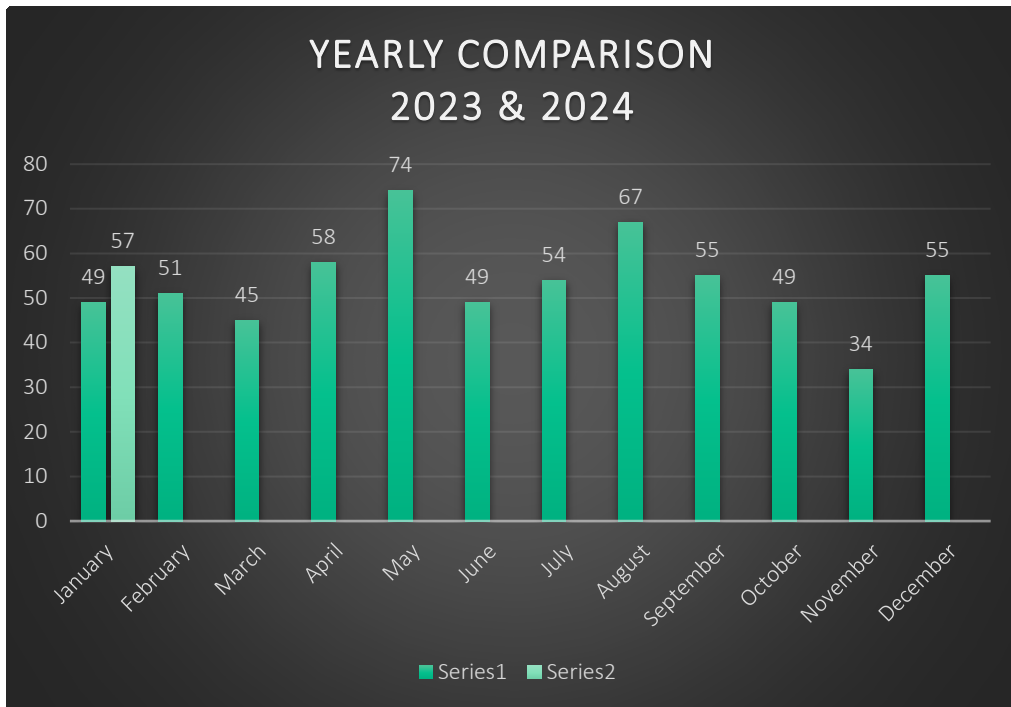
**36 calls were during the day shift, between 06:00 hours (6:00 AM) and 18:00 hours (6:00 PM). 21 calls were during the night shift, between 18:00 hours (6:00 PM) and 06:00 hours (6:00 AM):**



The "Incident Type" of calls was predominately EMS related.



Below shows yearly call volume comparison.









## City of Polk City, Iowa City Council Agenda Communication

**Date:** February 12, 2024  
**To:** Mayor, City Council, and City Manager  
**From:** Karla Hogrefe – Fire Chief  
**Subject:** Policy & SOG Additions – #125 Of the Year Awards & #311 Active Threat

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**BACKGROUND:** The Polk City Fire Department has given out Of the Year Awards for many years, but a policy has never existed. This policy explains what types of awards are given every year, when they are given, and the awards' criteria. These are all awards that have existed for as long as I know, no new awards have been added.

311 – Active Threat SOG was adopted directly from the Polk County Fire Chief's shared SOGs.

**ALTERNATIVES:** N/A

**FINANCIAL CONSIDERATIONS:** No cost associated with these changes.

**RECOMMENDATION:** Acknowledge and accept the policy and SOG additions.



## Polk City Fire Department Policy

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### #125 – Of the Year Awards

Date Issued: 02/12/2024

Date Last Revised: 02/12/2024

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**Definition:** An annual award program to recognize extraordinary efforts.

**Purpose:** These awards are based on nominations from your peers, based on their assessments of extraordinary contributions throughout the year.

**Guidelines:** At the end of each year, the Fire Chief will submit a survey to the members. To nominate your peer, you must fill out this survey which includes:

- Person being recognized.
- Brief description of their contributions.

The Fire Chief will review the nominations and the awards will be presented at the annual Polk City Fire Associations Banquet.

The eligible awards are:

**Dedicated Member of the Year:**

Criteria: All members. This award encompasses the number of calls responded to, dedicated hours, training hours, and nominations by peers.

**Recruit of the Year:**

Criteria: Members within their first year of hire.

**Medic of the Year:**

Criteria: All certified EMTs and Paramedics.

**Firefighter of the Year:**

Criteria: All certified firefighters.

**Officer of the Year:**

Criteria: All officers.



311a

## Polk City Fire Department Standard Operating Guidelines

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### #311 – Active Threat

Date Issued: 02/13/2024

Date Last Revised: 01/09/2024

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#### **Purpose:**

This SOG is to provide guidance and direction for the first arriving companies and incoming incident commanders who respond to hostile or violent incidents during the early phases of the incident. These range from, but are not limited to, large incidents such as school shootings, workplace violence, or terrorist activities to smaller-scale incidents such as domestic violence, or multi-victim assaults (fights/brawls). The primary goal is to minimize the risk to Fire/EMS personnel in these high-risk incidents where human lives can be saved, or in the case of fire, it can be stopped from spreading to adjacent structures. The goal is to ensure coordination between agencies that results in scene control, patient treatment and evacuation, fire suppression along with evidence preservation. These are highly calculated and coordinated operations. These incidents are very dynamic, and this S.O.G will utilize the concepts of “zones” similar to a Hazardous Material incident. These are low-frequency, high-risk events with the potential of immediate loss of life if calculated actions are not taken.

**Scope:** This applies to all staff operating in or around a hostile or violent incident.

#### **Definitions:**

**Ambulance Exchange Point** is a specific location where an ambulance is sent to pick up evacuated casualties from a team operating in the warm zone.

**Campus Grounds** shall be considered the geographic grounds, earth etc. surrounding the physical building(s) involved in the incident.

**Casualty Collection Point (CCP)** A geographic location where casualties are moved, to consolidate, and can receive medical life-saving treatments until they are evacuated to an ambulance or to the cold zone for Triage, Treatment, and Transport. At least one law enforcement officer shall provide protection in this area.

**Cold Zone** is an operational (geographic) area where no potential threat or danger can be reasonably anticipated. Operating in this area does not require any extra PPE, but one must stay alert for the ever-changing dynamics of these incidents.

**Concealment** is anything that will keep you from being seen, found, observed, or discovered. This does not provide any protection from projectiles.



311b

# Polk City Fire Department Standard Operating Guidelines

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## #311 – Active Threat

Date Issued: 02/13/2024

Date Last Revised: 01/09/2024

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**Cover** is physical protection from bullets, fragments of exploding rounds, or explosives. This can be a stationary object such as a large rock, sandbags, a large tree, solid concrete walls, dirt mounds, or it could be a mobile cover such as: a fire truck, ambulance, or armored personnel carrier.

**Credentials** only credentialed members will be allowed to operate in secured areas.

**Field Identification** shall be a turnout coat with a vest, or if available, ballistic gear that identifies Fire/EMS.

**Hot Zone** is an operational (geographic) area consisting of the immediate incident location where a direct and immediate threat to personal safety or health exists. It is not intended that Fire/EMS operate in a hot zone.

**IC** in this document is the abbreviation for Incident Command per the National Incident Management System.

**IDLH** in this document is the abbreviation for Immediately Dangerous to Life or Health as it relates to OSHA with respiratory protection.

**MCI** in this document is the abbreviation for Mass Causality Incident.

**Personal Protective Equipment (PPE)** is defined in this policy as additional PPE beyond what is normally required to be worn for Fire/EMS incidents, i.e. ballistic gear that is identified as Fire/EMS.

**Rescue Task Force (RTF)** consists of a minimum of two Fire/EMS personnel and one law enforcement officer. Ideal PPE for Fire/EMS should be eye protection, protective vest, and a radio with lapel microphone. During low-light operations, a flashlight shall be carried by one team member. The RTF will only carry rapidly deployable life-saving equipment. Examples would be tourniquets, trauma dressings, NPA's, occlusive dressings and a soft stretcher. This task force is deployed to provide point of wound care to victims or move to and operate in a CCP. These teams treat, stabilize and remove the injured in a rapid manner.

**Suppression Task Force** consists of the minimum number of fire suppression personnel to effectively deploy said hose line with two law enforcement officers ideally with a ballistic shield. Ideal PPE should be a ballistic vest, ballistic helmet, and eye protection. This task force shall not enter what we normally consider a "fire" IDLH atmosphere.



311c

## Polk City Fire Department Standard Operating Guidelines

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### #311 – Active Threat

Date Issued: 02/13/2024

Date Last Revised: 01/09/2024

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**Warm Zone** is an operational (geographic) area with a *potential* threat to personal safety or health exists, but security measures are in place. Operating in this area requires a RTF as defined below, **easily** identified from a distance by victims and law enforcement as rescuers. Additional PPE would ideally be a ballistic helmet and a level IIIA+ ballistic vest but is not required.

**Responsibilities:** All employees working in a hostile situation.

#### **\*Evidence Preservation\***

All personnel involved in a hostile incident shall be considerate of any possible evidence on scene. It shall be the standard operating procedure of the department to only move evidence that may be necessary for life safety. If an object is in question and needs to be moved, it shall be reported quickly and within reason to the IC. If possible, a photo should be taken prior to moving the object. Deceased victims shall not be moved, unless it hinders evacuation of casualties.

#### **Procedures:**

1) Active Threat

#### **Schools & Businesses**

- a) Upon arrival, **if** PD has not already established command, (Check with PD Comm Center), establish command from a safe and secure distance. Notify dispatch & PD, and identify the location of the command post so incoming commanders can co-locate in a unified command position. (Request a dedicated dispatcher if available or when one becomes available) \*The first few arriving PD officers **may not** be available at the command post. These officers may immediately enter the “hot zone” to eliminate the threat.
- b) Immediately announce the staging area for all incoming responders to report to and assign a staging manager.
- c) Request fire operations channel for dedicated Fire & EMS tactical communication. Dispatch will dedicate a TAC channel between PD & FD. (Radio discipline is a must on this channel) The initial IC will need two radios, one to monitor law enforcement actions inside and the second for communication with Fire/EMS
- d) Establish and communicate the Hot, Warm, and Cold zones to the companies. (Draw maps if needed) This is ideally a joint decision with the PD commander but not required. It can/will be adjusted based on input from law enforcement. The initial HOT zone area shall be a minimum of 50 yards beyond the building until informed otherwise.



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## Polk City Fire Department Standard Operating Guidelines

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### #311 – Active Threat

Date Issued: 02/13/2024

Date Last Revised: 01/09/2024

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- e) If PPE or law enforcement are not available and there are opportunities on campus grounds to save lives, we shall assemble a team of two who are *easily* identified (field identification) from a distance as Fire/EMS and rapidly enter the campus grounds to evacuate victims to a cold zone. Consider the use of apparatus as a rolling cover during this deployment. (Ideally, this is a joint decision with PD but not required. *Communicate to law enforcement that there is a team operating in the specific area.*)
- f) Multiple Rescue Task Forces (RTF) *may* be assembled and deployed as needed by the IC.
- g) Communicate with law enforcement and begin establishing a secure ambulance exchange point for casualties.
- h) Notify dispatch to start notifications of an MCI per the Polk County MCI Plan.
- i) Attempt to make contact with the designated site representative and have them report to the command post.
- j) Consider the immediate need to establish a safe zone for parents, spouses, co-workers, etc. who will be arriving at the scene.
- k) Consider establishing a PIO & a location for media to set up if not already done by PD.
- 2) Always consider secondary devices/actions.
- 3) Scenes that turn Hostile - It shall be standard practice to respond to safe scenes that have been secured by law enforcement when at all possible. This section intends to give guidance if a scene turns hostile once it has been entered after a reasonable analysis has deemed it safe to enter. Example: Called for a typical non-suspicious medical call, and while treating the patient, either the patient, another family member or a bystander produces a weapon and/or becomes aggressive towards providers.
- a) Press the emergency button on the portable radio. (This opens the mic for 10 seconds if unable to talk and allows dispatch to hear, record, and pick up on the event). If able, speak on the radio and describe events and resources needed.
- b) Rapidly secure the patient (if possible), and retreat to a more safe area or room for cover and/or concealment.
- c) If unable to retreat, attempt to rapidly organize the crew to overcome/subdue the assailant in numbers. Only use reasonable force to subdue the threat.
- d) Establish a line of communication with law enforcement if still inside the building and provide real-time details to them. A secondary option is to open a phone line to 911 with a cell phone.
- 4) Hostile scenes involving fire - Terrorists and active threats have been known to use fire to draw in first responders, cause massive damage, spread sheer terror, or attempt suicide. In a known case of an active threat or terrorist event, it shall be the standard to use one of these three or a combination of these options to reduce the



311e

## Polk City Fire Department Standard Operating Guidelines

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### #311 – Active Threat

Date Issued: 02/13/2024

Date Last Revised: 01/09/2024

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exposure to employees and limit the damage caused by fire. Until the threat has been eliminated, fire control/extinguishment shall be a “defensive” mode of operation. No firefighter shall enter what is considered a normal IDLH fire atmosphere to extinguish the fire. Fire suppression under a hostile atmosphere shall be a joint decision in the unified command structure and shall take place primarily in warm zone areas. FDC connections may be made in hot zone areas, but only after a highly calculated risk/benefit analysis has been made.

These tactics shall **ONLY** be implemented after a highly scrutinized risk/benefit analysis is completed and agreed upon by Unified Command.

#### a) Sprinkled buildings

Locate the FDC, and with the minimum crew required, along with one law enforcement officer, hook to and support the sprinkler system. Personnel shall then retreat to a safe location allowing the truck to run unmanned. The fuel level in the truck should be noted and reported to the IC before retreating from the truck.

#### b) Staffed hand lines for small fires

A suppression task force shall be assembled. The fire shall be controlled/extinguished from the safest distance possible. Once controlled or extinguished to satisfaction, the task force shall retreat to a safe location.

#### c) Unmanned master streams can be deployed to protect adjacent structures or to keep the fire from spreading to other areas of the building or to other buildings.

A suppression task force shall be assembled to deploy a ground monitor or an elevated master stream. Once in operation, the task force shall retreat to a safe location. If the monitor needs to be adjusted, a task force of two law enforcement officers and one fire personnel shall rapidly advance to, adjust, and retreat from the monitor.

**References:** This policy has been adopted directly from the Polk County Fire Chief’s Association.



## City of Polk City, Iowa

### City Council Agenda Communication

**Date:** February 12, 2024  
**To:** Mayor, City Council, and City Manager  
**From:** Karla Hogrefe – Fire Chief  
**Subject:** New PT FF/Paramedic Hire Pay Rate Approval

---

**BACKGROUND:** We have the opportunity to hire a Part-Time Firefighter/Paramedic, Joel Otte. Joel has been in the fire service for 18 years and has worked for numerous fire departments in the metro, most recently the Clive Fire Department. Joel is the Paramedic Program Chair at DMACC in Ankeny. He will bring great knowledge to the Polk City Fire Department and will be a good link between here and DMACC.

**ALTERNATIVES:** None

**FINANCIAL CONSIDERATIONS:** The only impact this will have is wages during orientation. Once a new employee is oriented, they will only work available shifts.

**RECOMMENDATION:** To hire Joel Otte with the listed stipulation(s) and request approval of the pay rate:

Joel Otte, Firefighter/Paramedic position at a rate of \$22.66 per hour.





## City of Polk City, Iowa City Council Agenda Communication

**Date:** February 12, 2024  
**To:** Mayor, City Council, and City Manager  
**From:** Karla Hogrefe – Fire Chief  
**Subject:** New PT FF/EMT Hire Pay Rate Approval

---

**BACKGROUND:** We have the opportunity to hire a Part-Time Firefighter/EMT, Michael Sbrocco. Michael currently works part-time for Granger EMS and as a volunteer on the Northern Warren Fire Department. He is very ambitious to learn more and was interested in our department due to our high caliber of training. Michael has ambitions to go to Paramedic school and to make this a career. He feels that he would gain more experience working for the City of Polk City.

**ALTERNATIVES:** None

**FINANCIAL CONSIDERATIONS:** The only impact this will have is wages during orientation. Once a new employee is oriented, they will only work available shifts.

**RECOMMENDATION:** To hire Michael Sbrocco with the listed stipulation(s) and request approval of the pay rate:

Michael Sbrocco, Firefighter/EMT position at a rate of \$18.03 per hour.



## City of Polk City, Iowa City Council Agenda Communication

**Date:** February 12, 2024 City Council Meeting  
**To:** Mayor Steve Karsjen & City Council  
**From:** Chelsea Huisman, City Manager  
**Subject:** Amended Resolution re: Destination Iowa Grant program

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**BACKGROUND:** The City Council approved a resolution to apply for the Destination Iowa grant funding on December 11, 2023. Prior to submitting our application, I recognized I had included all of our STBG funding in the grant application, and I should not have included the funding for Northside Drive roadway improvements. The new resolution reduces the amount of money the City has on hand for the project, and slightly decreased the secured percentage, although we still exceed the requirement of having 65% secured.

**ALTERNATIVES:** Do not approve the amended resolution

**FINANCIAL CONSIDERATIONS:** The financial considerations for this project are \$750,000 in potential grant revenue. The grant application has already been submitted.

**RECOMMENDATION:** It is my recommendation that the City Council approve the amended resolution.

**RESOLUTION NO. 2023-152A**

**A RESOLUTION AMENDING THE AUTHORIZATION TO APPLY FOR THE  
DESTINATION IOWA GRANT FROM THE OUTDOOR RECREATION FUND**

---

**WHEREAS**, the City of Polk City is desirous to apply to the Destination Iowa grant fund in the amount of \$750,000 for the City's project: Connecting the Neal Smith Trail to the High Trestle Trail through Polk City; and

**WHEREAS**, the City of Polk City has an updated estimated total cost of the project of \$4,649,000 and has secured funding for this project in the amount of \$3,304,325.

**WHEREAS**, the City of Polk City has identified the trail project as a priority project and has secured over 71% of funds to construct the trail; and

**NOW, THEREFORE BE IT RESOLVED**, by the City Council of the City of Polk City, Iowa to authorize amending the application to the Destination Iowa Grant for Outdoor Recreation to connect the Neal Smith Trail to the High Trestle Trail through Polk City, Iowa.

**PASSED AND APPROVED** the 12 day of February 2024.

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Steve Karsjen, Mayor

Attest:

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Jenny Coffin, City Clerk



## City of Polk City, Iowa City Council Agenda Communication

**Date:** February 12, 2024  
**To:** Mayor, City Council, & City Manager  
**From:** Karla Hogrefe – Fire Chief  
**Subject:** AFG Grant – Ambulance Replacement

---

**BACKGROUND:** The Fire Department would like to apply for the Assistance to Firefighters Grant through FEMA for ambulance M3 replacement. The council approved an additional ambulance in October of 2023, which will move ambulance M3 to a reserve ambulance. M3 ambulance has had multiple issues, including a total engine replacement in 2023. This ambulance will need to be replaced within the next few years. AFG awards in September of 2024, once awarded we would have to place an order for an ambulance which could be received in 2026 or 2027.

The Assistance to Firefighters Grant assists with needed resources that equip and train emergency personnel to standards, enhance operational efficiencies, foster interoperability, and support community resilience.

**ALTERNATIVES:** N/A

**FINANCIAL CONSIDERATIONS:** We have received an estimate for the ambulance of \$348,407, as of 02/07/2024. We are also seeking assistance from a grant writer for \$1300. We plan to incorporate the grant writing fee into the application. We will be requesting 95% of the total cost of the project, the City will be responsible for 5%.

**RECOMMENDATION:** Approve the Fire Department to apply for the Assistance to Firefighters Grant. The grant closes March 8, 2024.

**RESOLUTION NO. 2024-13**

**A RESOLUTION GIVING AUTHORIZATION TO APPLY FOR ASSISTANCE TO  
FIREFIGHTERS GRANT (AFG)**

---

**WHEREAS**, the Polk City Fire Department is desirous to apply for funding from the Assistance to Firefighters Grant (AFG) through FEMA for Ambulance M3 replacement; and

**WHEREAS**, the AFG funding is designed to assist with needed resources that equip and train emergency personnel to standards, enhance operational efficiencies, foster interoperability, and support community resilience; and

**WHEREAS**, the Polk City Fire Department will need the assistance, endorsement, application, and 5% local match from the City Council of Polk City for said grant; and

**WHEREAS**, the City of Polk City reserves the right to accept or deny a successful AFG grant.

**NOW, THEREFORE BE IT RESOLVED**, by the City Council of the City of Polk City, Iowa to authorize the signature of either the City Manager or Fire Chief on the Assistance to Firefighters Grant (AFG) application for the Polk City Fire Department, reserving the right to accept or deny said grant.

**PASSED AND APPROVED** the 12 day of February 2024.

---

Steve Karsjen, Mayor

Attest:

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Jenny Coffin, City Clerk

**RESOLUTION NO. 2024-14**

**A RESOLUTION APPROVING A PUBLIC UTILITY EASEMENT BETWEEN  
THE CITY OF POLK CITY, IOWA AND THE CITY OF POLK CITY, IOWA**

**WHEREAS**, the City Council for the City of Polk City, Iowa, deems it necessary to obtain a Public Utility Easement across City Owned Property; and

**WHEREAS**, the City of Polk City is willing to grant the permanent easement as described in the Public Utility Easement attached hereto as Exhibit "A"; and

**WHEREAS**, the City Council of the City of Polk City, Iowa, believes it to be in the best interest of the City to approve said easement.

**NOW, THEREFORE BE IT RESOLVED**, the City Council of the City of Polk City, Iowa, hereby approves the Public Utility Easement by and between the City of Polk City, Iowa.

**PASSED AND APPROVED**, this 12 day of February 2024.

---

Steve Karsjen, Mayor

ATTEST:

---

Jenny Coffin, City Clerk

**WHEN RECORDED RETURN TO:**

Amy S. Beattie  
6701 Westown Parkway, Suite 100  
West Des Moines, Iowa 50266

Preparer Information: Amy S. Beattie, 6701 Westown Parkway, Suite 100, West Des Moines, Iowa 50266 (515) 274-1450

**PUBLIC UTILITY EASEMENT**

KNOW ALL MEN BY THESE PRESENTS:

That the undersigned, the City of Polk City, County of Polk, State of Iowa, hereinafter referred to as "Grantor", in consideration of the sum of one dollar (\$1.00), and other valuable consideration, in hand paid by the City of Polk City, Iowa, receipt of which is hereby acknowledged, do hereby sell, grant and convey unto the City of Polk City, Iowa, a municipal corporation, in the County of Polk, State of Iowa, hereinafter referred to as "Grantee" or "City", a permanent easement under, through, and across the following described real estate:

A PART OF PARCEL 2023-42 AS FILED IN BOOK 19423, PAGE 950 OF THE POLK COUNTY RECORDER'S OFFICE, AND BEING A PART OF TOWN OF POLK CITY, AN OFFICIAL PLAT, NOW INCLUDED IN AND FORMING A PART OF THE CITY OF POLK CITY, POLK COUNTY, IOWA AND DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH CORNER OF SAID PARCEL 2023-42; THENCE NORTH 50°27'29" WEST ALONG THE SOUTHWESTERLY LINE OF SAID PARCEL 2023-42, A DISTANCE OF 10.00 FEET; THENCE NORTH 39°34'04" EAST, 214.50 FEET TO THE NORTHEAST LINE OF SAID PARCEL 2023-42; THENCE SOUTH 50°27'29" EAST ALONG SAID NORTHEAST LINE, 10.00 FEET TO THE EAST CORNER OF SAID PARCEL 2023-42; THENCE SOUTH 39°34'04" WEST ALONG THE SOUTHEAST LINE OF SAID PARCEL 2023-42, A DISTANCE OF 214.50 FEET TO THE POINT OF BEGINNING CONTAINING 0.05 ACRES (2,145 S.F.).

That the above-described easement is granted unto the City of Polk City, Iowa, for the purpose of constructing, reconstructing, repairing, replacing, enlarging, inspecting, and maintaining the following public improvements:

## Public Utility

1. Overlap. In any area where a public utility easement (“PUE”) overlaps, or is coincident with, a designated utility easement for sanitary sewer, water main or storm sewer, the use of the PUE is subordinate to the use of the designated easement for sanitary sewer, water main or storm sewer purposes. Utilities located in the PUE that are in conflict with the use of a designated easement for sanitary sewer, water main or storm sewer purpose must relocate without expense to the owner of the sanitary sewer, water main or storm sewer. The use of the PUE is subordinate in perpetuity including any future use of the easement designated for sanitary sewer, water main or storm sewer purposes.

2. Erection and Placement of Structures, Obstructions, Plantings or Materials Prohibited. Grantor and its grantees, assigns and transferees shall not erect any fence or other structure under, over, on, through, across or within the Easement Area without obtaining the prior written consent of the City, nor shall Grantor cause or permit any obstruction, planting or material to be placed under, over, on, through, across or within the Easement Area without obtaining the prior written consent of the City.

3. Change of Grade Prohibited. Grantor and its grantees, assigns and transferees shall not change the grade, elevation or contour of any part of the Easement Area without obtaining the prior written consent of the City. The City shall have the right to restore any changes in grade, elevation, or contour without prior written consent of the Grantor, its grantees, assigns or transferees.

4. Right of Access. The City shall have the right of access to the Easement Area and have all rights of ingress and egress reasonably necessary for the use and enjoyment of the Easement Area from property adjacent thereto as herein described, including but not limited to, the right to remove any unauthorized fences, structures, obstruction, planting or material placed or erected under, over, on, through, across or within the Easement Area.

5. Property to be Restored. The City shall restore the Easement Area after exercising its rights hereunder, provided, however, that the City’s duty of restoration shall be limited to grading and replacing grass, sod, or any other ground cover (but not including any structures, trees, or shrubs). The City shall not be responsible for any construction, reconstruction, replacement, repair, or maintenance of any improvements located within the Easement Area.

6. Liability. Except as may be caused by the negligent acts or omissions of the City, its employees, agents or its representatives, the City shall not be liable for injury or property damage occurring in or to the Easement Area, the property abutting said Easement Area, nor for property damage or any improvements or obstructions thereon resulting from the City’s exercise of this Easement. Grantor agrees to indemnify and hold City, its employees, agents, and representatives harmless against any loss, damage, injury or any claim or lawsuit for loss, damage or injury arising out of or resulting from the negligent or intentional acts or omissions of Grantor or its employees, agents, or representatives.

7. Easement Benefit. This Easement shall be for the benefit of the City, its successors and assigns, and its permittees and licensees.

8. Easement Runs with Land. This Easement shall be deemed perpetual and to run with the land and shall be binding on Grantor and on Grantor’s heirs, successors, and assigns.

9. Consent and Subordination of Mortgage Holder(s). By signing this Agreement, the undersigned lender, its successors and assigns consents to the terms of this easement agreement and hereby subordinates its interest in the Easement Area to the interest of the City and its successors and assigns.



10. Approval by City Council. This Easement shall not be binding until it has received the final approval and acceptance by the City Council by Resolution which approval and acceptance shall be noted on this Easement by the City Clerk.

That the Grantor does hereby covenant with the said Grantee, and successor-in-interest, that said Grantor holds said real estate by title and fee simple; that it has good and lawful authority to sell and convey the same; that said premises are free and clear of all liens and encumbrances whatsoever, except as may be herein stated; that said Grantor covenants to warrant and defend the said premises against the lawful claims of all persons whomsoever, except as may be herein stated.

**IN WITNESS WHEREOF**, we have hereunto affixed our hands this \_\_\_\_ day of February, 2024.

City of Polk City, Iowa

By: \_\_\_\_\_  
Steve Karsjen, Mayor

Attest:

\_\_\_\_\_  
Jenny Coffin, City Clerk

STATE OF IOWA                    )  
  ) ss:  
COUNTY OF POLK                )

On this \_\_\_\_ day of February, 2024, before me, a Notary Public in and for said county, personally appeared Steve Karsjen and Jenny Coffin, to me personally known, who being by me duly sworn did say that they are the Mayor and City Clerk of the City of Polk City, Iowa, a municipal corporation; that the seal affixed to the above and foregoing instrument is the corporate seal of said municipal corporation, and that said instrument was signed and contained in the Resolution adopted by the City Council of Polk City, Iowa, on the \_\_\_\_ day of February, 2024, and the said Steve Karsjen and Jenny Coffin acknowledged the execution of said instrument to be their voluntary act and deed and the voluntary act and deed of said municipal corporation, by it and by them voluntarily executed.

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

**ACCEPTANCE BY CITY**

STATE OF IOWA                    )  
  ) ss:  
COUNTY OF POLK                )

I, Jenny Coffin, City Clerk of the City of Polk City, Iowa, do hereby certify that the within and foregoing Easement was duly approved and accepted by the City Council of said City by Resolution No. \_\_\_\_\_, passed on the \_\_\_\_ day of February, 2024, and this certificate is made pursuant to authority contained in said Resolution.

Signed this \_\_\_\_ day of \_\_\_\_\_, 2024.

\_\_\_\_\_  
Jenny Coffin, City Clerk of the City of Polk City, Iowa

**EXHIBIT 'A'**

**INDEX LEGEND**

SURVEYOR'S NAME / RETURN TO:  
ERIN D. GRIFFIN  
SNYDER & ASSOCIATES, INC.  
2727 SW SNYDER BOULEVARD  
ANKENY, IOWA 50023  
515-964-2020  
EGRIFFIN@SNYDER-ASSOCIATES.COM  
SERVICE PROVIDED BY:  
SNYDER & ASSOCIATES, INC.  
SURVEY LOCATED:  
PARCEL 2023-42  
BLOCK 13, TOWN OF POLK CITY  
REQUESTED BY:  
CITY OF POLK COUNTY

**EASEMENT PLAT**

**PUBLIC UTILITY EASEMENT DESCRIPTION**

A PART OF PARCEL 2023-42 AS FILED IN BOOK 19423, PAGE 950 OF THE POLK COUNTY RECORDER'S OFFICE, AND BEING A PART OF TOWN OF POLK CITY, AN OFFICIAL PLAT, NOW INCLUDED IN AND FORMING A PART OF THE CITY OF POLK CITY, POLK COUNTY, IOWA AND DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTH CORNER OF SAID PARCEL 2023-42; THENCE NORTH 50°27'29" WEST ALONG THE SOUTHWESTERLY LINE OF SAID PARCEL 2023-42, A DISTANCE OF 10.00 FEET; THENCE NORTH 39°34'04" EAST, 214.50 FEET TO THE NORTHEAST LINE OF SAID PARCEL 2023-42; THENCE SOUTH 50°27'29" EAST ALONG SAID NORTHEAST LINE, 10.00 FEET TO THE EAST CORNER OF SAID PARCEL 2023-42; THENCE SOUTH 39°34'04" WEST ALONG THE SOUTHEAST LINE OF SAID PARCEL 2023-42, A DISTANCE OF 214.50 FEET TO THE POINT OF BEGINNING AND CONTAINING 0.05 ACRES (2,145 S.F.).

PROPERTY SUBJECT TO ANY AND ALL EASEMENTS OF RECORD.

**DATE OF SURVEY**

FEBRUARY 08, 2024

**OWNER**

CITY OF POLK CITY  
POB 426  
POLK CITY, IA 50226-0426

**BASIS OF BEARING**

THE SOUTHEAST LINE OF PARCEL 2023-42 IS SAID TO BEAR SOUTH 39°34'04" WEST FOR THE PURPOSE OF THIS SURVEY.

**LEGEND**

**FEATURES**

	FOUND	SET
Section Corner	▲	△
1/2" Rebar, Yellow Plastic Cap # 19710 (Unless Otherwise Noted)	●	○
ROW Marker	■	□
ROW Rail	≡	≡
Control Point	⊙CP	
Bench Mark	⊙	
Platted Distance	P	
Measured Bearing & Distance	M	
Recorded As	R	
Deed Distance	D	
Calculated Distance	C	
Yellow Plastic Cap	YPC	
Centerline	— — — — —	
Section Line	— — — — —	
1/4 Section Line	— — — — —	
1/4 1/4 Section Line	— — — — —	
Easement Line	— — — — —	



I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly licensed Professional Land Surveyor under the laws of the State of Iowa.

*Erin D. Griffin* 02/09/2024  
 Erin D. Griffin, PLS Date  
 License Number 19710  
 My License Renewal Date is December 31, 2025  
 Pages or sheets covered by this seal:  
 Sheets 1 & 2 of 2

**PARCEL 2023-42**

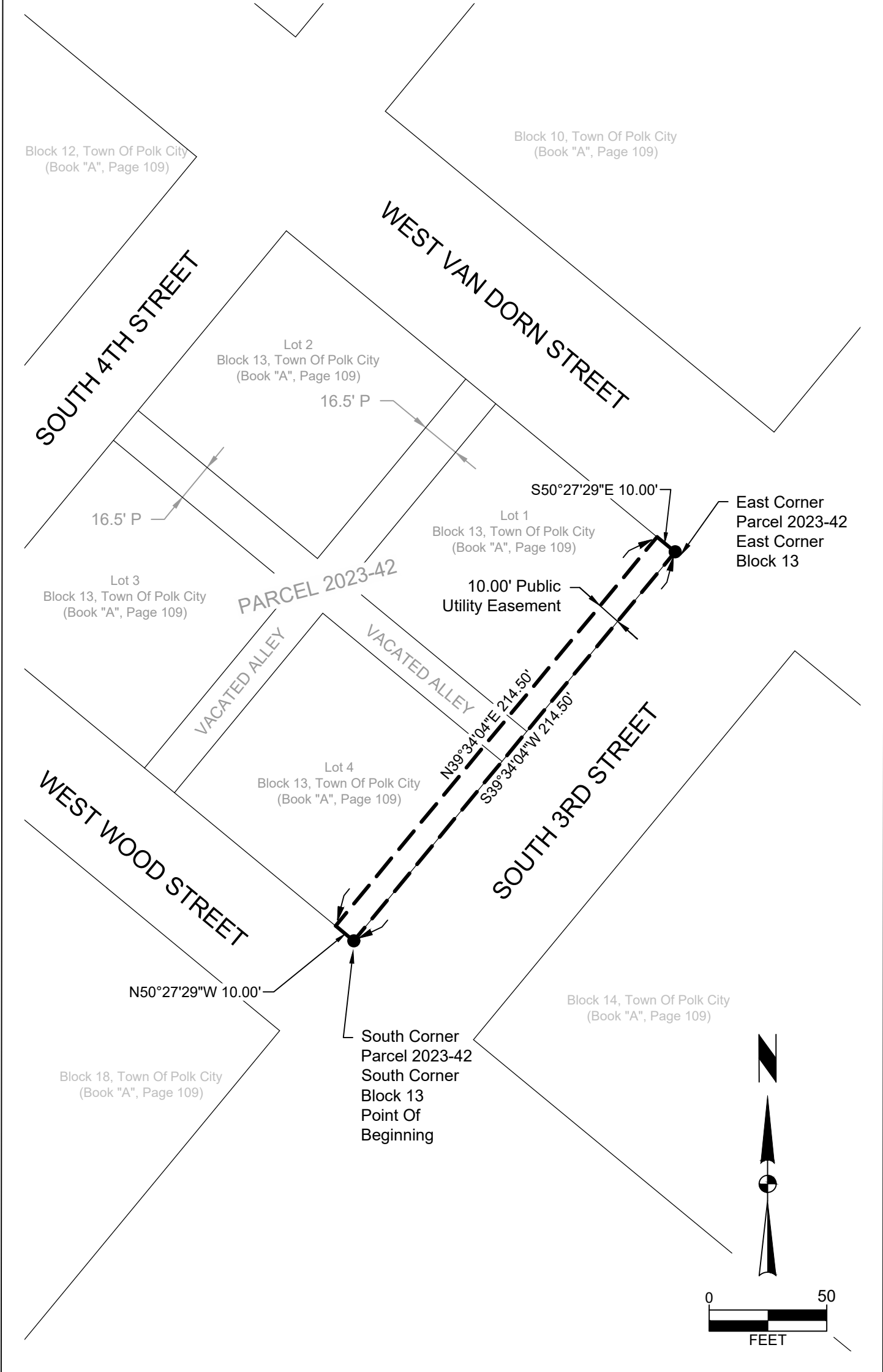
**EASEMENT PLAT**



2727 S.W. SNYDER BLVD.  
ANKENY, IA 50023 (515) 964-2020

SHEET 1 OF 2
PN: 122.0001.01E
T-R-S:80N-25W-01
DATE: 02/08/2024
PM/TECH: EDG/DCG

# EASEMENT PLAT



**PARCEL 2023-42**

**EASEMENT PLAT**



2727 S.W. SNYDER BLVD.  
ANKENY, IA 50023 (515) 964-2020

SHEET 2 OF 2

PN: 122.0001.01E

T-R-S:80N-25W-01

DATE: 02/08/2024

PM/TECH: EDG/DCG



## City of Polk City, Iowa

### City Council Agenda Communication

**Date:** February 12, 2024  
**To:** Mayor, City Council, & City Manager  
**From:** Karla Hogrefe - Fire Chief  
**Subject:** Full-Time Pay Increase Approval

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**BACKGROUND:** Full-time Firefighter/Paramedic Alissa Furry is eligible for her 6-month review pay increase. Alissa continues to go above and beyond for the department, and we are fortunate to have her. Alissa currently makes \$22.00 per hour.

**ALTERNATIVES:** N/A

**FINANCIAL CONSIDERATIONS:** Increase Alissa's pay from \$22.00 per hour to \$22.66 per hour, a 3% pay increase.

**RECOMMENDATION:** I recommend a pay increase for Alissa Furry to be approved for a 3% increase effective at the start of the next pay period, February 19, 2024.

## PROPOSED AMENDMENTS TO ZONING DISTRICTS

Date: February 12, 2024

Prepared by: Kathleen Connor, Planner  
 Travis D. Thornburgh, P.E.

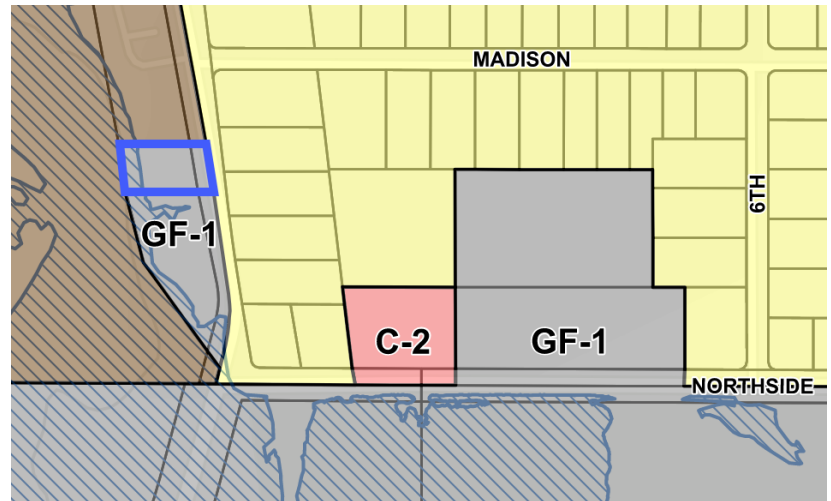
Project: Zoning Districts Update

Project No.: 124.0001.01

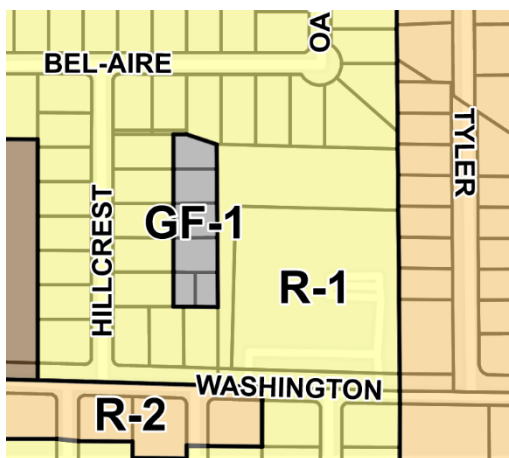
At its November 2023 meeting, the Planning & Zoning Commission discussed and reviewed several “cleanup rezonings” located in and around Polk City related to the GF-1 zoning district. At this meeting, the Planning & Zoning Commission recommended City Council initiate the following rezonings, as the subject properties currently bear a zoning district that do not match their current or intended uses:

### Area #1: 516 N. 3<sup>rd</sup> Street (Property is Currently Zoned GF-1)

Immediately north of a vacant, City owned parcel on N. 3rd Street, and south of the Tournament Club of Iowa Maintenance Facility, lies a single-family home that is zoned GF-1. We have been unable to ascertain why it is zoned in this manner. The Future Land Use Plan designates this parcel as low density residential, with commercial to the north and civic to the south. Rezoning this property to R-1 would help bring this home into compliance.



### Area #2: Portions of 6 Lots Along Hillcrest Drive (Currently Zoned GF-1)



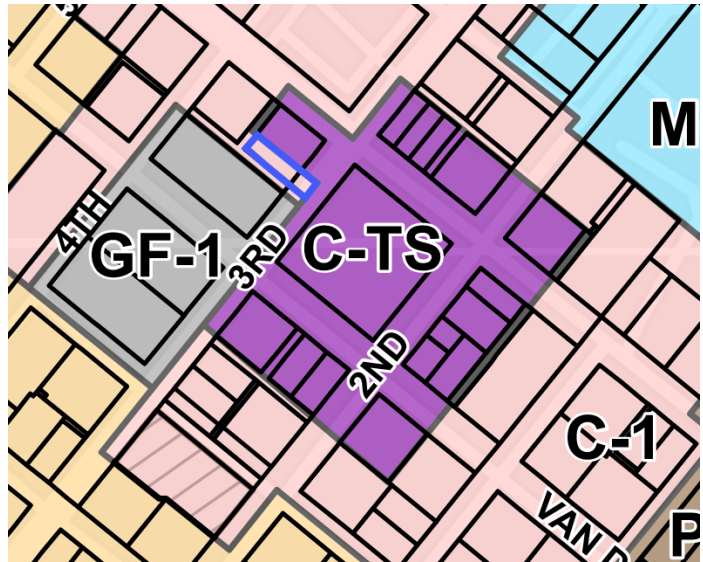
A GF-1 zoning district is located in the rear yards of privately-owned residences on the east side of Hillcrest Drive (405-421) and on the north side of 1201 W. Washington Avenue. We do not have any knowledge as to why this area is zoned GF-1 but, since it abuts the old nursing home property, it is possible this GF-1 zoning was also used as a buffer to the more intense use. However, since the GF-1 “buffer” is located on the properties that are to receive the benefit of said buffer, there does not appear to be any benefit to the homeowners. In addition, GF-1 zoning may limit the use and enjoyment of these rear yards by restricting certain structures. For example,

accessory structures are not permitted unless they are incidental to permitted principal uses. GF-1 zoning districts do not allow residential uses, so accessory structures incidental to residential u

ses would not be allowed. As a result, garden sheds should not be permitted in this GF-1 district, even though there appears to be at least one such structure. In this case, rezoning to R-1 would help bring these lots into compliance and reflect the current use of these parcels.

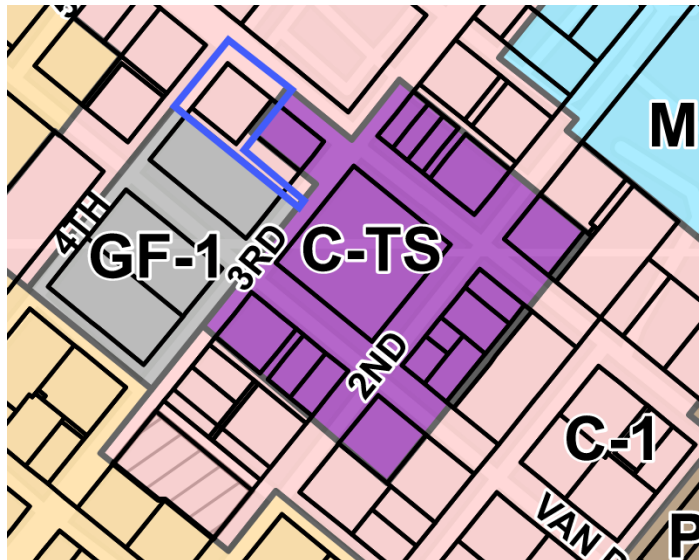
**Area #3: 106 S. 3<sup>rd</sup> Street (Property is Currently Zoned C-1)**

Immediately northeast of the existing City Hall along S. 3<sup>rd</sup> Street lies the Masonic Lodge that currently bears a C-1 zoning district. This building is located directly adjacent to the Polk City Square, and as such does not have a dedicated parking facility on-site. Rezoning this property to C-TS would help bring this area into compliance, applying a zoning designation that matches the current use of this parcel, and would rezone the last remaining C-1 district that exists with Square frontage.



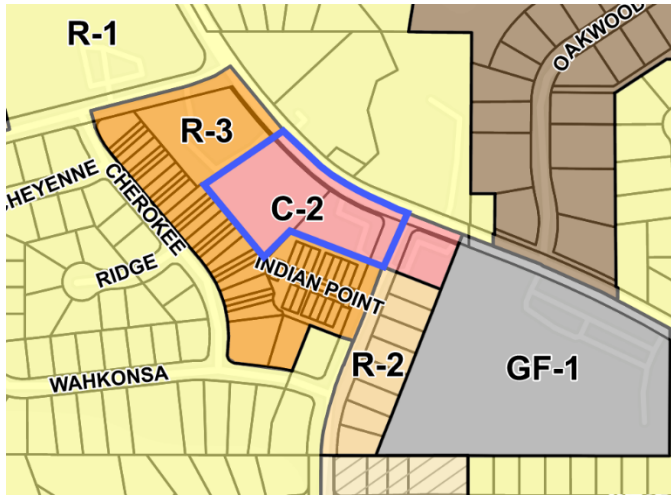
**Area #4: City Hall Parking Lot on W. Broadway Street (Property is Current Zoned C-1)**

Located at the intersection of W. Broadway Street and S. 4<sup>th</sup> Street, the existing paved parking lot is owned by the City of Polk City and currently bears a C-1 (Commercial) Designation. This parking lot functions as an overflow parking facility for the Polk City Fire Department, current Polk City City Hall, and the Polk City Square and is maintained by the City of Polk City. As such, this parking lot functions as a municipal facility and it is our belief that the GF-1 designation is more applicable than its current C-1 zoning. This rezoning also includes the alley parcels adjacent to the parking lot.





**Area #5: 1500 & 1600 W. Broadway Street (Property is Currently Zoned C-2)**



The Polk City Public Library, located at 1500 W. Broadway Street, and the lot at 1600 W. Broadway Street located directly adjacent to the library that the City recently purchased are both currently zoned with the C-2 (Commercial) designation (outlined in blue to the left). It is our understanding that the intended use for the lot at 1600 W. Broadway Street is an expansion of municipal facilities. Rezoning of these parcels to the GF-1 designation would bring the current use of 1500 W. Broadway Street (Public Library) and the intended use of 1600 W. Broadway Street (Future Municipal Facility) into compliance.

**RECOMMENDATION:**

The Planning & Zoning Commission and City Staff recommend the City Council initiate the rezonings as described above.

As usual, the property owners within 250’ of the rezoning areas have would be notified of the February Planning & Zoning meeting and will again be notified should Council choose to initiate these rezonings and set the Public Hearing at the City Council meeting so they can provide their input on the rezoning.

**RESOLUTION NO. 2024-15**

**A RESOLUTION SETTING A PUBLIC HEARING ON THE PROPOSED REZONING OF PROPERTY LOCATED AT 516 N. 3<sup>rd</sup> STREET FROM GF-1, GOVERNMENT FACILITY DISTRICT TO R-1, SINGLE FAMILY DETACHED**

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**BE IT RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby initiates the rezoning of property owned by B Hat, LLC, located at 516 N. 3<sup>rd</sup> Street from a zoning classification of GF-1 to R-1, said property being legally described as follows:

That part of the Southeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  of Section 36, Township 81 North, Range 25 West of the 5<sup>th</sup> P.M., described as follows: Commencing at the Northeast corner of the Southeast  $\frac{1}{4}$  of the Southwest  $\frac{1}{4}$  of said Section 36; thence  $89^{\circ}55'02''$  W 680.6 feet to a point on the West line of the abandoned Chicago and Northwester Railroad Right of Way; thence  $S07^{\circ}03'42''$  E along said right of way line, 602.22 feet to the point of beginning; thence continuing  $S07^{\circ}03'42''$  E along said right of way line 141.56 feet; thence  $S89^{\circ}55'02''$  W, 310.00 feet; thence  $N07^{\circ}03'42''$  W, 141.56 feet; thence  $N89^{\circ}55'02''$  E, 310.00 feet to the point of beginning, all now included in and form a part of the City of Polk City, Polk County, Iowa, subject to Road right-of-way of N. 3rd Street along the East side measuring 96.47 feet on the North line and 87.75 feet on the South line.

**BE IT FURTHER RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby orders a public hearing and notice thereof to be held February 26, 2024 at 6:00 p.m. at the City Hall Council Chambers in Polk City, Iowa, on the proposal to rezone the above-described property from a zoning classification of GF-1 to a zoning classification of R-1.

**The Clerk shall publish notice of such hearing at the time and in the manner required by law.**

Passed and approved this 12 day of February 2024.

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Steve Karsjen, Mayor

ATTEST:

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Jenny Coffin, City Clerk

**RESOLUTION NO. 2024-16**

**A RESOLUTION SETTING A PUBLIC HEARING ON THE PROPOSED REZONING OF A PORTION OF SIX (6) PROPERTIES LOCATED AT 405, 409, 413, 417, AND 421 HILLCREST DRIVE AND 1201 W WASHINGTON FROM GF-1, GOVERNMENT FACILITY DISTRICT TO R-1, SINGLE FAMILY DETACHED**

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**BE IT RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby initiates the rezoning of a portion of the following five (5) properties  
405 Hillcrest Drive owned by Dan and Mireille Golbuff  
409 Hillcrest Drive owned by MBLP LLC  
413 Hillcrest Drive owned by Scott and Laura Conway  
417 Hillcrest Drive owned by Capaldo Revocable Trust  
421 Hillcrest Drive owned by Cory Brown  
1201 W Washington Avenue owned by Randall and Linda Gibson  
from a zoning classification of GF-1 to R-1, said property being legally described as follows:

Lots 1, 2, 3, 4, 5, and 6 of Forest Heights Plat 6, an official plat in the City of Polk City, Polk County, Iowa.

**BE IT FURTHER RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby orders a public hearing and notice thereof to be held February 26, 2024 at 6:00 p.m. at the City Hall Council Chambers in Polk City, Iowa, on the proposal to rezone the above-described property from a zoning classification of GF-1 to a zoning classification of R-1.

**The Clerk shall publish notice of such hearing at the time and in the manner required by law.**

Passed and approved this 12 day of February 2024.

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Steve Karsjen, Mayor

ATTEST:

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Jenny Coffin, City Clerk

**RESOLUTION NO. 2024-17**

**A RESOLUTION SETTING A PUBLIC HEARING ON THE PROPOSED REZONING OF PROPERTY LOCATED AT 106 S. 3<sup>rd</sup> STREET FROM C-1, CENTRAL BUSINESS DISTRICT TO C-TS, TOWN SQUIRE BUSINESS DISTRICT**

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**BE IT RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby initiates the rezoning of property owned by Operative Lodge 308 Trustees located at 106 S. 3<sup>rd</sup> Street from a zoning classification of C-1 to C-TS, said property being legally described as follows:

Southwest 1/3 of Lot 4 and All of Lot 3, Block 10, Town of Polk City, an official plat in the City of Polk City, Polk County, Iowa, and the abutting northwest one half right-of-way of S 3<sup>rd</sup> Street.

**BE IT FURTHER RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby orders a public hearing and notice thereof to be held February 26, 2024 at 6:00 p.m. at the City Hall Council Chambers in Polk City, Iowa, on the proposal to rezone the above-described property from a zoning classification of C-1 to a zoning classification of C-TS.

**The Clerk shall publish notice of such hearing at the time and in the manner required by law.**

Passed and approved this 12 day of February 2024.

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Steve Karsjen, Mayor

ATTEST:

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Jenny Coffin, City Clerk

**RESOLUTION NO. 2024-18**

**A RESOLUTION SETTING A PUBLIC HEARING ON THE PROPOSED REZONING OF PROPERTY OWNED BY THE CITY OF POLK CITY, IOWA AND LOCATED AT BEHIND THE FIRE STATION ALONG W. BROADWAY FROM C-1, CENTRAL BUSINESS DISTRICT TO GF-1, GOVERNMENT FACILITY DISTRICT**

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**BE IT RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby initiates the rezoning of property owned by the City of Polk City, Iowa located behind the Fire Station along W. Broadway Street from a zoning classification of C-1 to GF-1, said property being legally described as follows:

Lot 9, Block 10, Town of Polk City, an official plat in the City of Polk City, Polk County, Iowa, and the abutting southwest one-half right-of-way of W. Broadway Street, the abutting northwest half right-of-way of S. 4<sup>th</sup> Street, and the abutting southeast half right-of-way of S. 3<sup>rd</sup> Street.

**BE IT FURTHER RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby orders a public hearing and notice thereof to be held February 26, 2024 at 6:00 p.m. at the City Hall Council Chambers in Polk City, Iowa, on the proposal to rezone the above-described property from a zoning classification of C-1 to a zoning classification of GF-1.

**The Clerk shall publish notice of such hearing at the time and in the manner required by law.**

Passed and approved this 12 day of February 2024.

\_\_\_\_\_  
Steve Karsjen, Mayor

ATTEST:

\_\_\_\_\_  
Jenny Coffin, City Clerk

**RESOLUTION NO. 2024-19**

**A RESOLUTION SETTING A PUBLIC HEARING ON THE PROPOSED REZONING OF PROPERTY OWNED BY THE CITY OF POLK CITY, IOWA AND LOCATED AT 1500 & 1600 W. BROADWAY FROM C-2, COMMERCIAL DISTRICT TO GF-1, GOVERNMENT FACILITY DISTRICT**

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**BE IT RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby initiates the rezoning of property owned by the City of Polk City, Iowa located at 1500 & 1600 W. Broadway Street from a zoning classification of C-2 to GF-1, said property being legally described as follows:

Lot 13 of Arrow Ridge Point Plat 1 & Lot 39 of Arrow Ridge Point Plat 2, an official plat in the City of Polk City, Polk County, Iowa, and the abutting southwest half right-of-way of W. Broadway Street and the abutting northwest half right-of-way of W. Parker Boulevard.

**BE IT FURTHER RESOLVED**, that the City Council of the City of Polk City, Iowa, hereby orders a public hearing and notice thereof to be held February 26, 2024 at 6:00 p.m. at the City Hall Council Chambers in Polk City, Iowa, on the proposal to rezone the above-described property from a zoning classification of C-2 to a zoning classification of GF-1.

**The Clerk shall publish notice of such hearing at the time and in the manner required by law.**

Passed and approved this 12 day of February 2024.

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Steve Karsjen, Mayor

ATTEST:

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Jenny Coffin, City Clerk



**Date** January 26, 2024

**To:** Chelsea Huisman  
 City of Polk City  
 P.O. Box 426  
 Polk City, IA 50226-0426

## INVOICE SUMMARY - DECEMBER SERVICES

### GENERAL ENGINEERING

<u>Meetings</u> <i>Council and P&amp;Z Meetings, City staff meetings, and meetings with developers and developer's engineers.</i>	123.0001.01	\$	721.00
<u>Development and Building:</u> <i>Coordination with developers, engineers, building inspector, and staff regarding various potential and ongoing projects, and building permits.</i>	123.0001.01	\$	2,394.75
<u>Water Dept:</u> <i>Respond to questions re: easements, cost sharing for water main on NE 7th St. between City and Knapp, CIP update, and misc water issues.</i>	123.0001.01	\$	257.50
<u>Sanitary Sewers:</u> <i>Respond to questions re: sanitary sewer availability and lift station capacity, CIP update, and misc. sewer issues.</i>	123.0001.01	\$	-
<u>Storm Sewers:</u> <i>Respond to concerns re: drainage issues, SWMF restrictions, and misc. drainage and storm sewer issues.</i>	123.0001.01	\$	154.50
<u>Street Dept.</u> <i>Coordinate Re ROW vacation, historic plans, OFE, ROW permits, CIP update, and misc. street and ROW issues.</i>	123.0001.01	\$	1,030.00
<b>General:</b> <i>Coordination with City staff and City Attorney re: agendas, minutes, resolutions, ordinances, and miscellaneous issues.</i>	123.0001.01	\$	360.50
<u>GIS</u> <i>Update Zoning Map for recent annexations and rezonings.</i>	123.0001.01	\$	231.75
<b>SUBTOTAL</b>		<b>\$</b>	<b>5,150.00</b>

### CAPITAL IMPROVEMENT PROJECTS / WORK ORDERS

High Trestle Trail to Neal Smith Trail Connector - Phase 1	123.0674.01	\$	28,610.00
High Trestle Trail to Neal Smith Trail Connector - Arch. Field Work	123.0001.01J	\$	684.25
High Trestle Trail to Neal Smith Trail Connector - Arch. Tech Report	123.0001.01K	\$	1,022.50
High Trestle Trail to Neal Smith Trail Connector - Phase 2	123.0333.01	\$	1,400.00
Whitetail Parkway Corridor Study	123.0675.01	\$	2,400.00
<b>SUBTOTAL</b>		<b>\$</b>	<b>34,116.75</b>

### REIMBURSABLE DEVELOPMENT REVIEW PROJECTS

Antler Ridge Plat 1: Construction Phase Services - Trunk Sewer	122.0178.01	\$	7,037.50
Big Creek Ridge Plat 1: Construction Drawings	123.0787.01	\$	871.00
Gateway Crossings Plat 1	123.0836.01	\$	479.50
Monarch Crossing Plat 1: Construction Drawings	123.1076.01	\$	1,531.50
On With Life Site Plan: Site Plan Amendment, Buffer Easement	123.0424.01	\$	939.50
<b>SUBTOTAL</b>		<b>\$</b>	<b>10,869.00</b>

### TOTAL

**\$ 39,266.75**