

# Agenda -Notice of Meeting

Polk City | City Council

\*\*\*\*\*

February 27, 2023 | 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

Rob Sarchet | Pro Tem

City Council Members: Jeff Walters | Dave Dvorak | Mandy Vogel | Ron Anderson

## 1. Call to Order

## 2. Roll Call

## 3. Approval of Agenda

## 4. Public Hearing

- a. Public Hearing on the proposed FY 24 maximum property tax levy
  - i. Resolution 2023-24 approving FY24 maximum property tax levy
- b. Public Hearing on the proposed rezoning of property owned by the City of Polk City located at 214 S. 3<sup>rd</sup> Street and 302 W. Van Dorn Street
  - i. First Reading of Ordinance 2023-4000 approving rezoning from C-1 Central Business District to U-1 Utility District
  - ii. *Optional: Waive second and third reading*

## 5. 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.*

## 6. Consent Items

- a. City Council Meeting Minutes for February 13, 2023
- b. City Council Work Session Meeting Minutes for February 13, 2023
- c. Claims listing February 27, 2023
- d. January 2023 Finance Report
- e. Receive and file the P&Z Commission Meeting Minutes for February 20, 2023
- f. FY 22 Annual Audit Report
- g. Resolution 2023-25 approving Pay App No. 1 in the amount of \$24,605 for the Fire Station Remodel Project
- h. Resolution 2023-26 to fix a date for a public hearing on proposal to enter into a Water Revenue Loan and Disbursement Agreement and to borrow money thereunder in a principal amount not to exceed \$407,000
- i. FY 22/23 Budgeted Pressure Washer Purchase in the amount of \$10,500
- j. Resolution 2023-27 designating Luana as a Depository for the Deposit of Public Funds of the City of Polk City, Iowa

**7. Business Items**

- a. Snyder & Associates Engineering Services Agreements for Polk City
  - i. High Trestle Trail to Neal Smith Trail Connector Project – Phase 2 in the amount of \$46,700
  - ii. High Trestle to Neal Smith Trail Connector Project – Phase 4 in the amount of \$46,500
- b. Second Reading of Ordinance 2023-3000 amending Chapter 55, Animal Protection and Control
  - i. *Optional*: Waive Third Reading
- c. Third Reading of Ordinance 2023-2000 rezoning Gateway Crossings from A-1 to: C-2 (28.96 acres), M-1 Restricted (16.70 acres), M-1 (7.5 acres), R-3 (27.83 acres)

**8. Reports & Particulars**

Mayor, Council, City Manager, Staff, Boards, and/or Commissions

9. Closed Session under Code of Iowa; Chapter 21 Official Meetings open to Public; section 5 Closed Session; sub paragraph 1.j To discuss the purchase or sale of particular real estate only where premature disclosure could be reasonably expected to increase the price the governmental body would have to pay for that property or reduce the price the governmental body would receive for that property. The minutes and the audio recording of a session closed under this paragraph shall be available for public examination when the transaction discussed is completed

10. (Optional) Take action on closed session item

**11. Adjournment**

*--next meeting date March 13, 2023*



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

**Date:** February 27, 2023 City Council Meeting  
**To:** Mayor Steve Karsjen & City Council  
**From:** Chelsea Huisman, City Manager

**Subject:** Public Hearing & Resolution to approve the Maximum Property Tax Levy

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**BACKGROUND:** On Monday, the City Council will hold a public hearing for the Maximum Proposed Property tax levy, as required by State Code. Polk City is required to publish this notice, hold a public hearing, and approve the maximum proposed property tax levy in advance of the final proposed budget hearing. The maximum proposed property tax levy does not include the debt service levy and is the maximum amount the City could set the “operating” tax levy rate at when adopting the final FY24 budget. If a city is expected to exceed 2% on an annual basis, the public hearing and resolution approval is required. Growth is not a factor that is considered in the equation, and Polk City is a growing community, with growing valuations an increase is not surprising.

The proposed maximum operating property tax levy for FY23-24 is \$9.75 per \$1,000 assessed, which is an increase of 15.9% from last year (\$9.13 per \$1,000 assessed). My expectation is that this proposed operating levy would decrease with the final proposed budget, and this is just the maximum amount the property tax levy could be. I previously recommended to the City Council that we set the maximum property tax levy higher, as this would be the maximum tax levy. With the correction made to the multi-family residential rollback, we are still awaiting on our taxable valuations, and should receive the updated valuations in early March. With that correction, the budget process for the upcoming year has been delayed. I would expect the City Council to finalize the budget once we have the final taxable valuations. The new budget deadline for this year only is April 30, 2023.

**ALTERNATIVES:** None

**FINANCIAL CONSIDERATIONS:** None; the Council is not approving the budget at the February 27, 2023, meeting, they are solely approving what the maximum property tax levy, excluding the debt service levy could be. The City Council will still need to approve the actual budget prior to April 30, 2023.

**RECOMMENDATION:** It is my recommendation that the Council approve the maximum property tax levy.

**RESOLUTION NO. 2023-24**

**A RESOLUTION APPROVING FISCAL YEAR FY 23/24  
MAXIMUM PROPERTY TAX DOLLARS**

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**WHEREAS**, the City Council of the City of Polk City has considered the proposed FY 23/24 city maximum property tax dollars for the affected levy total; and

**WHEREAS**, a notice concerning the proposed city maximum property tax dollars was published as required and posted on the city website and city Facebook page; and

**WHEREAS**, a public hearing concerning the proposed city maximum property tax dollars was held on February 27, 2023.

**NOW, THEREFORE, BE IT RESOLVED**, the City Council of the City of Polk City, Iowa, that the maximum property tax dollars for the affected tax levies for FY 23/24 shall not exceed the following total:

Total maximum levy for affected property tax levies – \$3,251,752

The Maximum Property Tax dollars required in the total maximum levy for affected property tax levies for FY 2023/24 does represent greater than 102% of the Maximum Property Tax dollars requested for the current FY 22/23 but only due to the increase in taxable valuations.

**PASSED AND APPROVED** the 27th day February 2023.

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

ATTEST:

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

A motion to approve was made by \_\_\_\_\_ and  
Seconded by \_\_\_\_\_ to approve this Resolution  
Roll Call Vote:  
**YES:**  
**NO:**  
**Motion Carried**

**NOTICE OF PUBLIC HEARING - CITY OF POLK CITY - PROPOSED PROPERTY TAX LEVY  
Fiscal Year July 1, 2023 - June 30, 2024**

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

**Meeting Date:** 2/27/2023 **Meeting Time:** 06:00 PM **Meeting Location:** City Hall Council Chambers 112 3rd Street Polk City, IA 50226

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

City Website (if available)  
www.polkcivia.gov

City Telephone Number  
(515) 984-6233

	<b>Current Year Certified Property Tax 2022 - 2023</b>	<b>Budget Year Effective Property Tax 2023 - 2024</b>	<b>Budget Year Proposed Maximum Property Tax 2023 - 2024</b>	<b>Annual % CHG</b>
Regular Taxable Valuation	307,403,769	333,380,531	333,380,531	
Tax Levies:				
Regular General	2,489,972	2,489,972	2,700,382	
Contract for Use of Bridge	0	0	0	
Opr & Maint Publicly Owned Transit	0	0	0	
Rent, Ins. Maint. Of Non-Owned Civ. Ctr.	0	0	0	
Opr & Maint of City-Owned Civic Center	0	0	0	
Planning a Sanitary Disposal Project	0	0	0	
Liability, Property & Self-Insurance Costs	40,000	40,000	40,000	
Support of Local Emer. Mgmt. Commission	0	0	0	
Emergency	0	0	0	
Police & Fire Retirement	0	0	0	
FICA & IPERS	75,000	75,000	75,000	
Other Employee Benefits	200,342	200,342	436,370	
<b>Total Tax Levy</b>	<b>2,805,314</b>	<b>2,805,314</b>	<b>3,251,752</b>	<b>15.91</b>
<b>Tax Rate</b>	<b>9.12583</b>	<b>8.41475</b>	<b>9.75387</b>	

**Explanation of significant increases in the budget:**

The only significant increase is due to the increase in taxable valuations. Polk City is a rapidly growing community and will continue to experience this type of increase in the foreseeable future.

**If applicable, the above notice also available online at:**

www.polkcivia.gov and the Polk City Facebook page

\*Total city tax rate will also include voted general fund levy, debt service levy, and capital improvement reserve levy.

\*\*Budget year effective property tax rate is the rate that would be assessed for these levies if the dollars requested is not changed in the coming budget year

**ORDINANCE NO. 2023-4000**

**AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE CITY OF POLK CITY, IOWA, BY REZONING OF THE CITY OF POLK CITY PROPERTY LOCATED AT 214 S 3<sup>RD</sup> STREET AND 302 W VAN DORN STREET FROM C-1 CENTRAL BUSINESS DISTRICT TO U-1 PUBLIC UTILITY DISTRICT**

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**WHEREAS**, on the 20 day of February 2023, the Planning and Zoning Commission of the City of Polk City, Iowa, recommended to the City Council that the property legally described as:

LOTS 1,2,3, 4 AND THE NORTH/SOUTH ALLEY AND EAST/WEST ALLEY IN BLOCK 13, POLK CITY, POLK COUNTY, IOWA, SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD;

AND

THE ABUTTING FULL RIGHT-OF-WAY FOR W. VAN DORN STREET, THE ABUTTING NORTHEAST ONE-HALF RIGHT-OF-WAY FOR W. WOOD STREET, THE ABUTTING NORTHWEST ONE-HALF RIGHT-OF-WAY FOR S. 3<sup>RD</sup> STREET, AND THE ABUTTING SOUTHEAST ONE-HALF RIGHT-OF-WAY FOR S. 4<sup>TH</sup> STREET

be considered for rezoning from zoning classification C-1 Central Business District to U-1 Public Utility District; and

**WHEREAS**, after due notice and hearing as provided by law, the City Council now deems it reasonable and appropriate to rezone said property.

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

**Section 1:** That the Municipal Code of the City of Polk City, Iowa, be and is hereby amended by rezoning 1.055 acres from the zoning classification of C-1 Central Business District to U-1 Public Utility District.

**Section 2:** All Zoning Regulations, as applicable, shall apply.

**Section 3:** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 4:** This ordinance shall be in full force and effect after its passage, approval and publication as provided by law.

**PASSED AND APPROVED** this \_\_\_\_\_ of \_\_\_\_\_ 2023.

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Steve Karsjen, Mayor

ATTEST:

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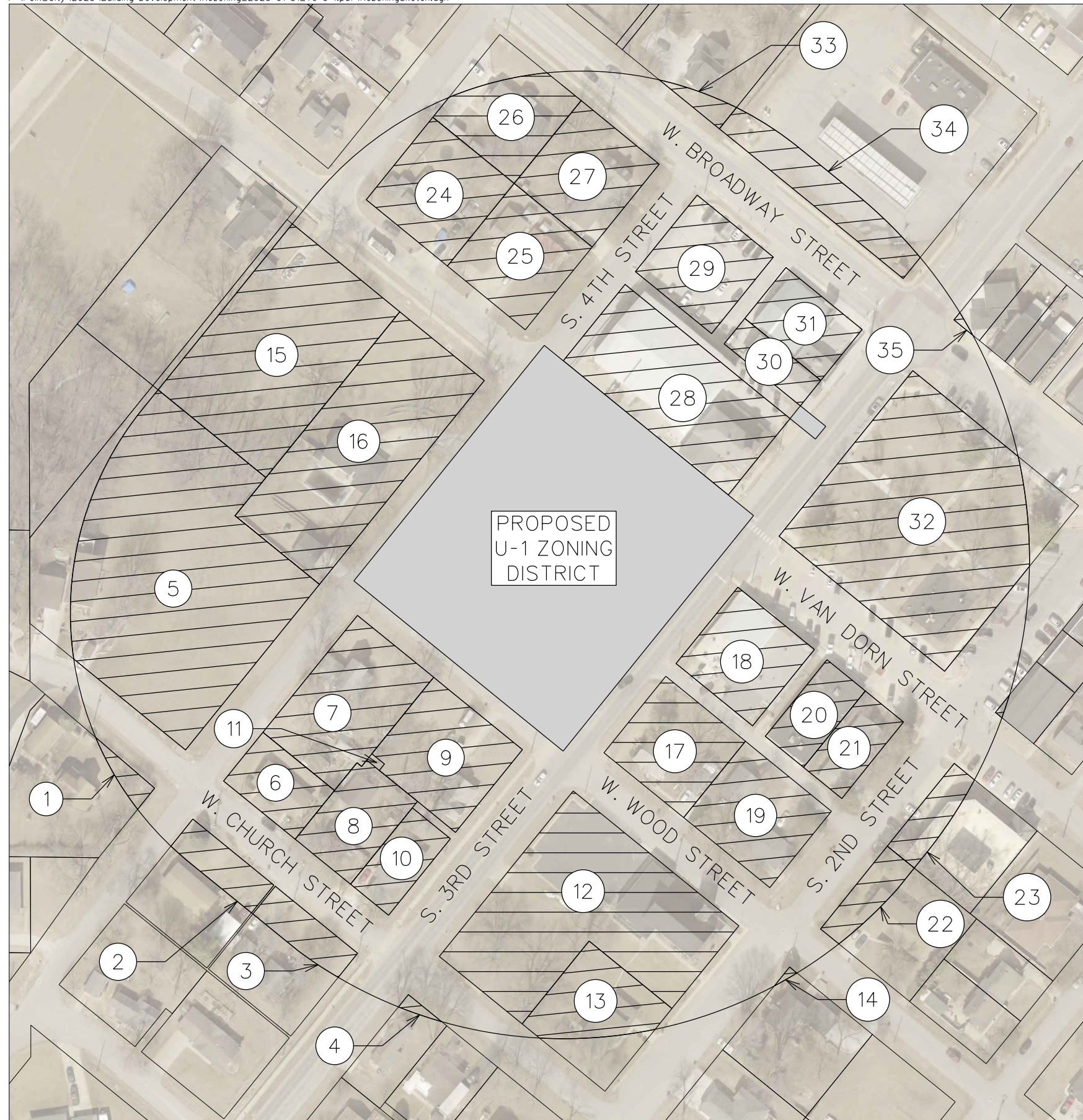
Jenny Coffin, City Clerk

First Reading:

Second Reading:

Third Reading:

Date of Publication by posting



PARCEL NUMBER	PROPERTY OWNER	OWNER ADDRESS
1	Audrey and Darrell Rude	406 4th Street
2	Tracy and Vicky Robinson	314 W. Church Street
3	John Pearce	402 S. 3rd Street
4	Debra Woolsoncroft	401 S. 3rd Street
5	Dennis and Georgene White	408 W. Church Street
6	NW Bell Telephone Company	1801 California St. Ste 2500 Denver, CO 80202
7	Michael Bueltel	314 W. Wood Street
8	City of Polk City	305 W. Church Street
9	Michael Bueltel	306 S. 3rd Street
10	City of Polk City	314 S. 3rd Street
11	City of Polk City	
12	ACG Properties, LLC.	302 S. 2nd Street
13	Laurel Friedman	314 S. 2nd Street
14	Frances and William Magie	301 S. 2nd Street
15	Cheryl Newby	502 W. Van Dorn Street
16	Richard and Rosemary Taylor	402 W. Van Dorn Street
17	Michael Bueltel	213 S. 3rd Street
18	Maximum Properties, LLC.	711 SE 6th Street Grimes, IA 50111
19	John Boelkes and Kimberly Graziano Boelkes	204 W. Wood Street
20	K Ventures, LLC.	711 SE 6th Street Grimes, IA 50111
21	John and Marshal Lindahl	202 W. Van Dorn Street
22	Jeri and Ronnie Crowdis	109 W. Wood Street
23	Penta Partners, LLC.	110 W. Van Dorn Street
24	Mark Toomer	415 W. Van Dorn Street
25	Betty Miller	405 W. Van Dorn Street
26	Harvey Blackman	414 W. Broadway Street
27	Mark McKinley	402 W. Broadway Street
28	City of Polk City	112 S. 3rd Street
29	City of Polk City	
30	Operative Lodge 308 Trustees	106 N. 3rd Street
31	Bruce A Boland Trust	302 W. Broadway Street
32	Polk City Park	
33	First Choice Renovations, LLC.	401 W. Broadway Street
34	Krausewa, LC.	113 N. 4th Street
35	Fandel Holdings, LLC.	221 W. Broadway Street

**MEETING MINUTES**  
**The City of Polk City**  
**City Council Meeting**  
**6:00 p.m. February 13, 2022**  
**City Hall – Council Chambers**

Polk City, City Council held a meeting in the City Hall Council Chambers with public participation in person and via phone at 6:00 p.m., February 13, 2022. 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** | Walters, Dvorak, Vogel, Anderson | In attendance  
Sarchet | Absent
3. **MOTION:** A motion was made by Anderson and seconded by Dvorak to approve the agenda  
**MOTION CARRIED UNANIMOUSLY**
4. **Presentations:**
  - a. **Catch Des Moines Annual Update** | CEO Greg Edwards presented Catch Des Moines' annual update
5. **Public Comments** | Audrey Hiatt, 1102 Oakwood addressed the Council regarding property taxes and the City's budget
6. **Consent Items** |
  - a. City Council Meeting Minutes for January 23, 2023
  - b. City Council Work Session Meeting Minutes for January 23, 2023
  - c. Claims listing February 13, 2023
  - d. December 2022 Finance Report
  - e. Receive and file Board of Adjustments Meeting Minutes for January 26, 2023
  - f. Receive and file the Parks Commission Meeting Minutes for February 6, 2023
  - g. Receive and file January 9, 2023 Library Board Meeting Minutes
  - h. Receive and file February 6, 2023 Library Board Meeting Minutes
  - i. Acknowledge Polk City Community Library meeting Room Policy
  - j. Receive and file January 2023 Library Report
  - k. Twelve-month Class C Liquor License for The American Legion Polk City Post No. 232 located at 114 W Broadway Street with Outdoor Service and Sunday Sales effective 2/24/2023
  - l. Resolution 2023-17 setting Public Hearing for the rezoning of City Hall/Community Center
  - m. Receive and file the 2022 Annual Police Department Report
  - n. Citizen Academy Spring 2023
  - o. Resolution 2023-18 authorizing support Polk City's application for the Iowa Great Places Designation
  - p. Receive and file the January 2023 Water Department Report
  - q. Resolution 2023-19 setting the date for public hearings and additional action on proposals to enter into General Obligation Loan Agreements and to borrow money thereunder
  - r. Receive and file the January 2023 Fire Department Report
  - s. Set pay for Public Works GIS-Laborer new hire Jacob Bolten at a rate of \$23 per hour pending a successful background check and pre-employment drug screen
  - t. Set pay for Public Works Operations Specialist 1 new hire Mark Bengel at a rate of \$23 per hour with a \$0.50 per hour increase after receiving the IDNR Water Treatment 1 license, \$0.50 per hour increase after receiving the IDNR Water Distribution 1 license and \$1 per hour increase after receiving the IDNR Wastewater Treatment 1 license.
  - u. Resolution 2023-20 appointing Polk City's Representatives to Iowa Communities Assurance Pool
  - v. Receive and file January 2023 Parks & Recreation Report
  - w. Receive and file January 2023 Police Department Report
  - x. Twelve-month Class C Liquor License for Polk City Sports, LLC doing business as Polk City Pub located at 217 W. Broadway Street with Outdoor Services and Sunday Sales effective 2/14/2023



**MOTION:** A motion was made by Dvorak and seconded by Walters to approve the consent agenda items  
**MOTION CARRIED UNANIMOUSLY**

**7. Business Items**

- a. **MOTION:** A motion was made by Vogel and seconded by Dvorak to approve the First Reading of Ordinance 2023-3000 amending Chapter 55, Animal Protection and Control  
**MOTION CARRIED UNANIMOUSLY**
- b. **MOTION:** A motion was made by Walters and seconded by Vogel to approve Resolution 2023-21 Amending the Cooperative Public Service Agreement for Animal Control Services with Polk County, Iowa  
**MOTION CARRIED UNANIMOUSLY**
- c. **MOTION:** A motion was made by Vogel and seconded by Dvorak to approve Resolution 2023-22 ordering construction of certain public improvements, fixing dates for public hearing and taking of bids for City Hall/Community Center Project  
**MOTION CARRIED UNANIMOUSLY**
- d. **MOTION:** A motion was made by Vogel and seconded by Walters to approve Resolution 2023-23 ordering construction of certain public improvements, fixing dates for public hearing and taking of bids for 2023 Street Repairs Project  
**MOTION CARRIED UNANIMOUSLY**
- e. **MOTION:** A motion was made by Sarchet and seconded by Vogel to approve the second reading of Ordinance 2023-2000 rezoning Gateway Crossings  
**MOTION CARRIED UNANIMOUSLY**

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

- City Manager Huisman clarified details surrounding the household survey that was sent out by 3<sup>rd</sup> party consultant, Strategic Economic Group and explained that Snyder Engineering is assisting in the project to ensure confidentiality. She described the \$8 million Water Tower Project and the opportunity to assist households that qualify for assistance on this project and potentially future street projects depending on the results of the survey. Huisman stated the survey deadline is February 28.
- Council Member Dvorak explained that the City already has LMI (Low to Moderate Income) Funds available that can only be used on an eligible project based on those income levels and the City is looking for the best way to support infrastructure.
- Council Member Vogel encouraged residents to reach out to City Hall for more information to avoid any misinterpretations or misinformation online. She said the City just wants to help individuals that qualify for assistance.

**9. Adjournment**

**MOTION:** A motion was made by Anderson and seconded by Vogel to adjourn at 6:44 p.m.  
**MOTION CARRIED UNANIMOUSLY**

*Next Meeting Date –February 27, 2023*

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Steve Karsjen, Mayor

Attest

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Jenny Coffin, City Clerk

**MEETING MINUTES**  
**The City of Polk City**  
**Work Session**  
**5:00 p.m., Monday, February 13, 2023**  
**City Hall Council Chambers**

A Council Work Session was held on February 13, 2023, at 5:00 p.m. at the City Hall Council Chambers in Polk City, Iowa.

<p><b><u>Mayor and City Council Members Present:</u></b></p> <p>Steve Karsjen   Mayor Jeff Walters   City Council Member David Dvorak   City Council Member Mandy Vogel   City Council Member Ron Anderson   City Council Member</p> <p><b><u>City Council Members Absent:</u></b></p> <p>Rob Sarchet   Pro Tem</p>	<p><b><u>Staff Members Present:</u></b></p> <p>Chelsea Huisman   City Manager Jenny Coffin   City Clerk/Treasurer Jeremy Siepker   Police Chief Randy Franzen   Public Works Supervisor Jason Thraen   Parks &amp; Rec Director Jamie Noack   Library Director</p>
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**Minutes**

City Engineer, Travis Thornburgh, P.E. presented on trail connections to the City Square. He revisited the April 2021 trail study and re-evaluated options with a holistic look at trails to prioritize connections to the High Trestle Trail and the Neal Smith Trail. He reviewed the proposed designs for the identified trail gaps, including projected costs regarding the following trail connection proposals:

N 3<sup>rd</sup> Street to the Square, S 3<sup>rd</sup> Street from Broadway to Van Dorn, S 3<sup>rd</sup> Street from Van Dorn to Bridge, and E Broadway to 3<sup>rd</sup> Street.

Thornburgh discussed the proposed phases, costs and timing of trail construction as follows:

Phase 1 Northside Drive realignment project and trail along 3<sup>rd</sup> Street; Phase 2 new school site; Phase 3 Regional Park; Phase 4 Kiwanis Park to City Hall; Phase 5 & 5a City Hall to Bridge Rd; Phase 6 1401 W. Bridge; Phase 7 across USACE to Neal Smith. Remaining segments would include regional park across Big Creek Commons and E Broadway trail.

He said the next steps will include identifying additional trail segments and creating diagram of phasing and expansion of the City’s trail network. He proposed a comprehensive trail study that could be updated in the City’s comprehensive plan and incorporated into the Capital Improvement Plan.

City Manager Huisman provided an overview of funding and Council discussed the investment in the community and the work done by staff to secure funding and move towards good trail connectivity.

**Motion** was made by Walters and seconded by Dvorak to Adjourn at 5:54 p.m.

***Motion carried Unanimously.***

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

Attest

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

CLAIMS REPORT		
CITY OF POLK CITY	DATED	2/27/2023
VENDOR	REFERENCE	AMOUNT
AMAZON BUSINESS	SUMMER READING PROGRAM	\$ 754.89
Animal Rescue league of Iowa	ANIMAL CONTROL	\$ 315.00
AUTOMATED SYSTEMS COMPANY	BUILDING CO GAS DETECTOR MAINT	\$ 400.00
BAKER & TAYLOR	LIBRARY BOOKS	\$ 778.80
BOMGAARS	PUBLIC WORKS SUPPLIES	\$ 159.95
BONNIE'S BARRICADES	BARRICADES - WATER MAIIN BREAK	\$ 141.60
Bound Tree Medical	MEDICAL SUPPLIES	\$ 179.71
BRICK LAW FIRM	CITY ATTORNEY FEES	\$ 3,705.00
BUSINESS PUBLICATIONS CORP	PUBLICATIONS	\$ 91.20
CANINE TACTICAL	K-9 TRAINING	\$ 250.00
Central Pump & Motor	PUMP REPAIRS	\$ 328.25
CENTURY LINK	PHONE SERVICE	\$ 572.26
CHR TIRE AND AUTO	VEHICLE REPAIRS	\$ 120.00
CITY OF POLK CITY	UTILITY ASSISTANCE - FEBRUARY 2023	\$ 1,000.00
CONFLUENCE, INC.	PARK GRADING PLAN	\$ 1,794.33
COPY SYSTEMS INC.	COPIER CONTRACT	\$ 222.19
DEMCO INC.	LIBRARY SUPPLIES	\$ 193.43
FAREWAY	SUPPLIES	\$ 38.86
Fire Service Training Bureau	TRAINING BOOKS	\$ 353.25
GALL'S INC.	UNIFORMS	\$ 3,176.35
HAWKEYE TRUCK EQUIPMENT	SANDER REPAIRS	\$ 182.00
HAWKINS INC	CHLORINE	\$ 1,207.22
IMFOA	JENNY COFFIN 2023 MEMBERSHIP	\$ 70.00
IOWA CTS CLEANERS	#22 DECONTAMINATION DETAILING	\$ 96.99
IOWA D.O.T.	PUBLIC WORKS TRAINING	\$ 1,080.00
ITHRIVE31 LLC	LEADERSHIP COACHING	\$ 3,600.00
KANSAS CITY LIFE INS. CO	CITY LIFE INSURANCE	\$ 1,159.55
LINDE GAS & EQUIPMENT INC	OXYGEN	\$ 489.36
MALLORY SAFETY & SUPPLY LLC	NITRIL GLOVES	\$ 77.95
Manatt's Inc.	BLOCKS FOR LOADING MULCH	\$ 1,540.00
MARTEN & COMPANY	FY2023 AUDIT	\$ 11,800.00
MCCLURE ENGINEERING COMPANY	ENGINEER PROFESSIONAL SERVICES	\$ 8,500.00
MCKINNEY TOWING	#23 TOWED TO STEWS FOR REPAIRS	\$ 465.46
MEDIX OCCUPATN HEALTH -ORCA PC	FIRE DEPARTMENT STAFF PHYSICAL	\$ 2,702.50
MIDAMERICAN ENERGY	ELECTRIC CHARGES	\$ 14,436.46
MIDLAND POWER CO-OP	STREET LIGHTING	\$ 1,052.60
NICHOLS EQUIPMENT LLC	TRAILER RENTAL	\$ 348.00
OFFICE OF AUDITOR OF STATE	FILING FEE FOR FY21/22 AUDIT	\$ 625.00
P & M APPAREL	UNIFORM REPLACEMENTS	\$ 7,762.00
POLK CITY VETERINARY HOSPITAL	EUDORIS VET EXAMINATION	\$ 198.98
Polk County Emergency Man Agy.	FUNDING EMERGENCY MGMT ADMIN	\$ 2,771.50
POLK COUNTY TREASURER	BLOOD DRAW/WARRANT 23-0040	\$ 150.00
SCHOOL LIFE	SUMMER READING PROGRAM	\$ 115.20

SECTOR LLC	CAMERA INSTALLATION SUPPLIES	\$ 576.00
SECURITY EQUIPMENT INC	KEY CARDS	\$ 67.50
STEVE KARSJEN	MILEAGE REIMBURSEMENT	\$ 34.85
Toyne Inc	R458 TRIPOD LIGHTS LENS REPAIR	\$ 135.93
VERIZON WIRELESS	PHONE AND DATA PLAN	\$ 738.40
WELLMARK BLUE CROSS BLUE SHEILD	CITY HEALTH INSURANCE	\$ 30,411.19
Accounts Payable Total		\$ 106,969.71
GENERAL		\$ 72,535.08
ROAD USE		\$ 6,297.39
L.M.I		\$ 1,000.00
CITY FACILITIES TOTAL		\$ 96.27
CAPITAL WATER PROJECT		\$ 8,500.00
CAPITAL EQUIPMENT/VEHICLE		\$ 576.00
WATER		\$ 9,938.54
SEWER		\$ 8,026.43
TOTAL FUNDS		\$ 106,969.71



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

# **Monthly Finance Report January 2023**

**Prepared By:**

**Jenny Coffin  
City Clerk/Treasurer**

ACCOUNT TITLE	LAST REPORT END BALANCE	RECEIVED	DISBURSED	CHANGE IN LIABILILTY	ENDING BALANCE
001 GENERAL	3,848,777.85	110,057.09	304,206.32	10.13	3,654,638.75
110 ROAD USE	463,818.91	54,898.38	31,938.84	2.64	486,781.09
111 I-JOBS	.00	.00	.00	.00	.00
121 LOCAL OPTION SALES TAX	1,717,893.39	84,525.50	.00	.00	1,802,418.89
125 TIF	410,575.80	4,793.92	.00	.00	415,369.72
135 L.M.I	1,167,395.10	33,845.94	29,535.80	.00	1,171,705.24
167 PC COMM. LIB TRUST	11,789.34	.00	.00	.00	11,789.34
177 ASSET FORFEITURE	1,685.81	.00	.00	.00	1,685.81
200 DEBT SERVICE	144,120.51	.00	.00	.00	144,120.51
301 CITY FACILITIES TOTAL	4,767,983.19	.00	12,872.14	.00	4,755,111.05
302 CAPITAL WATER PROJECT	578,567.60	.00	.00	.00	578,567.60
303 CAPITAL EQUIPMENT/VEHIC	153,716.17-	.00	42,525.53	.00	196,241.70-
304 FOUR SEASONS PUB IMPROV	32,992.00	.00	.00	.00	32,992.00
305 NORTHSIDE DRIVE PROJECT	.00	.00	.00	.00	.00
306 TRAIL PROJECTS	.00	.00	.00	.00	.00
307 STREET PROJECTS	.00	.00	.00	.00	.00
600 WATER	1,801,512.74	83,848.81	141,792.22	2.64	1,743,571.97
610 SEWER	1,213,382.75	142,335.50	124,101.64	2.66	1,231,619.27
670 SOLID WASTE/RECYCLING	4,496.52-	32,155.89	.00	.00	27,659.37
740 STORM WATER UTILITY	144,445.19	8,164.62	.00	.00	152,609.81
920 ESCROW	.00	.00	.00	.00	.00
Report Total	16,146,727.49	554,625.65	686,972.49	18.07	16,014,398.72

**BANK CASH REPORT**  
2023

BANK 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>							
BANK	Grinnell State Bank BK#1						10,950,510.97
001	CHECKING - GENERAL	300,299.85-	99,153.66	304,688.12	505,834.31-	10,617.01	
110	CHECKING - ROAD USE	463,818.91	55,293.02	32,330.84	486,781.09	2,079.56	
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	1,717,893.39	84,525.50	0.00	1,802,418.89		
125	CHECKING - TIF	410,575.80	4,793.92	0.00	415,369.72		
135	CHECKING - L.M.I.	448,352.24	33,845.94	29,535.80	452,662.38		
167	CHECKING - PC COMM. LIB TRUST	11,789.34	0.00	0.00	11,789.34		
177	CHECKING - FORFEITURE	1,685.81	0.00	0.00	1,685.81		
200	CHECKING - DEBT SERVICE	144,120.51	0.00	0.00	144,120.51		
301	CHECKING - CAPITAL PROJECT	4,767,983.19	0.00	12,872.14	4,755,111.05		
302	CHECKING - CAPITAL WATER PROJ	578,567.60	0.00	0.00	578,567.60		
303	CHECKING - CAP EQUIP/VEHICLE	153,716.17-	0.00	42,525.53	196,241.70-		
304	CHECKING	32,992.00	0.00	0.00	32,992.00		
305	CHECKING	0.00	0.00	0.00	0.00		
306	CHECKING	0.00	0.00	0.00	0.00		
307	CHECKING	0.00	0.00	0.00	0.00		
600	CHECKING - WATER UTILITY	1,801,511.74	133,220.47	191,161.24	1,743,570.97	3,656.16	
610	CHECKING - SEWER UTILITY	1,213,381.75	143,017.78	124,781.26	1,231,618.27	2,008.25	
670	CHECKING-SOLID WASTE/RECYCLING	4,496.52-	32,251.33	95.44	27,659.37		
740	CHECKING	144,445.19	8,193.85	29.23	152,609.81		
920	CHECKING - ESCROW BANK ACCOUNT	0.00	0.00	0.00	0.00		
	PENDING CREDIT-CARD DEPOSITS					197,292.93	
	DEPOSITS					5,522.25	
	WITHDRAWALS					84.37	
<b>Grinnell State Bank TOTALS</b>		<b>11,278,604.93</b>	<b>594,295.47</b>	<b>738,019.60</b>	<b>11,134,880.80</b>	<b>184,369.83-</b>	<b>10,950,510.97</b>
<b>LUANA SAV. BK MM BK#2</b>							
BANK	LUANA SAV. BK MM BK#2						3,320,956.79
001	Luana Savings Bank - M.M. Acco	2,593,587.08	8,327.85	0.00	2,601,914.93		
135	Luana Money Market Account	719,041.86	0.00	0.00	719,041.86		
<b>LUANA SAV. BK MM TOTALS</b>		<b>3,312,628.94</b>	<b>8,327.85</b>	<b>0.00</b>	<b>3,320,956.79</b>	<b>0.00</b>	<b>3,320,956.79</b>
<b>GRINNELL STATE BK- C.D. BK#3</b>							
BANK	GRINNELL STATE BK- C.D. BK#3						1,084,567.26
001	GRINNELL STATE BANK CD	0.00	0.00	0.00	0.00		
	DEPOSITS					1,366.85	
	TRANSFER-OUT					1,085,934.11-	
<b>GRINNELL STATE BK- C.D. TOTALS</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>1,084,567.26</b>	<b>1,084,567.26</b>

**BANK CASH REPORT**  
2023

BANK NAME FUND GL NAME	DECEMBER CASH BALANCE	JANUARY RECEIPTS	JANUARY DISBURSMENTS	JANUARY CASH BALANCE	OUTSTANDING TRANSACTIONS	JAN BANK BALANCE
GRINNELL STATE BK-MM BK#4 -----						
BANK GRINNELL STATE BK-MM BK#4 001 SUPER MONEY MKT II	1,555,054.62	3,067.51	0.00	1,558,122.13		1,558,122.13
GRINNELL STATE BK-MM TOTALS	1,555,054.62	3,067.51	0.00	1,558,122.13	0.00	1,558,122.13
LUANA SAVINGS BANK CD BK#6 -----						
BANK LUANA SAVINGS BANK CD BK#6 001 LUANA BANK C.D.-1.85%	0.00	0.00	0.00	0.00		
LUANA SAVINGS BANK CD TOTALS	0.00	0.00	0.00	0.00	0.00	0.00
=====						
TOTAL OF ALL BANKS	16,146,288.49	605,690.83	738,019.60	16,013,959.72	900,197.43	16,914,157.15
=====						



**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 7/2023**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	GENERAL TOTAL	4,214,434.00	304,206.32	2,457,960.29	58.32	1,756,473.71
	ROAD USE TOTAL	699,950.00	31,938.84	277,995.02	39.72	421,954.98
	LOCAL OPTION SALES TAX TOTAL	940,000.00	.00	.00	.00	940,000.00
	TIF TOTAL	534,409.00	.00	198,649.82	37.17	335,759.18
	L.M.I TOTAL	60,000.00	29,535.80	32,857.47	54.76	27,142.53
	PC COMM. LIB TRUST TOTAL	.00	.00	2,550.00	.00	2,550.00-
	DEBT SERVICE TOTAL	932,930.00	.00	176,359.17	18.90	756,570.83
	CITY FACILITIES TOTAL TOTAL	4,052,000.00	12,872.14	1,856,417.43	45.81	2,195,582.57
	CAPITAL WATER PROJECT TOTAL	100,000.00	.00	33,400.00	33.40	66,600.00
	CAPITAL EQUIPMENT/VEHICLE TOTA	819,750.00	42,525.53	467,275.60	57.00	352,474.40
	FOUR SEASONS PUB IMPROVEM TOTA	.00	.00	3,000.00	.00	3,000.00-
	WATER TOTAL	1,716,828.00	141,792.22	930,622.93	54.21	786,205.07
	SEWER TOTAL	2,238,551.00	124,101.64	1,305,369.61	58.31	933,181.39
	SOLID WASTE/RECYCLING TOTAL	401,000.00	.00	229,039.89	57.12	171,960.11
	STORM WATER UTILITY TOTAL	125,000.00	.00	1,300.00	1.04	123,700.00
	TOTAL EXPENSES BY FUND	=====	=====	=====	=====	=====
		16,834,852.00	686,972.49	7,972,797.23	47.36	8,862,054.77
		=====	=====	=====	=====	=====

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 7/2023**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	POLICE TOTAL	1,142,326.00	97,502.64	715,675.53	62.65	426,650.47
	CIVIL DEFENSE TOTAL	31,500.00	360.18	4,271.43	13.56	27,228.57
	FIRE TOTAL	873,450.00	67,091.94	514,138.83	58.86	359,311.17
	BUILDING/HOUSING TOTAL	548,500.00	31,034.73	246,084.18	44.86	302,415.82
	DOG CONTROL TOTAL	5,100.00	.00	3,097.74	60.74	2,002.26
	<b>PUBLIC SAFETY TOTAL</b>	<b>2,600,876.00</b>	<b>195,989.49</b>	<b>1,483,267.71</b>	<b>57.03</b>	<b>1,117,608.29</b>
	ROAD USE TOTAL	692,318.00	38,962.00	342,096.24	49.41	350,221.76
	STREET LIGHTING TOTAL	60,000.00	10,308.05	35,699.53	59.50	24,300.47
	<b>PUBLIC WORKS TOTAL</b>	<b>752,318.00</b>	<b>49,270.05</b>	<b>377,795.77</b>	<b>50.22</b>	<b>374,522.23</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	422,760.00	36,069.17	239,228.60	56.59	183,531.40
	PARKS TOTAL	404,645.00	23,242.19	240,435.86	59.42	164,209.14
	COMMUNITY CENTER TOTAL	15,600.00	213.60	4,797.37	30.75	10,802.63
	<b>CULTURE &amp; RECREATION TOTAL</b>	<b>843,005.00</b>	<b>59,524.96</b>	<b>484,461.83</b>	<b>57.47</b>	<b>358,543.17</b>
	TIF/ECON DEV TOTAL	416,009.00	29,535.80	231,507.29	55.65	184,501.71
	<b>COMMUNITY &amp; ECONOMIC DEV TOTA</b>	<b>416,009.00</b>	<b>29,535.80</b>	<b>231,507.29</b>	<b>55.65</b>	<b>184,501.71</b>
	MAYOR COUNCIL TOTAL	97,038.00	6,586.62	65,561.88	67.56	31,476.12
	POLICY ADMINISTRATION TOTAL	156,247.00	12,095.51	83,606.66	53.51	72,640.34
	CITY ATTORNEY TOTAL	60,500.00	3,012.00	42,554.43	70.34	17,945.57
	CITY HALL TOTAL	129,600.00	6,027.52	87,461.78	67.49	42,138.22
	OTHER CITY GOVERNMENT TOTAL	157,800.00	16,812.25	113,795.25	72.11	44,004.75
	<b>GENERAL GOVERNMENT TOTAL</b>	<b>601,185.00</b>	<b>31,360.66</b>	<b>392,980.00</b>	<b>65.37</b>	<b>208,205.00</b>
	DEBT SERVICE TOTAL	932,930.00	.00	176,359.17	18.90	756,570.83
	<b>DEBT SERVICE TOTAL</b>	<b>932,930.00</b>	<b>.00</b>	<b>176,359.17</b>	<b>18.90</b>	<b>756,570.83</b>
	POLICE TOTAL	159,250.00	42,525.53	141,894.91	89.10	17,355.09
	FIRE TOTAL	315,500.00	.00	288,739.89	91.52	26,760.11
	BUILDING/HOUSING TOTAL	.00	.00	3,000.00	.00	3,000.00
	OTHER PUBLIC WORKS TOTAL	345,000.00	.00	36,640.80	10.62	308,359.20
	<b>CAPITAL IMPROVEMENT TOTAL</b>	<b>4,052,000.00</b>	<b>12,872.14</b>	<b>1,856,417.43</b>	<b>45.81</b>	<b>2,195,582.57</b>

**BUDGET REPORT**  
**CALENDAR 1/2023, FISCAL 7/2023**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	TOTAL BUDGET	MTD BALANCE	YTD BALANCE	PERCENT EXPENDED	UNEXPENDED
	WATER UTILITY TOTAL	100,000.00	.00	33,400.00	33.40	66,600.00
	CAPITAL PROJECTS TOTAL	4,971,750.00	55,397.67	2,360,093.03	47.47	2,611,656.97
	WATER UTILITY TOTAL	1,367,950.00	141,792.22	930,622.93	68.03	437,327.07
	SEWER UTILITY TOTAL	2,058,551.00	124,101.64	1,305,369.61	63.41	753,181.39
	RECYCLING TOTAL	401,000.00	.00	229,039.89	57.12	171,960.11
	STORM WATER TOTAL	125,000.00	.00	1,300.00	1.04	123,700.00
	ENTERPRISE FUNDS TOTAL	3,952,501.00	265,893.86	2,466,332.43	62.40	1,486,168.57
	TRANSFER TOTAL	1,762,278.00	.00	.00	.00	1,762,278.00
	TRANSFER OUT TOTAL	1,762,278.00	.00	.00	.00	1,762,278.00
	TOTAL EXPENSES	16,834,852.00	686,972.49	7,972,797.23	47.36	8,862,054.77

**REVENUE REPORT**  
**CALENDAR 1/2023, FISCAL 7/2023**

**PCT OF FISCAL YTD 58.3%**

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET	MTD BALANCE	YTD BALANCE	PERCENT RECVD	UNCOLLECTED
	GENERAL TOTAL	4,242,778.00	110,057.09	2,211,205.28	52.12	2,031,572.72
	ROAD USE TOTAL	700,000.00	54,898.38	446,161.73	63.74	253,838.27
	LOCAL OPTION SALES TAX TOTAL	940,000.00	84,525.50	678,565.12	72.19	261,434.88
	TIF TOTAL	534,409.00	4,793.92	310,420.78	58.09	223,988.22
	L.M.I TOTAL	118,400.00	33,845.94	33,845.94	28.59	84,554.06
	PC COMM. LIB TRUST TOTAL	.00	.00	215.00	.00	215.00-
	DEBT SERVICE TOTAL	932,930.00	.00	330,668.61	35.44	602,261.39
	CITY FACILITIES TOTAL TOTAL	3,490,000.00	.00	.00	.00	3,490,000.00
	CAPITAL WATER PROJECT TOTAL	470,000.00	.00	370,891.66	78.91	99,108.34
	CAPITAL EQUIPMENT/VEHICLE TOTA	605,750.00	.00	91,276.92	15.07	514,473.08
	FOUR SEASONS PUB IMPROVEM TOTA	.00	.00	17,992.00	.00	17,992.00-
	WATER TOTAL	1,639,100.00	83,848.81	1,120,498.92	68.36	518,601.08
	SEWER TOTAL	1,909,000.00	142,335.50	1,110,915.07	58.19	798,084.93

**REVENUE REPORT**  
**CALENDAR 1/2023, FISCAL 7/2023**

PCT OF FISCAL YTD 58.3%

ACCOUNT NUMBER	ACCOUNT TITLE	BUDGET	MTD BALANCE	YTD BALANCE	PERCENT RECD	UNCOLLECTED
	SOLID WASTE/RECYCLING TOTAL	401,000.00	32,155.89	219,690.28	54.79	181,309.72
	STORM WATER UTILITY TOTAL	----- 115,000.00	----- 8,164.62	----- 55,147.78	----- 47.95	----- 59,852.22
	TOTAL REVENUE BY FUND	=====	=====	=====	=====	=====
		16,098,367.00	554,625.65	6,997,495.09	43.47	9,100,871.91
		=====	=====	=====	=====	=====

**BALANCE SHEET  
CALENDAR 1/2023, FISCAL 7/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
001-000-1110	CHECKING - GENERAL	205,534.46-	505,834.31-
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	22,962.18	486,781.09
111-000-1110	CHECKING - I-JOBS	.00	.00
121-000-1110	CHECKING - LOCAL OPTION	84,525.50	1,802,418.89
125-000-1110	CHECKING - TIF	4,793.92	415,369.72
135-000-1110	CHECKING - L.M.I.	4,310.14	452,662.38
167-000-1110	CHECKING - PC COMM. LIB TRUST	.00	11,789.34
177-000-1110	CHECKING - FORFEITURE	.00	1,685.81
200-000-1110	CHECKING - DEBT SERVICE	.00	144,120.51
301-000-1110	CHECKING - CAPITAL PROJECT	12,872.14-	4,755,111.05
302-000-1110	CHECKING - CAPITAL WATER PROJ	.00	578,567.60
303-000-1110	CHECKING - CAP EQUIP/VEHICLE	42,525.53-	196,241.70-
304-000-1110	CHECKING	.00	32,992.00
305-000-1110	CHECKING	.00	.00
306-000-1110	CHECKING	.00	.00
307-000-1110	CHECKING	.00	.00
600-000-1110	CHECKING - WATER UTILITY	57,940.77-	1,743,570.97
600-000-1805	ACCUM. DEPR. - WATER	.00	.00
610-000-1110	CHECKING - SEWER UTILITY	18,236.52	1,231,618.27
610-000-1805	ACCUM. DEPR. - SEWER	.00	.00
670-000-1110	CHECKING-SOLID WASTE/RECYCLING	32,155.89	27,659.37
740-000-1110	CHECKING	8,164.62	152,609.81
920-000-1110	CHECKING - ESCROW BANK ACCOUNT	.00	.00
	CHECKING TOTAL	143,724.13-	11,134,880.80
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
610-000-1113	79 SANITARY SEWER DISTRICT	.00	.00
	CHECKING TOTAL	.00	.00

**BALANCE SHEET**  
**CALENDAR 1/2023, FISCAL 7/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
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	3,067.51	1,558,122.13
110-000-1160	SAVINGS	.00	.00
125-000-1160	SAVINGS	.00	.00
	SUPER MONEY MKT II TOTAL	----- 3,067.51	----- 1,558,122.13

**BALANCE SHEET**  
**CALENDAR 1/2023, FISCAL 7/2023**

ACCOUNT NUMBER	ACCOUNT TITLE	MTD BALANCE	YTD BALANCE
001-000-1161	GRINNELL STATE BANK CD	.00	.00
610-000-1161	Polk County Bank CD	.00	.00
		-----	-----
	GRINNELL STATE BANK CD TOTAL	.00	.00
001-000-1162	LUANA BANK C.D,-1.85%	.00	.00
		-----	-----
	TOTAL	.00	.00
001-000-1163	Luana Savings Bank - M.M. Acco	8,327.85	2,601,914.93
135-000-1163	Luana Money Market Account	.00	719,041.86
600-000-1163	Luana Momey Market Account	.00	.00
610-000-1163	Luana Money Market Account	.00	.00
		-----	-----
	LUANA MONEY MARKET TOTAL	8,327.85	3,320,956.79
600-000-1220	ACCOUNTS RECEIVABLE	.00	.00
610-000-1220	ACCOUNTS RECEIVABLE	.00	.00
		-----	-----
	TOTAL	.00	.00
	TOTAL CASH	=====	=====
		132,328.77-	16,014,398.72
		=====	=====



**MEETING MINUTES**  
**The City of Polk City**  
**Planning and Zoning Commission**  
**6:00 p.m., Monday, February 20, 2023**

Polk City, Planning and Zoning Commission (P&Z) held a meeting at 6:00 p.m., on February 20, 2023, in City Hall Council Chambers.

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** | Sires called the meeting to order at 6:00 p.m.
2. **Roll Call** | Hankins, Bowersox, Vogel, Triplett, Ohlfest, Pringnitz, Sires (via Zoom)| In attendance
3. **Approval of Agenda**  
**MOTION:** A motion was made by Bowersox and seconded by Ohlfest to approve the agenda.  
**MOTION CARRIED UNANIMOUSLY**
4. **Public Comments** | None
5. **Approval of Meeting Minutes**  
**MOTION:** A motion was made by Bowersox and seconded by Pringnitz to approve P&Z Commission Meeting Minutes for December 19, 2022  
**MOTION CARRIED UNANIMOUSLY**
6. **City Hall/Community Center Project**
  - a. **MOTION:** A motion was made by Hankins and seconded by Ohlfest to recommend Council approve the rezoning of property owned by the City located at 214 S 3<sup>rd</sup> Street and 302 W Van Dorn Street from C-1 Central Business District to U-1 Utility District subject to Engineering and Staff comments dated February 15, 2023  
**MOTION CARRIED UNANIMOUSLY**
  - b. **MOTION:** A motion was made by Hankins and seconded by Bowersox to recommend Council approve the Site Plan for the City Hall/Community Center Project subject to Engineering and Staff comments dated February 15, 2023  
**MOTION CARRIED UNANIMOUSLY**
7. **Proposed Amendments to Zoning Districts** | Engineer, Travis Thornburgh provided a report regarding several areas in Polk City with inconsistencies and oddities that staff is recommending be updated. The various areas were discussed with the Commission for their feedback prior to Council action.
8. **Reports & Particulars** | None
9. **Adjournment**  
**MOTION:** A motion was made by Ohlfest and seconded by Bowersox to adjourn at 6:40 p.m.  
**MOTION CARRIED UNANIMOUSLY**  
*Next Meeting Date – Monday March 20, 2023*

Attest:

---

Jenny Coffin - City Clerk

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

**June 30, 2022**

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**CITY OF POLK CITY**

**OFFICIALS**

<u>Name</u>	<u>Title</u>	<u>Term Expires</u>
Jason Morse.....	Mayor (Ended 12-31-21).....	January 1, 2022
Steve Karsjen.....	Mayor (Started 01-01-22).....	January 1, 2026
Mandy Vogel.....	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
Robert Sarchet.....	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, 2022, 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 on the Aggregate Discretely Presented Component Unit", paragraph the financial statements referred to above do not present fairly the cash basis financial position of the aggregate discretely presented component unit of the City as of June 30, 2022, or the changes in cash basis financial position thereof for the year ended in accordance with the basis of accounting described in Note 1.

*Unmodified Opinions on Governmental Activities, Business Type Activities, and Each Major Fund*

In our opinion, the financial statements referred to above presents 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, 2022, 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 Opinions

We conducted our audit in accordance with auditing standards 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. Our responsibilities under these 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 audit opinions.

*Basis for Adverse Opinion on the Aggregate Discretely Presented Component Unit*

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 unit 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.

#### Emphasis of Matter

As discussed in Note 5 to the financial statements, City of Polk City adopted new accounting guidance related to Governmental Accounting Standards Board Statement No. 87, Leases. 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 two years ended June 30, 2021 (which are not presented herein) and expressed unmodified opinions on those financial statements which were prepared on the cash basis of accounting. 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 two years ended June 30, 2013 (which are 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 related 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 auditing standards generally accepted in the United States of America. 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 40 through 48, 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, 2023, 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, 2023

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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, 2022. We encourage readers to consider this information in conjunction with the City's financial statements, which follow.

### 2022 FINANCIAL HIGHLIGHTS

- Receipts of the City's governmental activities increased approximately 96.7%, or approximately \$7,598,000 from fiscal year 2021. Loan proceeds increased approximately \$6,016,000, from fiscal year 2021 to fiscal year 2022.
- Disbursements of the City's governmental activities decreased approximately 24.8%, or approximately \$2,669,000, from fiscal year 2021 to fiscal year 2022. General government and capital projects decreased approximately \$1,041,000 and \$3,269,000, respectively.
- The City's total cash basis net position increased by 92.5% or approximately \$8,164,000, from June 30, 2021 to June 30, 2022. Of this amount, the cash basis net position of the governmental activities increased approximately \$7,522,000 and the cash basis net position of the business type activities increased approximately \$641,000.

### 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, and storm water. 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, short-term 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 increased from a year ago, increasing from approximately, \$6.352 million to approximately \$13.875 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,	
	2022	2021
Receipts:		
Program receipts:		
Charges for services	\$ 866	\$ 889
Operating grants, contributions and restricted interest	1,014	823
Capital grants, contributions and restricted interest	608	410
General receipts:		
Property tax	3,035	2,895
Tax increment financing	676	337
Hotel motel tax	63	-
Other city tax	50	42
Local option sales tax	1,124	435
Commercial/industrial tax replacement	-	18
Unrestricted interest on investments	87	99
Loan proceeds	7,838	1,822
Sale of capital assets	5	8
Miscellaneous	90	80
Total receipts	<u>15,456</u>	<u>7,858</u>
Disbursements:		
Public safety	2,322	2,220
Public works	683	538
Health and social services	2	15
Culture and recreation	711	674
Community and economic development	796	549
General government	566	1,607
Debt service	1,655	532
Capital projects	1,364	4,633
Total disbursements	<u>8,099</u>	<u>10,768</u>
Change in cash basis net position before transfers	7,357	(2,910)
Transfers, net	<u>165</u>	<u>560</u>
Change in cash basis net position	7,522	(2,350)
Cash basis net position beginning of year, restated	<u>6,352</u>	<u>8,702</u>
Cash basis net position end of year	<u>\$ 13,874</u>	<u>\$ 6,352</u>

The City's total receipts for governmental activities increased 96.7%, or approximately \$7,598,000 from fiscal year 2021. The total cost of all programs and services decreased approximately \$2,669,000 or 24.8%. The increase in receipts was primarily the result of an increase in loan proceeds. The decrease in program costs was the result of an decrease in general government and capital project costs in fiscal year 2022.

The City increased the property tax dollar request for fiscal year 2022. Property tax receipts increased by approximately \$140,000 in fiscal year 2022. Based on increases in total assessed valuation, and an increase in the levy

rate, property tax receipts are budgeted to increase an additional \$398,000 next year.

The cost of all governmental activities this year was approximately \$8.099 million compared to approximately \$10.747 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 \$5.611 million because some of the cost was paid by those directly benefited from the programs (approximately \$866,000) or by other governments and organizations that subsidized certain programs with grants, contributions and restricted interest (approximately \$1,623,000). 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 miscellaneous receipts. Overall, the City’s governmental activities program receipts, including intergovernmental aid and fees for service, increased in fiscal year 2022 from approximately \$2,138,000 to approximately \$2,489,000, due to increased charges for services and operating and capital grants, contributions and restricted interest in fiscal year 2022 compared to fiscal year 2021.

---

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

---

	Year ended June 30,	
	2022	2021
Receipts:		
Program receipts:		
Charges for service:		
Water	\$ 1,555	\$ 1,417
Sewer	1,824	1,675
Other	455	291
Operating grants, contributions and restricted interest	126	68
Total receipts	3,960	3,451
Disbursements:		
Water	1,204	1,114
Sewer	1,525	775
Other	425	240
Total disbursements	3,154	2,129
Change in cash basis net position before transfers	806	1,322
Transfers, net	(165)	(560)
Change in cash basis net position	641	762
Cash basis net position beginning of year, restated	2,474	1,712
Cash basis net position end of year	\$ 3,115	\$ 2,474

Total business type activities receipts for the fiscal year were approximately \$3.960 million compared to approximately \$3.451 million last year. This increase was due primarily to an increase in charges for service receipts from fiscal year 2021. The cash balance increased approximately \$641,000 from the prior year due to an increase in receipts. Total disbursements for the fiscal year increased 48.14% to approximately \$3,154,000.

**INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS**

As the City of Polk City completed the year, its governmental funds reported a combined fund balance of \$13,874,020, an increase of \$7,522,332 above last year’s total of \$6,351,688. 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 \$41,708 from the prior year to \$3,901,280. 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 \$1,123,854 from the prior year to \$1,123,854. The City is currently holding the funds to help fund Capital Projects that had not started in fiscal 2022.
- The Capital Projects cash balance increased by \$6,546,747 to \$7,050,613. 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 had not started as of June 30, 2022.

**INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS**

- The Enterprise, Water Fund cash balance increased by \$313,805 to \$1,553,665. This increase was due to an increase in user rates and an increase in demand.
- The Enterprise, Sewer Fund cash balance increased by \$242,381 to \$1,426,043. This increase was due to an increase in user rates and increase in demand.

**BUDGETARY HIGHLIGHTS**

During the course of the year, the City amended its budget two times.

The City’s receipts were \$1,297,000 more than budgeted. This was primarily due to the City receiving more intergovernmental and miscellaneous receipts than anticipated.

The City’s disbursements were \$2,405,295 less than the budget. Disbursements in the capital projects and public safety functions were \$1,791,513 and \$200,052 less than the amended budget.

The original budget for 2022 was approved by the City Council on March 8, 2021, and later amended on November 22, 2021 and on May 9, 2022. The budget amendments were necessitated due to an increase in capital project costs and other costs.

**DEBT ADMINISTRATION**

At June 30, 2022, the City had \$11,365,697 in bonds and other long-term debt outstanding, compared to \$5,362,690 last year, as shown below.

	Outstanding Debt at Year-End (Expressed in Thousands)	
	June 30	
	2022	2021
General Obligation Capital Loan Notes	\$11,220,000	\$5,245,000
Ownership-Transferring Leases	109,255	-
Non Ownership-Transferring Leases	36,442	65,999
	<u>\$11,365,697</u>	<u>\$5,362,690</u>

Debt increased due to a new loan obligation.

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 \$11,582,955 (including \$253,700 of development and rebate agreements) is significantly below its constitutional debt limit of \$27,455,092. 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 2023 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, acquiring park land, and finding alternatives for outdoor recreation.

These factors all contributed when adopting the fiscal year 2023 budget. The total budgeted revenue for fiscal year 2023 is \$14,235,339. This revenue includes Governmental Activities and Business Type Activities, which includes the Water and Sewer departments. Budgeted expenditures for fiscal year 2023 is \$14,083,216. \$10,473,423 is budgeted for Governmental activity expenditures and \$3,609,793 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 2023 budget. The property tax rate of \$11.00, for the fiscal year ending June 30, 2023, is up from the fiscal year 2022 rate of 10.39272.

## **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, 2022

	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	\$ 2,321,837	\$ 813,807	\$ 105,861	\$ -
Public works	683,498	-	719,333	-
Health and social services	2,002	-	-	-
Culture and recreation	711,554	45,399	62,339	-
Community and economic development	795,609	-	84,183	-
General government	565,783	6,324	42,478	-
Debt service	1,655,445	-	-	-
Capital projects	1,363,703	-	-	608,842
Total governmental activities	<u>8,099,431</u>	<u>865,530</u>	<u>1,014,194</u>	<u>608,842</u>
Business type activities:				
Water	1,204,222	1,555,491	63,996	-
Sewer	1,524,673	1,823,634	6,753	-
Other	424,664	454,664	55,000	-
Total business type activities	<u>3,153,559</u>	<u>3,833,789</u>	<u>125,749</u>	<u>-</u>
Total	<u>\$11,252,990</u>	<u>\$4,699,319</u>	<u>\$1,139,943</u>	<u>\$ 608,842</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  
Unrestricted interest on investments  
Loan 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 (Restated)

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
\$(1,402,169)	\$ -	\$(1,402,169)
35,835	-	35,835
(2,002)	-	(2,002)
(603,816)	-	(603,816)
(711,426)	-	(711,426)
(516,981)	-	(516,981)
(1,655,445)	-	(1,655,445)
(754,861)	-	(754,861)
(5,610,865)	-	(5,610,865)
-	415,265	415,265
-	305,714	305,714
-	85,000	85,000
-	805,979	805,979
(5,610,865)	805,979	(4,804,886)
2,489,993	-	2,489,993
545,001	-	545,001
675,893	-	675,893
62,788	-	62,788
49,927	-	49,927
1,123,854	-	1,123,854
86,890	-	86,890
7,837,637	-	7,837,637
91,664	-	91,664
4,757	-	4,757
164,793	(164,793)	-
13,133,197	(164,793)	12,968,404
7,522,332	641,186	8,163,518
6,351,688	2,474,293	8,825,981
<u>\$13,874,020</u>	<u>\$ 3,115,479</u>	<u>\$16,989,499</u>
\$ 318,589	\$ -	\$ 318,589
303,599	-	303,599
7,050,361	-	7,050,361
-	40,306	40,306
2,310,381	-	2,310,381
3,891,090	3,075,173	6,966,263
<u>\$13,874,020</u>	<u>\$ 3,115,479</u>	<u>\$16,989,499</u>

**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, 2022

	<u>Special Revenue</u>			Nonmajor
	General	Local Options Sales Tax	Capital Projects	
<b>Receipts:</b>				
Property tax	\$2,489,993	\$ -	\$ -	\$ 545,001
Tax increment financing	-	-	-	760,076
Other city tax	112,715	1,123,854	-	-
Licenses and permits	442,837	-	-	-
Uses of money and property	180,050	-	-	-
Intergovernmental	64,075	-	373,370	713,246
Charges for service	435,225	-	-	-
Miscellaneous	138,277	-	235,472	385
Total receipts	<u>3,863,172</u>	<u>1,123,854</u>	<u>608,842</u>	<u>2,018,708</u>
<b>Disbursements:</b>				
Operating:				
Public safety	2,321,837	-	-	-
Public works	155,370	-	-	528,128
Health and social services	2,002	-	-	-
Culture and recreation	711,554	-	-	-
Community and economic development	-	-	-	795,609
General government	565,783	-	-	-
Debt service	-	-	-	1,655,445
Capital projects	-	-	1,363,703	-
Total disbursements	<u>3,756,546</u>	<u>-</u>	<u>1,363,703</u>	<u>2,979,182</u>
Excess (deficiency) of receipts over (under) disbursements	<u>106,626</u>	<u>1,123,854</u>	<u>(754,861)</u>	<u>(960,474)</u>
<b>Other financing sources (uses):</b>				
Sale of capital assets	-	-	4,757	-
Loan proceeds	-	-	6,861,576	976,061
Operating transfers in	200,000	-	535,275	150,218
Operating Transfers out	(264,918)	-	(100,000)	(355,782)
Total other financing sources (uses)	<u>(64,918)</u>	<u>-</u>	<u>7,301,608</u>	<u>770,497</u>
Change in cash balances	41,708	1,123,854	6,546,747	(189,977)
Cash balances beginning of year (Restated)	<u>3,859,572</u>	<u>-</u>	<u>503,614</u>	<u>1,988,502</u>
Cash balances end of year	<u>\$3,901,280</u>	<u>\$1,123,854</u>	<u>\$7,050,361</u>	<u>\$1,798,525</u>
<b>Cash Basis Fund Balances</b>				
Restricted for:				
Streets	\$ -	\$ -	\$ -	\$ 318,588
Urban renewal purposes	-	-	-	303,599
Capital projects	-	-	7,050,361	-
Other purposes	-	1,123,854	-	1,186,527
Unassigned	<u>3,901,280</u>	<u>-</u>	<u>-</u>	<u>(10,189)</u>
Total cash basis fund balances	<u>\$3,901,280</u>	<u>\$1,123,854</u>	<u>\$7,050,361</u>	<u>\$1,798,525</u>

See notes to financial statements.

Total  
\$ 3,034,994  
760,076  
1,236,569  
442,837  
180,050  
1,150,691  
435,225  
374,134  
7,614,576

2,321,837  
683,498  
2,002  
711,554  
795,609  
565,783  
1,655,445  
1,363,703  
8,099,431

(484,855)

4,757  
7,837,637  
885,493  
(720,700)  
8,007,187

7,522,332  
6,351,688  
\$13,874,020

\$ 318,588  
303,599  
7,050,361  
2,310,381  
3,891,091  
\$13,874,020

## 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, 2022

	Enterprise			Total
	Water	Sewer	Nonmajor	
Operating receipts:				
Charges for service	\$1,555,491	\$1,823,634	\$454,664	\$3,833,789
Miscellaneous	63,996	6,753	-	70,749
Total operating receipts	1,619,487	1,830,387	454,664	3,904,538
Operating disbursements:				
Business type activities:	1,067,322	1,524,673	424,664	3,016,659
Total operating disbursements	1,067,322	1,524,673	424,664	3,016,659
Excess of operating receipts over operating disbursements	552,165	305,714	30,000	887,879
Non-operating receipts (disbursements):				
Intergovernmental	-	-	55,000	55,000
Capital projects	(136,900)	-	-	(136,900)
Net non-operating receipts (disbursements)	(136,900)	-	55,000	(81,900)
Excess of receipts over disbursements	415,265	305,714	85,000	805,979
Transfers out	(101,460)	(63,333)	-	(164,793)
Change in cash balances	313,805	242,381	85,000	641,186
Cash balances beginning of year	1,239,860	1,183,662	50,771	2,474,293
Cash balances end of year	\$1,553,665	\$1,426,043	\$135,771	\$3,115,479
<b>Cash Basis Fund Balances</b>				
Restricted for customer meter deposits	\$ 40,306	\$ -	\$ -	\$ 40,306
Unrestricted	1,513,359	1,426,043	135,771	3,075,173
Total cash basis fund balances	\$1,553,665	\$1,426,043	\$135,771	\$3,115,479

See notes to financial statements.

# CITY OF POLK CITY

## Notes to Financial Statements

June 30, 2022

### (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 and sewer 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, 2022

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

##### Jointly Governed Organizations

In 1998, the City joined with fifteen cities and counties to perpetuate the Des Moines Area Metropolitan Planning Organization (Organization) to plan and coordinate the transportation activities for the metropolitan area. The Organization's Board consists of a representative from the governing body of each member city. The members make contributions toward the budget of the Organization.

In 1969, the City, in conjunction with seventeen other cities, created the Metro Waste Authority (the Authority). The Authority Board consists of an elected representative of the governing body of each participating governmental jurisdiction. The purpose of this joint governmental body is to provide for the economical disposal of all solid waste produced or generated by the jurisdictions and private contractors.

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 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.

# CITY OF POLK CITY

## Notes to Financial Statements - Continued

June 30, 2022

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

#### B. Basis of Presentation - Continued

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.

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 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.



# CITY OF POLK CITY

## Notes to Financial Statements - Continued

June 30, 2022

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

#### 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.

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, 2020 assessed property valuations; is for the tax accrual period July 1, 2021 through June 30, 2022 and reflects tax asking contained in the budget certified to the City Council in March 2021.

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

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, 2022, disbursements did not exceed the amounts budgeted.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

#### (2) Cash and Pooled Investments

The City's deposits in banks at June 30, 2022 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

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

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, 2022, the City paid \$559,793 to Polk County in relation to this agreement. Based on the payment schedule, as of June 30, 2022, the City is expected to pay Polk County an additional \$10,610,804 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.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

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

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 2013B and 2015E include provisions that place the WRA debt service requirements on the same parity and rank as other debts of the participating communities.

The WRA Sewer Revenue Bonds Series 2015E, and 2013 Bonds were issued for capital expansion. 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, 2022, the Series 2015E and 2013B bonds had a balance of \$59,910,000 and the City of Polk City estimated future allocation based on the WRA flows is currently \$577,995 or 9.65%. The State Revolving Loans are to be paid by the participating communities based on the existing allocations under the prior I.C.A. agreement. As of June 30, 2022 the state revolving loans had a balance of \$342,162,943 and the City of Polk City's estimated future allocation based on the WRA flows is currently \$2,998,963 or 0.88%.

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, 2022, the City paid the WRA \$374,696 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, 2022 is as follows:

	<u>Beginning</u> <u>Restated Balances</u>	<u>Increases</u>	<u>Decreases</u>	<u>Ending</u> <u>Balances</u>	<u>Due Within</u> <u>One Year</u>
Government activities:					
General obligation notes	\$5,245,000	\$7,430,000	\$ 1,455,000	\$11,220,000	\$ 675,000
Lease Agreements	<u>121,688</u>	<u>67,472</u>	<u>43,463</u>	<u>145,697</u>	<u>64,314</u>
Governmental activities total	<u>\$5,366,688</u>	<u>\$7,497,472</u>	<u>\$ 1,498,463</u>	<u>\$11,365,697</u>	<u>\$ 739,314</u>

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2022

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

General Obligation Notes

A summary of the City's June 30, 2022 general obligation loan payable is as follows:

Year Ending June 30,	Water Issued July 24, 2018		
	Interest Rate	Principal	Interest
2023	3.00%	\$ 120,000	\$ 82,845
2024	3.00	125,000	79,245
2025	3.00	130,000	75,495
2026	3.25	130,000	71,595
2027	3.35	135,000	67,370
2028-2032	3.25	765,000	268,525
2033-2037	3.25-3.35	945,000	131,612
2038-2042	3.35	215,000	7,203
Total		<u>\$ 2,565,000</u>	<u>\$783,890</u>

Year Ending June 30,	Street Improvements Issued July 28, 2020		
	Interest Rate	Principal	Interest
2023	2.00%	\$ 155,000	\$ 26,500
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
2028-2032	2.00	520,000	20,900
2033-2037		-	-
2038-2042		-	-
Total		<u>\$ 1,325,000</u>	<u>\$ 121,700</u>

Year Ending June 30,	Water & Sewer & Refunding Issued August 31, 2021		
	Interest Rate	Principal	Interest
2023	5.00%	\$ 185,000	\$ 94,500
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
2028-2032	1.40-2.40	765,000	152,690
2033-2037	2.00	580,000	85,860
2038-2042		525,000	127,550
Total		<u>\$ 2,830,000</u>	<u>\$ 744,850</u>

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2022

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

Year Ending June 30,	City Facilities Issued June 29, 2022		
	Interest Rate	Principal	Interest
2023	4.00%	\$ 100,000	\$ 158,599
2024	4.00	160,000	167,975
2025	4.00	165,000	161,575
2026	4.00	170,000	154,975
2027	4.00	180,000	148,175
2028-2032	3.25-4.00	1,010,000	629,050
2033-2037	3.50-4.00	1,225,000	436,750
2038-2042	4.00	<u>1,490,000</u>	<u>183,400</u>
Total		<u>\$ 4,500,000</u>	<u>\$ 2,040,499</u>

Year Ending June 30,	Total		
	Principal	Interest	Total
2023	\$ 560,000	\$ 362,494	\$ 922,494
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
2028-2032	3,060,000	1,071,165	4,131,165
2033-2037	2,750,000	654,222	3,404,222
2038-2042	<u>2,230,000</u>	<u>318,153</u>	<u>2,548,153</u>
Total	<u>\$ 11,220,000</u>	<u>\$3,690,939</u>	<u>\$14,910,939</u>

On September 9, 2014, the City issued \$1,720,000 of general obligation capital loan notes with interest rates ranging from 0.50% to 2.90% per annum. The notes were issued to pay costs of the acquisition, construction, reconstruction, extension, improvement, and equipping of works and facilities useful for the collection treatment, and disposal of sewage and industrial waste in a sanitary manner, and for the collection and disposal of surface waters and streams, including acquisition of a reversionary interest in a portion of the assets of the Wastewater Reclamation Authority. During the year ended June 30, 2022, the City paid \$970,000 of principal and \$6,061 of interest on the notes.

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, 2022, the City paid \$120,000 of principal and \$86,445 of interest on the notes.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

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

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, 2022, the City paid \$265,000 of principal and \$31,800 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, 2022, the city paid \$100,000 of principal and \$74,939 of interest on the notes.

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, 2022, the City had not paid any principal or interest on the notes.

#### 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, 2022, the City paid \$29,557 of principal and \$6,864 of interest on the agreements.

<u>Year ending</u> <u>June 30,</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2023	\$34,630	\$3,790	\$38,420
2024	<u>1,812</u>	<u>188</u>	<u>2,000</u>
	<u>\$36,442</u>	<u>\$3,978</u>	<u>\$40,420</u>

#### Ownership-Transferring Lease Agreements

The city is leasing two police vehicles under capital leases. The balances of the leases are \$109,225 as of June 30, 2022. Monthly payments are \$3,324, including implicit interest rates from 10.4-10.8 percent. The leases are collateralized by the police vehicles. During the year ended June 30, 2022, the city paid \$13,906 in principal and \$5,150 of interest on the agreements.

As of June 30, 2022, the future payments on the leases are as follows:

	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
June 30, 2023	\$ <u>29,684</u>	<u>\$10,210</u>	\$ <u>39,894</u>
June 30, 2024	32,985	6,909	39,894
June 30, 2025	26,915	3,451	30,366
June 30, 2026	<u>19,671</u>	<u>5,167</u>	<u>20,838</u>
Total	<u>\$ 109,255</u>	<u>\$21,737</u>	<u>\$130,992</u>

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

#### (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 \$5,477,500 is outstanding at June 30, 2022. 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.

#### (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.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

#### (7) Pension Plan - Continued

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.

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 2022, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the City of Polk 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, 2022 totaled \$187,579.

Net Pension Liabilities (Asset), Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2022, the City of Polk City reported an asset of \$676,203 for its proportionate share of the net pension liability(asset). The net pension liability (asset) was measured as of June 30, 2021, and the total pension liability (asset) used to calculate the net pension liability (asset) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability (asset) was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2021, the City's proportion was 0.01958720%, which was an increase of 0.183607% from its proportion measured as of June 30, 2020.



## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

#### (7) Pension Plan - Continued

For the year ended June 30, 2022 the City of Polk City pension expense, deferred outflows of resources and deferred inflows of resources totaled \$(129,552), \$258,927 and \$1,417,374, respectively.

There were no non-employer contributing entities to IPERS.

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

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

Mortality rates used in the 2021 valuation were based on the RP-2014 Employee and Health annuitant tables with MP-2017 generational adjustments.

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

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

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.

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2022

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

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 (asset).

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 (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
City of Polk City’s proportionate share of the net pension liability	\$430,331	\$(676,603)	\$(1,602,856)

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).

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, 2022, the City contributed \$333,908 and plan members eligible for benefits contributed \$34,113 to the plan. At June 30, 2022, 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, 2022, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	2
Active employees	<u>20</u>
Total	<u><u>22</u></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.

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2022

**(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, 2022 is \$119,397. This liability has been computed based on rates of pay in effect at June 30, 2022.

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, 2022, the unused sick leave maximum liability to the City is \$69 at June 30, 2022.

**(11) Related Party Transactions**

The City had business transactions between the City and City officials totaling \$521,975 during the year ended June 30, 2022.

**(12) Interfund Transfers**

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

Transfer to	Transfer from	Amount
Special Revenue: Low Moderate Income	Special Revenue: Tax Increment Financing	\$ <u>50,218</u>
Debt Service	Capital Projects	<u>100,000</u>
Capital Projects	Enterprise: Sewer	63,333
	Water	101,460
	General: Special Revenue	264,918
	Road Use Tax	<u>105,564</u>
		535,275
General	Special Revenue Tax Increment Financing	<u>200,000</u>
	Total	\$ <u><u>885,493</u></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 794 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

#### (13) Risk Management - Continued

protection in the following categories: general liability, automobile liability, automobile physical damage, public officials liability, police professional liability, property, inland marine and boiler/machinery. There have been no reductions in insurance coverage from prior years.

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual 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.

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, 2022 were \$67,227.

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

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the 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.

## CITY OF POLK CITY

### Notes to Financial Statements - Continued

June 30, 2022

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

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 \$3,285,000.

The City rebated \$385,165 to the developers during fiscal year 2022. The outstanding balance of the agreements at June 30, 2022 with fixed dollar commitments was \$253,720. The outstanding balance agreements at June 30, 2022 subject to annual appropriation was approximately \$3,032,000.

#### **(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, 2022, the City abated \$192,788 property tax under the urban renewal and economic development agreements.

**CITY OF POLK CITY**

Notes to Financial Statements - Continued

June 30, 2022

**(15) Tax Abatements - Continued**

Tax Abatements of Other Entities

Property tax revenues of the City were reduced by the following amounts for the year ended June 30, 2022 under agreements entered into by the following entity:

Entity	Tax Abatement Program	Amount of Tax Abated
Polk County	Urban renewal and economic	
Tax increment financing	development projects	\$ 80,370

**(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 \$1,533,000 as of June 30, 2022. These construction costs will be paid by the City as work on the projects progresses.

**(17) COVID-19**

In March 2021, the COVID-19 outbreak was declared a global pandemic. The disruption to business across a range of industries in the United States continues to evolve. The full impact to local, regional and national economies, including that of the City of Polk City remains uncertain.

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

**(18) Prior-Period Adjustments**

Certain errors resulting in the overstating of the previously reported net position for governmental funds and understating of the proprietary funds were discovered during the current year. Accordingly the general fund beginning cash balance was decreased by \$15,830, the capital projects fund beginning cash balance was decreased by \$21,722 and the water utility fund beginning cash balance was increased by \$21,722 resulting in a net decrease in the governmental activities net position and the governmental fund cash balance of \$37,522 and an increase in the business type activities and proprietary funds cash balance of \$21,722.

**(19) Subsequent Events**

The City has evaluated all subsequent events through January 25, 2023, the date the financial statements were available to be issued. The city approved purchases of real estate and construction contracts totaling \$1,620,000.

## **Other Information**

**City of Polk City**



**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, 2022

	Governmental Funds Actual	Proprietary Funds Actual	Total
<b>Receipts:</b>			
Property tax	\$ 3,034,994	\$ -	\$ 3,034,994
Tax increment financing	760,076	-	760,076
Other City tax	1,236,569	-	1,236,569
Licenses and permits	442,837	-	442,837
Uses of money and property	180,050	-	180,050
Intergovernmental	1,150,691	55,000	1,205,691
Charges for service	435,225	3,833,789	4,269,014
Miscellaneous	374,134	70,749	444,883
Total receipts	<u>7,614,576</u>	<u>3,959,538</u>	<u>11,574,114</u>
<b>Disbursements:</b>			
Public safety	2,321,837	-	2,321,837
Public works	683,498	-	683,498
Health and social services	2,002	-	2,002
Culture and recreation	711,554	-	711,554
Community and economic development	795,609	-	795,609
General government	565,783	-	565,783
Debt service	1,655,445	-	1,655,445
Capital projects	1,363,703	-	1,363,703
Business type activities	-	3,153,559	3,153,559
Total disbursements	<u>8,099,431</u>	<u>3,153,559</u>	<u>11,252,990</u>
Excess (deficiency) of receipts over (under) disbursements	(484,855)	805,979	321,124
Other financing sources (uses), net	<u>8,007,187</u>	<u>(164,793)</u>	<u>7,842,394</u>
Excess (deficiency) of receipts over (under) disbursements and other financing uses	7,522,332	641,186	8,163,518
Balances beginning of year	<u>6,351,688</u>	<u>2,474,293</u>	<u>8,825,981</u>
Balances end of year	<u><u>\$13,874,020</u></u>	<u><u>\$3,115,479</u></u>	<u><u>\$16,989,499</u></u>

See accompanying independent auditor's report.

<u>Budgeted Amounts</u>		Final to Actual Variance Positive (Negative)
<u>Original</u>	<u>Final</u>	
\$ 2,992,568	\$ 2,992,568	\$ 42,426
698,450	698,450	61,626
819,401	1,036,780	199,789
207,450	362,450	80,387
217,700	217,700	(37,650)
797,476	797,476	408,215
3,855,100	4,155,100	113,914
16,638	16,638	428,245
<u>9,604,783</u>	<u>10,277,162</u>	<u>1,296,952</u>
2,103,089	2,521,889	200,052
755,867	755,867	72,369
-	4,000	1,998
781,975	790,975	79,421
494,232	884,232	88,623
626,316	626,316	60,533
638,990	1,665,502	10,059
1,559,975	3,155,216	1,791,513
2,982,288	3,254,288	100,729
<u>9,942,732</u>	<u>13,658,285</u>	<u>2,405,295</u>
(337,949)	(3,381,123)	3,702,247
<u>463,000</u>	<u>3,309,479</u>	<u>4,532,915</u>
125,051	(71,644)	8,235,162
<u>9,111,372</u>	<u>9,111,372</u>	<u>(285,391)</u>
<u>\$ 9,236,423</u>	<u>\$ 9,039,728</u>	<u>\$ 7,949,771</u>

## CITY OF POLK CITY

### Notes To Other Information - Budgetary Reporting

June 30, 2022

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 \$3,715,553. The budget amendments are reflected in the final budgeted amounts.

During the year ended June 30, 2022, disbursements did not exceed the amounts budgeted.

**City of Polk City**

**CITY OF POLK CITY**

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

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

Other Information

	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>
City's proportion of the net pension liability (asset)	0.01958720%	0.0122647%	0.0111703%	0.011836%	0.011043%
City's proportionate share of the net pension liability (asset)	\$ (676)	\$ 862	\$ 647	\$ 749	\$ 736
City's covered payroll	\$ 1,812	\$ 1,661	\$ 1,609	\$ 1,450	\$ 1,346
City's proportionate share of the net pension liability (asset) as a percentage of its covered payroll	(37.31)%	51.90%	40.21%	51.66%	54.68%
IPERS' net position as a percentage of the total pension liability (asset)	100.81%	82.90%	85.45%	83.62%	82.21%

\* 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>2017</u>	<u>2016</u>	<u>2015</u>
0.11811%	0.100480%	0.07573%
\$ 743	\$ 518	\$ 300
\$ 1,355	\$ 1,349	\$ 1,155
54.83%	38.40%	25.97%
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>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
Statutorily required contribution	\$ 188	\$ 172	\$ 161	\$ 157
Contributions in relation to the statutorily required contribution	<u>(188)</u>	<u>(172)</u>	<u>(161)</u>	<u>(157)</u>
Contribution deficiency (excess)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
City of Polk City's covered payroll	\$ 1,988	\$ 1,881	\$ 1,661	\$ 1,609
Contributions as a percentage of covered payroll	9.46%	9.52%	9.63%	9.76%

\* - 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>2018</u>	<u>2017</u>	<u>2016</u>	<u>2015</u>	<u>2014</u>	<u>2013</u>
\$ 135	\$ 125	\$ 126	\$ 127	\$ 109	\$ 101
<u>(135)</u>	<u>(125)</u>	<u>(126)</u>	<u>(127)</u>	<u>(109)</u>	<u>(101)</u>
<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
\$ 1,450	\$ 1,346	\$ 1,355	\$ 1,349	\$ 1,155	\$ 1,083
9.31%	9.29%	9.30%	9.41%	9.44%	9.33%



## CITY OF POLK CITY

### Notes to Other Information - Pension Liability

Year ended June 30, 2022

#### Changes of benefit terms:

There are significant changes in benefit terms.

#### Changes of assumptions:

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, 2022

	Special Revenue			
	Road Use Tax	Polk City Library	Tax Increment Financing	LMI
<b>Receipts:</b>				
Property tax	\$ -	\$ -	\$ -	\$ -
Tax increment financing	-	-	675,893	84,183
Intergovernmental	713,246	-	-	-
Miscellaneous	135	250	-	-
<b>Total receipts</b>	<b>713,381</b>	<b>250</b>	<b>675,893</b>	<b>84,183</b>
<b>Disbursements:</b>				
<b>Operating:</b>				
Public works	528,128	-	-	-
Community and economic development	-	-	385,165	410,444
Debt service	-	-	-	-
<b>Total disbursements</b>	<b>528,128</b>	<b>-</b>	<b>385,165</b>	<b>410,444</b>
Excess (deficiency) of receipts over (under) disbursements	185,253	250	290,728	(326,261)
<b>Other financing sources (uses):</b>				
Loan proceeds	-	-	-	-
Transfers in	-	-	-	50,218
Transfers out	(105,564)	-	(250,218)	-
<b>Total other financing sources (uses)</b>	<b>(105,564)</b>	<b>-</b>	<b>(250,218)</b>	<b>50,218</b>
Change in cash balances	79,689	250	40,510	(276,043)
Cash balances beginning of year	238,899	13,874	263,089	1,446,760
Cash balances end of year	<u>\$318,588</u>	<u>\$ 14,124</u>	<u>\$303,599</u>	<u>\$1,170,717</u>
<b>Cash Basis Fund Balances</b>				
<b>Restricted for</b>				
Streets	\$318,588	\$ -	\$ -	\$ -
Urban renewal purposes	-	-	303,599	-
Other purpose	-	14,124	-	1,170,717
Unassigned	-	-	-	-
<b>Total cash basis fund balances</b>	<b>\$318,588</b>	<b>\$ 14,124</b>	<b>\$303,599</b>	<b>\$1,170,717</b>

See accompanying independent auditor's reports.

Special Revenue

Asset Forfeiture	Debt Service	Total
\$ -	\$ 545,001	\$ 545,001
-	-	760,076
-	-	713,246
-	-	385
-	545,001	2,018,708
-	-	528,128
-	-	795,609
-	1,655,445	1,655,445
-	1,655,445	2,979,182
-	(1,110,444)	(960,474)
-	976,061	976,061
-	100,000	150,218
-	-	(355,782)
-	1,076,061	770,497
-	(34,383)	(189,977)
1,686	24,194	1,988,502
<u>\$1,686</u>	<u>\$ (10,189)</u>	<u>\$1,798,525</u>
\$ -	\$ -	\$ 318,588
-	-	303,599
1,686	-	1,186,527
-	(10,189)	(10,189)
<u>\$1,686</u>	<u>\$ (10,189)</u>	<u>\$1,798,525</u>

## CITY OF POLK CITY

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

Year ended June 30, 2022

	Enterprise		Total
	Storm Water	Solid Waste	
Operating receipts:			
Charges for services	\$158,718	\$295,946	\$454,664
Total operating receipts	158,718	295,946	454,664
Operating Disbursements:			
Business type activities	136,260	288,404	424,664
Total Disbursements	136,260	288,404	424,664
Excess of receipts operating receipts over operating disbursements	22,458	7,542	30,000
Non-operating receipts (disbursements)			
Intergovernmental	55,000	-	55,000
Total non-operating receipts (disbursements)	55,000	-	55,000
Net change in cash balances	77,458	7,542	85,000
Cash balances beginning of year	21,304	29,467	50,771
Cash balances end of year	\$ 98,762	\$ 37,009	\$135,771
Cash Basis Fund Balances			
Unrestricted	\$ 98,762	\$ 37,009	\$135,771
Total cash fund balances	\$ 98,762	\$ 37,009	\$135,771

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,				
	2022	2021	2020	2019	2018
<b>Receipts:</b>					
Property tax	\$3,034,994	\$ 2,895,269	\$2,450,439	\$2,238,899	\$1,556,028
Tax increment financing	760,076	394,784	448,090	342,325	303,269
Other city tax	1,236,569	476,490	899,995	1,799,474	2,272,506
Licenses and permits	442,837	403,944	196,088	249,119	175,342
Use of money and property	180,050	185,184	222,178	225,876	146,243
Intergovernmental	1,150,691	906,290	538,213	512,753	476,657
Charges for service	435,225	485,070	354,808	282,075	338,127
Miscellaneous	374,134	298,120	131,868	41,371	134,335
<b>Total</b>	<b>\$7,614,576</b>	<b>\$ 6,045,151</b>	<b>\$5,241,679</b>	<b>\$5,691,892</b>	<b>\$5,402,507</b>
<b>Disbursements:</b>					
<b>Operating:</b>					
Public safety	\$2,321,837	\$ 2,220,445	\$1,961,617	\$1,943,932	\$1,660,443
Public works	683,498	538,171	580,809	633,879	830,278
Health and social services	2,002	14,584	-	4,433	246
Culture and recreation	711,554	673,576	621,853	802,481	649,961
Community and economic development	795,609	548,619	282,348	233,569	187,103
General government	565,783	1,607,216	658,273	1,119,597	959,635
Debt service	1,655,445	531,979	340,880	305,627	136,215
Capital projects	1,363,703	4,612,097	1,050,297	1,753,813	1,629,055
<b>Total</b>	<b>\$8,099,431</b>	<b>\$10,746,687</b>	<b>\$5,496,077</b>	<b>\$6,797,331</b>	<b>\$6,052,936</b>

See accompanying independent auditor's report.

2017	2016	2015	2014	2013
\$1,477,784	\$ 1,287,288	\$ 975,259	\$ 956,228	\$ 900,682
205,236	366,633	601,154	363,211	351,706
3,071,048	3,659,183	2,555,860	2,562,061	2,688,640
271,845	175,502	155,958	139,514	6,751
139,939	115,731	72,102	111,349	123,139
471,738	460,675	426,405	395,682	369,847
287,139	320,755	375,777	492,289	522,178
62,259	51,771	94,838	35,193	9,835
<u>\$5,986,988</u>	<u>\$6,437,538</u>	<u>\$5,257,353</u>	<u>\$5,055,527</u>	<u>\$4,972,778</u>
\$1,653,802	\$1,443,585	\$1,400,298	\$ 1,419,542	\$1,381,726
501,618	622,858	539,584	436,576	465,306
3,628	111	2,719	2,692	-
567,132	501,713	487,125	400,294	362,769
158,023	487,007	393,685	84,548	85,706
930,321	849,250	826,949	600,573	690,176
137,160	137,395	150,042	-	-
945,265	1,450,384	951,724	1,644,495	943,558
<u>\$4,896,949</u>	<u>\$5,492,303</u>	<u>\$4,752,126</u>	<u>\$4,588,720</u>	<u>\$3,929,241</u>



**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 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, 2022, 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, 2023. 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's internal control over financial reporting 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.

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 the accompanying Schedule of Findings, we identified a deficiency in internal control we consider to be a material weakness.

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. We consider the deficiency in internal control described in the accompanying Schedule of Findings as items 2022-001 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 of non-compliance or other matters which are described in the accompanying Schedule of Findings.

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

#### City of 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 them.

#### 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 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, 2023

# CITY OF POLK CITY

## Schedule of Findings

Year ended June 30, 2022

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

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

##### 2022-001 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 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, 2022

**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:**

2022-A Certified Budget - Disbursements during the year ended June 30, 2022 did not exceed amounts budgeted.

2022-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.

2022-C Travel Expense - No disbursements of City money for travel expenses of spouses of City officials or employees were noted.

2022-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	\$521,975

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.

2022-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.

2022-F Council Minutes - No transactions were found that we believe should have been approved in the Council minutes but were not.

2022-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.

**CITY OF POLK CITY**

Schedule of Findings - Continued

Year ended June 30, 2022

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

2022-H Financial Condition - The Debt Service Fund had a deficit balance of \$10,189 at June 30, 2022.

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

Response - We will review this and take appropriate action.

Conclusion - Response acknowledged.

2022-I Tax Increment Financing - Chapter 403.19(6)(b) of the Code of Iowa required the City to certify the amount of reductions resulting from the reduction of debt or any other reason to the County Auditor.

In relation of the City's prior TIF certifications it was reported that an incorrect total rebate amount was certified to the county auditor. This resulted in the City getting overpaid in a prior year for tax increment property tax collections to the developers and special revenue fund because of an incorrect tax levy rate that has not yet been corrected.

Recommendation - The City should consult with TIF legal counsel to determine the disposition of these matters.

Response - The City has correctly calculated the 2022 payments but recognizes it still needs to correct the prior year amounts and will address this with the TIF certification in future years.

Conclusion - Response acknowledged.

2022-J 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.

2022-K 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.

**RESOLUTION NO 2023-25**

**A RESOLUTION APPROVING THE APPLICATION FOR PARTIAL PAYMENT NO. 1  
FOR THE FIRE STATION REMODEL PROJECT**

---

**WHEREAS**, the City of Polk City, City Council, approved Resolution 2022-152 ordering construction for the Fire Station Remodel Project on December 14, 2023; 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**, GTG Construction and the City Architect, FEH Design have submitted the Application for Partial Payment No. 1 giving a detailed estimate of work completed with an application for payment in the amount of \$24,605.

**NOW, THEREFORE, BE IT RESOLVED**, the City Council of the City of Polk City, Iowa hereby approves the Application for Partial Payment No. 1 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 \$24,605.

**PASSED AND APPROVED** the 27 day of February 2023.

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Steve Karsjen, Mayor

ATTEST:

---

Jenny Coffin, City Clerk

TO OWNER: PROJECT: APPLICATION NO: 1 Distribution to:

City of Polk City Polk City Fire and Community Center  
 112 S 3rd Street 112 N 3rd Street  
 Polk City, IA 50226 Polk City, IA 50226

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

PERIOD TO: 01/31/22

FROM CONTRACTOR: VIA ARCHITECT: FEH Design

GTG Construction, LLC Attn: Cory Sharp  
 6505 Merle Hay Rd 604 East Grand Avenue  
 Suite A Des Moines, IA 50309  
 Johnston IA 50131-1232

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	\$	-
3. CONTRACT SUM TO DATE (Line 1 + 2)	\$	1,171,000.00
4. TOTAL COMPLETED & STORED TO DATE (Column G on G703)	\$	25,900.00
5. RETAINAGE:		
a. 5 % of Completed Work (Column D + E on G703)	\$	1,295.00
b. 0 % of Stored Material (Column F on G703)	\$	
Total Retainage (Lines 5a + 5b or Total in Column I of G703)	\$	1,295.00
6. TOTAL EARNED LESS RETAINAGE (Line 4 Less Line 5 Total)	\$	24,605.00
7. LESS PREVIOUS CERTIFICATES FOR PAYMENT (Line 6 from prior Certificate)	\$	-
8. CURRENT PAYMENT DUE	\$	24,605.00
9. BALANCE TO FINISH, INCLUDING RETAINAGE (Line 3 less Line 6)	\$	1,146,395.00

CHANGE ORDER SUMMARY	ADDITIONS	DEDUCTIONS
Total changes approved in previous months by Owner	\$0.00	\$0.00
Total approved this Month	\$0.00	\$0.00
<b>TOTALS</b>	\$0.00	\$0.00
NET CHANGES by Change Order	\$0.00	\$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, O=GTG  
 Construction, CN=Jessica L. Reynolds  
 Date: 2023.02.13 11:35:49 -0600

By: Jessica L. Reynolds Date: 02/13/23

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 ..... \$ **24,605.00**

(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: 2-13-2023

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 G703

PAGE 2 OF PAGES 2

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

APPLICATION NO: SOV  
APPLICATION DATE: 01/30/23

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

PERIOD TO:

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

PROJECT NO: 230007

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		F MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
1	General Conditions	\$58,275	\$0.00	\$2,500.00	\$0.00	\$2,500.00	4.29%	\$55,775.00	\$125.00
2	Bond	\$18,000	\$0.00	\$18,000.00	\$0.00	\$18,000.00	100.00%	\$0.00	\$900.00
3	Submittal Exchange	\$5,400	\$0.00	\$5,400.00	\$0.00	\$5,400.00	100.00%	\$0.00	\$270.00
4	Temp Barricades Material	\$3,793							
5	Temp Barricades Labor	\$2,530	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$6,323.00	\$0.00
6	Cleaning	\$5,300	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,300.00	\$0.00
7	Demolition	\$22,356	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$22,356.00	\$0.00
8	Concrete Footings Material	\$1,936							
9	Concrete Footings Labor	\$1,292	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,292.00	\$0.00
10	Concrete Slab on Grade Material	\$26,400							
11	Concrete Slab on Grade Labor	\$17,600	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$17,600.00	\$0.00
12	Steel Material	\$1,480	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,480.00	\$0.00
13	Rough Carpentry Material	\$32,580							
14	Rough Carpentry and Steel Labor	\$21,720	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$21,720.00	\$0.00
15	Millwork Material	\$63,388	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$63,388.00	\$0.00
16	Millwork Labor	\$10,185	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$10,185.00	\$0.00
17	Joint Sealants Material	\$1,600							
18	Joint Sealants Labor	\$1,640	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,640.00	\$0.00
19	Door Material	\$28,020	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$28,020.00	\$0.00
20	Door Labor	\$1,475	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$1,475.00	\$0.00
21	Glass Material	\$5,000	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,000.00	\$0.00
22	Glass Labor	\$3,953							
23	Drywall/ACT Material	\$43,970							
24	Drywall/ACT Labor	\$29,313							
25	Tiling Material	\$10,000							
26	Tiling Labor	\$6,578	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$6,578.00	\$0.00
27	Flooring Material	\$20,000							
28	Flooring Labor	\$14,182	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$14,182.00	\$0.00
29	Fluid Applied Flooring Material	\$4,000							
30	Fluid Applied Flooring Labor	\$3,020	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,020.00	\$0.00
31	Paint Material	\$8,000							

# 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.

APPLICATION NO: SOV  
APPLICATION DATE: 01/30/23

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

PERIOD TO:

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

PROJECT NO: 230007

A ITEM NO.	B DESCRIPTION OF WORK	C SCHEDULED VALUE	D WORK COMPLETED		E MATERIALS PRESENTLY STORED (NOT IN D OR E)	G		H BALANCE TO FINISH (C - G)	I RETAINAGE (IF VARIABLE RATE)
			FROM PREVIOUS APPLICATION (D + E)	THIS PERIOD		TOTAL COMPLETED AND STORED TO DATE (D+E+F)	% (G ÷ C)		
32	Paint	\$11,667	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$11,667.00	\$0.00
33	Specialties Material	\$5,000							
34	Specialties Labor	\$2,088	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$2,088.00	\$0.00
35	Signage	\$3,968	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$3,968.00	\$0.00
36	Window Treatment Material	\$1,501							
37	Window Treatment Labor	\$800	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$800.00	\$0.00
38	Wheelchair Lift Material	\$21,675							
39	Wheelchair Lift Labor	\$14,451	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$14,451.00	\$0.00
40	Fire Suppression Material	\$6,000							
41	Fire Suppression Labor	\$4,088	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$4,088.00	\$0.00
42	HVAC Material	\$120,000							
43	HVAC Labor	\$73,881	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$73,881.00	\$0.00
44	Plumbing Material	\$65,481							
45	Plumbing Labor	\$43,654	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$43,654.00	\$0.00
46	Electrical Material	\$103,218							
47	Electrical Labor	\$68,813	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$68,813.00	\$0.00
48	Excavation	\$5,476	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$5,476.00	\$0.00
	Paving Material	\$9,000							
49	Paving Labor	\$9,273	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$9,273.00	\$0.00
50	Site Utilities	\$62,100	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$62,100.00	\$0.00
	Alt 1 - Station Alerting System Material	\$39,528							
51	Alt 1 - Station Alerting System Labor	\$26,352	\$0.00	\$0.00	\$0.00	\$0.00	0.00%	\$26,352.00	\$0.00
<b>GRAND TOTALS</b>		<b>\$1,171,000.00</b>	<b>\$0.00</b>	<b>\$25,900.00</b>	<b>0.00</b>	<b>\$25,900.00</b>	<b>6.38%</b>	<b>\$591,945.00</b>	<b>\$1,295.00</b>

MINUTES TO SET DATE FOR HEARING  
ON ENTERING INTO A LOAN AND  
DISBURSEMENT AGREEMENT

511493-11

Polk City, Iowa

February 27, 2023

The City Council of the City of Polk City, Iowa, met on February 27, 2023, at 6 o'clock p.m., at the City Hall Council Chambers in the City. The Mayor presided and the roll was called showing the following members of the Council present and absent:

Present: \_\_\_\_\_

Absent: \_\_\_\_\_.

Council Member \_\_\_\_\_ introduced the resolution hereinafter next set out and moved its adoption, seconded by Council Member \_\_\_\_\_; and after due consideration thereof by the Council, the Mayor put the question upon the adoption of the said resolution and the roll being called, the following named Council Members voted:

Ayes: \_\_\_\_\_

Nays: \_\_\_\_\_.

Whereupon, the Mayor declared the resolution duly adopted as follows:

RESOLUTION NO. 2023-26

Resolution to fix a date for a public hearing on proposal to enter into a Water Revenue Loan and Disbursement Agreement and to borrow money thereunder in a principal amount not to exceed \$407,000

WHEREAS, the City of Polk City (the “City”), in Polk County, State of Iowa, did heretofore establish a Municipal Waterworks Utility System (the “Utility”) in and for the City which has continuously supplied water service in and to the City and its inhabitants since its establishment; and

WHEREAS, the management and control of the Utility are vested in the City Council (the “Council”) and no board of trustees exists for this purpose; and

WHEREAS, the City now proposes to enter into a Water Revenue Loan and Disbursement Agreement (the “Agreement”) and to borrow money thereunder in a principal amount not to exceed \$407,000, pursuant to the provisions of Section 384.24A of the Code of Iowa, for the purpose of paying the cost, to that extent, of planning, designing and constructing improvements and extensions to the Utility (the “Project”), and it is necessary to fix a date of meeting of the City Council at which it is proposed to take action to enter into the Agreement and to give notice thereof as required by such law;

NOW, THEREFORE, Be It Resolved by the City Council of the City of Polk City, Iowa, as follows:

Section 1. This City Council shall meet on March 13, 2023, at the City Hall Council Chambers in the City, at 6 o’clock p.m., at which time and place a hearing will be held and proceedings will be instituted and action taken to enter into the Agreement.

Section 2. The City Clerk is hereby directed to give notice of the proposed action on the Agreement setting forth the amount and purpose thereof, the time when and place where the said meeting will be held, by publication at least once, not less than four (4) and not more than twenty (20) days before the meeting, in a legal newspaper which has a general circulation in the City. The notice shall be in substantially the following form:

NOTICE OF PROPOSED ACTION TO INSTITUTE  
PROCEEDINGS TO ENTER INTO A LOAN AND DISBURSEMENT AGREEMENT  
IN A PRINCIPAL AMOUNT NOT TO EXCEED \$407,000

(WATER REVENUE)

The City Council of the City of Polk City, Iowa, will meet on March 13, 2023, at the City Hall Council Chambers in the City, at 6 o'clock p.m., for the purpose of instituting proceedings and taking action to enter into a loan and disbursement agreement (the "Agreement") and to borrow money thereunder in a principal amount not to exceed \$407,000, for the purpose of paying the cost, to that extent, of planning, designing and constructing improvements and extensions to the Municipal Waterworks Utility System (the "Utility") of the City.

The Agreement will not constitute a general obligation of the City, nor will it be payable in any manner by taxation but, together with any additional obligations of the City as may be hereafter issued and outstanding from time to time ranking on a parity therewith, will be payable solely and only from the Net Revenues of the Utility.

At the aforementioned time and place, oral or written objections may be filed or made to the proposal to enter into the Agreement. After receiving objections, the City may determine to enter into the Agreement, in which case, the decision will be final unless appealed to the District Court within fifteen (15) days thereafter.

By order of the City Council of the City of Polk City, Iowa.

Jenny Coffin  
City Clerk

Section 3. Pursuant to Section 1.150-2 of the Income Tax Regulations (the “Regulations”) of the Internal Revenue Service, the City declares (a) that it intends to undertake the Project which is reasonably estimated to cost approximately \$407,000, (b) that other than (i) expenditures to be paid or reimbursed from sources other than the issuance of bonds, notes or other obligations (the “Bonds”), or (ii) expenditures made not earlier than 60 days prior to the date of this Resolution or a previous intent resolution of the City, or (iii) expenditures amounting to the lesser of \$100,000 or 5% of the proceeds of the Bonds, or (iv) expenditures constituting preliminary expenditures as defined in Section 1.150-2(f)(2) of the Regulations, no expenditures for the Project have heretofore been made by the City and no expenditures will be made by the City until after the date of this Resolution or a prior intent resolution of the City, and (c) that the City reasonably expects to reimburse the expenditures made for costs of the City out of the proceeds of the Bonds. This declaration is a declaration of official intent adopted pursuant to Section 1.150-2 of the Regulations.

Section 4. All resolutions or parts of resolutions in conflict herewith are hereby repealed to the extent of such conflict.

Section 5. This resolution shall be in full force and effect immediately upon adoption and approval, as provided by law.

Passed and approved this February 27, 2023.

\_\_\_\_\_  
Mayor

Attest:

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

••••

On motion and vote, the meeting adjourned.

\_\_\_\_\_  
Mayor

Attest:

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



## City of Polk City, Iowa

### City Council Agenda Communication

**Date:** 2/22/23  
**To:** Mayor and Council  
**From:** Mike Schulte  
**Subject:** Budgeted Pressure Washer Purchase (FY 22/23)

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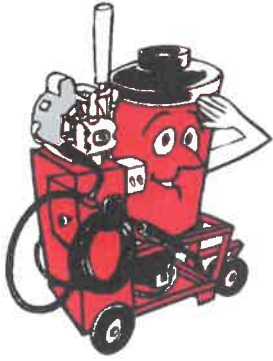
**BACKGROUND:** In the FY22/23 budget we allocated \$10,500 to replace our existing Hotsy pressure washer. This machine is used almost daily to clean vehicles or equipment. One of the major uses of this pressure washer is the clean up of equipment after snow or ice operations. As you are aware road salt is corrosive to our equipment and needs to be washed off as soon as possible. The Hotsy generates its own hot water and contains a soap tank if needed for excellent equipment cleaning.

The existing Hotsy pressure washer will be sold on govdeals when we get its replacement.

**ALTERNATIVES:** Do not approve and continue to repair the existing one.

**FINANCIAL CONSIDERATIONS:** \$10,500

**RECOMMENDATION:** I recommend that Council approve the purchase of the budgeted Hotsy pressure washer.



**Hotsy Cleaning Systems, Inc.**  
 3100 NW 101st St.  
 Des Moines, IA 50322  
 Phone: (515) 783-8002  
 Fax: (515) 278-1158  
 Email: Spencer@hotsyiowa.com  
 Website: www.hotsyiowa.com



## QUOTATION

**Prepared For:**  
 Cody  
 City of Polk City  
 301 E. Northside Dr.  
 Polk City, IA  
 (515) 201-7970  
 cmoeckly@polkcityia.gov

**Date: 02/21/23**  
 Spencer Prati  
 515-783-8002  
 Spencer@hotsyiowa.com

Estimated Ship Date: 10-15 Business Days

Qty	Part Number	Description	Price	Extension
1	843	Portable Hotsy Hot Water Electric Pressure Washer - 4.0 GPM @ 2000 PSI, 5HP 230V/1PH, 29 AMP Baldor Electric Motor, Fuel Oil-Fired, Belt Drive Hotsy Triplex Pump Shipping Weight 622lbs (381,000 BTU/HR). Dimensions: 51"L x 28"W x 51"H.		\$10,500.00
<u>Recommended Accessories</u>				
		Auto Start/Stop Hour Meter Machine Mounted 360 Pivot Hose Reel 100' High Pressure Hose Hotsy Red Gunjet Foam-To-Rinse Roll Over Wand Low Pressure Foam Injector Quick Couplers Set of QC Nozzles		
<u>Recommended Detergents</u>				
1		15 Gallons Fleetwash + Citrus	(\$235.00)	N/C
<u>Scheduled Maintenance Program</u>				
2		Service Maintenance Agreement: 24 Point Machine Inspection w/ Oil Change		N/C
<u>Warranty and Operator Safety Certification Listings</u>				
		7 Year Pump, 5 Year Coil, 1 Year Bumper-to-Bumper 24v Low Voltage Machine Controls, ETL, UL, CGA or CSA Certified, conforms to UL standard 1776 for pressure washers. Meets OSHA Regulations 29 CFR 1926.403(a)  On-site training provided throughout the life of the equipment at no additional charge		

**Lease Option**

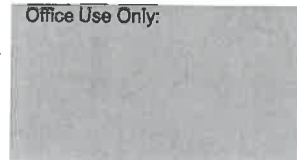
\$0.00	/Month
-	/Months

Sub-Total		\$10,500.00	
Shipping & Handling	\$250.00		N/C
Taxes	7.000%		Advise
<b>TOTAL</b>			<b>\$10,500.00</b>

**THIS QUOTE IS VALID FOR 30 (THIRTY) DAYS**

Terms & Conditions: All orders are subject to approval and acceptance by said Hotsy dealer and shall be subject to the terms and conditions herein contained, and to no others whatsoever unless altered or modified by said Hotsy dealer in writing. Said Hotsy dealer shall be excused for any delay due to strikes, accidents, war, fires, Acts of God, or any other causes beyond our control. Promises of delivery are based on our expectations, and does not guarantee to accomplish shipment on the dates or estimated time period mentioned. Orders cannot be canceled, specifications changed, or good returned without written permission. Goods permitted to be returned are subject to restocking and freight charges.

**Office Use Only:**



**Nothing Cleans Like a Hotsy!**

THANK YOU FOR THE OPPORTUNITY TO EARN YOUR BUSINESS



**RESOLUTION 2023-27**

**A RESOLUTION DESIGNATING LUANA AS A DEPOSITORY FOR THE DEPOSIT  
OF PUBLIC FUNDS OF THE CITY OF POLK CITY, IOWA.**

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**WHEREAS**, the City of Polk City, Iowa utilizes the services of Luana Bank (depository) for the deposit of public funds belonging to the City of Polk City, Iowa, or coming into its possession, pursuant to a duly executed Agreement to Receive and Repay Deposits of Public Funds. The maximum amount which may be thus deposited without further approval of this Council and the Treasurer of State is \$25,000,000; and

**BE IT RESOLVED** that the following officers are hereby authorized and directed to execute said Agreement, to execute and deliver signature authorization cards to Depository concurrently therewith, and to execute all drafts, checks and other documents and correspondence regarding any accounts of the City of Polk City, Iowa, at depository:

City Manager, City Clerk

**BE IT FURTHER RESOLVED** that the officers described above are hereby authorized and directed to take such action and execute such documents and agreements as may be necessary to secure the repayment of the deposits of public funds authorized hereunder, including, but not limited to: Security Agreements, Bailment Agreements, Notices, and any documents or instruments supplemental or incidental thereto.

**BE IT FURTHER RESOLVED** that the Clerk forward a certified copy of this resolution to the Depository, and any other parties which may request it for purposes of effectuating the deposit of public funds authorized hereunder or any security therefore, together with a certificate attesting to the names and signatures of the present incumbents of the offices described above; and that the Clerk further certify to depository or other parties from time to time the signatures of any successors in office of any of the present incumbents.

**PASSED AND APPROVED** by the City Council of the City of Polk City, Iowa on February 27, 2023.

---

Steve Karsjen, Mayor

Attest:

---

Jenny Coffin, City Clerk



## City of Polk City, Iowa

### City Council Agenda Communication

**Date:** February 27, 2023 City Council Meeting  
**To:** Mayor Steve Karsjen & City Council  
**From:** Chelsea Huisman, City Manager

**Subject:** Designating Luana Bank as a Depository for Public Funds

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**BACKGROUND:** The City Council will review and consider approval of a resolution to authorize Luana Bank as a depository for the City's money on Monday evening. The city currently has a money market with Luana Bank. We are researching moving some of that money from the money market to Certificate of Deposits (CDs) to take advantage of some higher interest rates, and we need to update our depository for public funds resolution in order to do that. The City Council previously approved a depository resolution for Grinnell State Bank, where we hold other public funds.

**ALTERNATIVES:** Do not approve the resolution

**FINANCIAL CONSIDERATIONS:** There are no financial considerations for this policy. This is a resolution approved by the City Council, authorizing public funds be kept at Luana Bank.

**RECOMMENDATION:** It is my recommendation that the Council approve the depository for public funds resolution.

ENGINEERING SERVICES AGREEMENT

This agreement made between The City of Polk City, Iowa

the CLIENT and SNYDER & ASSOCIATES, INC., Consulting Engineers, The ENGINEER, for services concerning the following PROJECT:

Polk City High Trestle Trail to Neal Smith Trail Connector Project – Phase 2

See Attached Exhibit "A" which by this reference is made a part hereof.

SNYDER & ASSOCIATES, INC. agrees to perform the following professional services in connection with the PROJECT;

See Attached Exhibit "A"

The CLIENT hereby agrees to provide the ENGINEER all criteria, design and construction standards, and full information as to the CLIENT'S requirements for the PROJECT. Other terms and conditions of this contract, including time of performance are as follows:

See Attached Exhibit "A"

The CLIENT agrees to compensate the ENGINEER for the engineering services rendered under this agreement on the following basis:

See Attached Exhibit "A"

Progress payments shall be made in proportion to services as rendered and as indicated within this agreement, and shall be due and owing within 10 days of the ENGINEER'S submittal of his monthly statement. Past due amounts owed shall accrue interest at 1.5% per month from the 30th day. If the CLIENT fails to make monthly payments due the ENGINEER, the ENGINEER may after giving seven (7) days written notice to the CLIENT suspend services under this agreement.

THIS AGREEMENT IS SUBJECT TO ALL THE TERMS AND CONDITIONS LISTED ON THE REVERSE SIDE OF THIS PAGE.

This agreement represents the entire and integrated agreement between the CLIENT and the ENGINEER and supersedes all prior negotiations, representations or agreements, either written or oral. This agreement may be amended only by written instrument signed by both the CLIENT and the ENGINEER.

\_\_\_\_\_  
FOR CLIENT

City of Polk City, Iowa  
CLIENT NAME

\_\_\_\_\_  
DATE

\_\_\_\_\_  
FOR SNYDER & ASSOCIATES, INC.

\_\_\_\_\_  
DATE

\_\_\_\_\_  
ROUTE EXECUTED COPY TO: Kathleen Connor

## TERMS AND CONDITIONS

1. The ENGINEER intends to render its services under this agreement in accordance with the generally accepted professional practices for the intended use of the PROJECT.
2. Upon full payment of all monies due to ENGINEER under the terms of this agreement, the ENGINEER grants to CLIENT a nonexclusive license to reproduce the ENGINEER'S final certified copy of the Instruments of Service, if any, solely for purposes of designing, administering, using and maintaining the Project.
  - 2.1 ENGINEER agrees to allow transfer of its electronic media file(s) to the CLIENT, CLIENT understands and agrees that as a condition precedent, it will sign the ENGINEER'S "Electronic Media Transfer Agreement" form prior to the transfer of an electronic media file. A copy of the "Electronic Media Transfer Agreement" will be made available to CLIENT upon CLIENT'S request.
  - 2.2 All reports, plans, specifications, designs, field data, notes, drawings, computer files, construction documents and other documents and instruments prepared by the ENGINEER, if any, are acknowledged by CLIENT to be instruments of service and shall remain the property of the ENGINEER. Unless otherwise provided, ENGINEER shall retain all common law, statutory and other reserved rights, including copy rights.
  - 2.3 The CLIENT shall not reuse or make any modification to the Instruments of Service without the prior written consent of the ENGINEER.
  - 2.4 OWNERSHIP OF DOCUMENTS – All final documents and electronic media (hereinafter referred as "documents") pertaining to the PROJECT prepared under this agreement, including but not limited to survey, reports, design plans, specifications and special studies shall become the property of the CLIENT upon completion or termination of the services and full and final payment to the ENGINEER. The ENGINEER may make copies of these documents for their records. The ENGINEER will not be responsible for any claim, liability, or other costs arising out of any unauthorized reuse or modification to the documents from, or through, the CLIENT without written authorization of the ENGINEER.
3. Neither party shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, walkouts, accidents, Government acts, or other events beyond the control of the other or the other's employees and agents.
4. **CONSTRUCTION OBSERVATION.** If Construction Observation is included in the scope of services, the ENGINEER shall visit the Project site at intervals appropriate to the stage of construction, or as otherwise agreed to in writing by the CLIENT and the ENGINEER, in order to observe the progress and quality of the Work completed by the Contractor. Such visits and observation are not intended to be an exhaustive check or a detailed inspection of Contractor's work but rather are to allow the ENGINEER, as an experienced professional, to become generally familiar with the Work in progress and to determine, in general, if the Work is proceeding in accordance with the construction Contract Documents.
  - 4.1 Based on this general observation, the ENGINEER shall keep the CLIENT informed about the progress of the Work and shall endeavor to guard the CLIENT against deficiencies in the Work.
  - 4.2 Construction Observation will follow the "Critical Path" services as outlined in Exhibit "B" attached to this Agreement. If the CLIENT desires more extensive project observation or full-time project representation, the CLIENT shall request that such services be provided by the ENGINEER as Additional Services on a Work Order or as Additional Services by way of a Change Order.
  - 4.3 The ENGINEER shall not supervise, direct or have control over the Contractor's work nor have any responsibility for the construction means, methods, techniques, sequences or procedures selected by the Contractor nor for the Contractor's safety precautions or programs in connection with the Work. These rights and responsibilities are solely those of the Contractor in accordance with the Construction Contract Documents.
  - 4.4 The ENGINEER shall not be responsible for any acts or omissions of the Contractor, subcontractor, any entity performing any portions of the Work, or any agents or employees of any of them. The ENGINEER does not guarantee the performance of the Contractor and shall not be responsible for the Contractor's failure to perform its Work in accordance with the Construction Contract Documents or any applicable laws, codes, rules or regulations.
5. Any Opinion of the Construction Cost prepared by the ENGINEER represents his judgment as a design professional and is supplied for the general guidance of the CLIENT. Since the ENGINEER has no control over the cost of labor and material or over competitive bidding or market conditions, the ENGINEER does not guarantee the accuracy of such opinions as compared to Contractor bids or actual cost to the CLIENT.
6. The CLIENT will require any Contractor or Subcontractor performing work in connection with drawings and specifications produced under this agreement to hold harmless, indemnify and defend the CLIENT and the ENGINEER their consultants, and each of their officers, agents and employees from any and all liability claims, losses, or damages arising out of or alleged to arise from the Contractor's (or Subcontractor's) negligence in the performance of the work described in the construction contract documents.
7. Normal and customary engineering and related services do not include services defined as Additional Services. Additional Services shall be performed as requested in writing by the CLIENT and shall be billed to the CLIENT on an hourly basis at hourly fees set forth in the Standard Fee Schedule attached hereto or as set forth in a written Scope of Services defined by the CLIENT and the ENGINEER.

8. The ENGINEER shall maintain insurance to protect the ENGINEER from claims under Workmen's Compensation Acts; claims due to personal injury or death of any employee or any other person; claims due to injury or destruction of property; and claims arising out of errors, omissions, or negligent acts for which the ENGINEER is legally liable. The minimum amounts and extent of such insurance is as follows:

<u>Type of Coverage</u>	<u>Limits of Liability</u>
1. Worker's Compensation	Statutory
Bodily Injury by Accident	\$500,000 each Accident
Bodily Injury by Disease	\$500,000 each Employee
Bodily Injury by Disease	\$500,000 Policy Limit
2. Commercial General Liability	
Bodily Injury (including death) and Property Damage	\$1,000,000 Combined Single Limit
3. Business Auto Liability	
Bodily Injury (including death) And Property Damage	\$1,000,000 Combined Single Limit
4. Professional Liability	\$1,000,000 per claim
	\$1,000,000 annual aggregate

8.1 Policies providing the insurance specified in number 2 and 3 above may be endorsed to include CLIENT as an additional insured upon CLIENT'S request. CLIENT shall pay for any additional premium charged by the insurer for this endorsement.

8.2 All policies may include, upon CLIENTS request, a provision restricting the right of the insurer to cancel such coverage except upon written thirty (30) day's notice to CLIENT.

8.3 Certificates evidencing the coverage above shall be delivered, upon CLIENT'S request, to CLIENT prior to performing any Services under this Agreement.

9. Any direct expenses in connection with submittal of fees to any and all regulatory agencies required by the PROJECT shall be paid for directly by CLIENT. Any and all soils or other testing and analysis performed by an independent testing laboratory shall be billed directly to the CLIENT for payment.
10. All services performed on an hourly basis shall be performed in accordance with the current fiscal year Snyder & Associates, Inc. Standard Fee Schedule in affect at the time of actual performance. All services quoted on a lump sum basis shall be valid for one year from the contract date.
11. If the CLIENT fails to pay the undisputed portion of the ENGINEER'S invoices within 30 days of presentation, the ENGINEER shall cease work on the project and the CLIENT shall waive any claim against the ENGINEER, and shall defend and hold the ENGINEER harmless from any claims for loss resulting from cessation of service. In the event of remobilization, the CLIENT and ENGINEER shall renegotiate appropriate terms and conditions of the AGREEMENT, such as those associated with budget, schedule or scope of service. In the event any bill or portion thereof is disputed by the CLIENT, the CLIENT shall notify the ENGINEER within ten (10) days of receipt of the invoice in question, and the CLIENT and ENGINEER shall work to resolve the matter within sixty (60) days of notification by the CLIENT of the dispute. If resolution is not attained within sixty (60) days, either party may terminate this AGREEMENT, in accordance with the Termination Section of this AGREEMENT.
12. The ENGINEER or CLIENT may, after giving seven (7) days written notice to the other party, terminate this agreement and the ENGINEER shall be paid for services provided to the termination notice date, including reimbursable expenses due, plus termination expenses. Termination expenses are defined as reimbursable expenses directly attributed to the termination.
13. In the event of any litigation arising from or related to the services provided under this Agreement, the prevailing party will be entitled to recovery of all reasonable costs incurred, including staff time, court costs, attorneys' fees and other related expenses. It is further agreed that any legal action between the Client and the Engineer arising out of this Agreement or the performance of the services shall be brought in a court of competent jurisdiction in the State of Iowa.
14. Neither the CLIENT nor the ENGINEER shall delegate, assign, or otherwise transfer his duties under this agreement without the written consent of the other.
15. In the event any provisions of this agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, condition or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.
16. ENGINEER shall not be responsible or liable for compliance with any storm water discharge requirements at the site, if any, other than the preparation of the Notice of Intent for Storm Water Discharge Permit No. 2 applicable to the site and creation of the initial storm water pollution prevent plan (SWPPP) for the site.

## EXHIBIT A

### POLK CITY: POLK CITY HIGH TRESTLE TRAIL TO NEAL SMITH TRAIL CONNECTOR PROJECT – PHASE 2

**CLIENT:** CITY OF POLK CITY

**ENGINEER:** SNYDER & ASSOCIATES, INC.  
2727 SW SNYDER BOULEVARD  
ANKENY, IOWA 50023

**PROJECT:** TO PROVIDE ENGINEER SERVICES RELATED TO PREPARATION OF  
CONSTRUCTION DOCUMENTS AND PROVISION OF BID PHASE SERVICES  
FOR THE ABOVE PROJECT.

**DATE:** FEBRUARY 23, 2023

#### **SCOPE OF SERVICES:**

The Polk City High Trestle Trail to Neal Smith Trail Connection Project – Phase 2 includes design of the proposed recreational trail proposed from the N. 3<sup>rd</sup> Street Right of Way to the future Polk City Regional Park, which shall be hereinafter referred to as “PROJECT”, totals approximately 2100’ in length. The PROJECT crosses the Big Creek Elementary School site, and associated outlot, within an existing 30’ recreational trail easement. The PROJECT scope includes stormwater modeling, culvert design, and trail modeling.

#### **A. GENERAL**

1. The PROJECT will construct approximately 2100’ in length, clearing and grubbing, required stormwater improvements, and associated improvements.
2. The PROJECT alignment and profile will be designed to minimize impacts, with the goal to restrict construction operations to the existing recreational trail easement.
3. The PROJECT will include stormwater drainage improvements as required to accommodate trail construction.
4. The PROJECT will include installation of appropriate culverts as required to convey stormwater at all PROJECT locations.
5. The PROJECT will include adjustment of water main appurtenances to accommodate trail construction and PROJECT grading.
6. The PROJECT includes traffic control design to accommodate construction operations.

7. The PROJECT includes Storm Water Pollution Prevention Plan (SWPPP) provisions and final site restoration.
8. The PROJECT includes utility coordination with impacted franchise utilities to facilitate their relocations.
9. The PROJECT does not include water main or sanitary sewer construction or replacement within the PROJECT corridor, except as noted elsewhere herein.
10. The PROJECT does not include a public information meeting.
11. The PROJECT does not include public Right of Way or temporary construction easement acquisitions.
12. The PROJECT includes preparing and submitting permits for environmental compliance. Refer to “Basic Services” for full scope of Environmental Services.

## **B. BASIC SERVICES**

The ENGINEER shall provide the Basic Services as follows.

### **1. PROJECT ADMINISTRATION**

The ENGINEER will prepare reports and invoices and attend meetings as follows:

- a. Monthly Progress Reports.
- b. Month Billing Reports.
- c. PROJECT coordination for engineering and permitting with the CLIENT, regulatory agencies and utility companies, as needed.

### **2. TOPOGRAPHIC AND BOUNDARY SURVEY**

- a. A topographic and boundary survey will be performed for the PROJECT to encompass the project limits detailed on Exhibit B. Survey will include elements within the public Right of Way, and impacted lots located within the anticipated grading limits, and impacted trees. Boundary will be to establish the south line of Big Creek Technology Campus.
- b. The topographic field survey locations will be performed of the above ground physical features including pavements, buildings with elevations at doorways that exit at grade, utility appurtenances, etc. within the limits of the PROJECT.
- c. The utility portion of the survey shall be created using the field survey and information as provided to the ENGINEER from the utility owners by either existing record and / or physical field locates.
- d. A Digital Terrain Model will be created to include a representation of the existing ground surface with intelligent contours, spot elevations, and breaklines.

### 3. PRELIMINARY DESIGN AND PLANS

The ENGINEER will prepare preliminary design and plans that include:

- a. Plan and vertical geometry information for proposed trail, culverts, and other associated improvements.
- b. Included with this is the following:
  - 1) Geometrics, Alignments, and Plan View Details
  - 2) Profiles and Grading Limits
  - 3) Culvert and Storm Sewer Design
  - 4) Cross Sections and Modeling for Trails
- c. One (1) Project Management Team (PMT) meeting with CLIENT to review project design requirements and preliminary design progress. The meeting will include review of preliminary design comments.
- d. Engineer's Preliminary Opinion of Probable Cost for the PROJECT.

### 4. FINAL DESIGN AND PLANS

Upon receipt of preliminary plan review comments from the CLIENT, the ENGINEER shall prepare construction documents for the PROJECT.

- a. Final Design Plans and Specifications: The ENGINEER will complete the final design, plans, specifications, special provisions, and bid documents for the improvements for established scope for the PROJECT and furnish a copy of these documents to the CLIENT for review and approval prior to final approval and distribution for a public letting.

This phase will also involve the development of project details, general notes, construction limits, control reference notes, erosion control, staging, and coordination. The project plans will include title sheets (A Sheets); typical sections (B Sheets); Bid Items, Tabulations, and Estimate Reference Information (C Sheets); SWPPP plan (C Sheets); Trail Plan and Profile (D Sheets); Removals and Clearing (F Sheets); Alignment (G Sheets), Staging and Traffic Control (J Sheets); Sidewalk Layout and Elevation Sheets (S Sheets); and cross sections (W Sheets). Specifications may include Special Provisions or Estimate Reference Information to supplement the SUDAS Standard Specifications.

- b. The PROJECT includes one set of Check Plan set of design plans and contract documents for the entire project in accordance with the CLIENT and SUDAS requirements.
- c. One (1) PMT meeting with the CLIENT to review Check Plan comments.
- d. The ENGINEER will provide coordination with franchise utility companies for final relocation plans and schedule.



- e. Engineer's Final Opinion of Probable Cost for the PROJECT. The ENGINEER shall prepare a statement of the total probable cost based upon the design developed. Statements of probable construction costs prepared by the ENGINEER represent the best judgment as a design ENGINEER familiar with the construction industry. It is recognized, however, the ENGINEER has no control over the cost of labor, materials, or equipment, over the Contractor's methods of determining bid prices, or over competitive bidding or market conditions. Accordingly, the ENGINEER does not guarantee any actual cost will not vary from any cost estimate prepared by the ENGINEER.
- f. The ENGINEER will prepare and submit permits for approval from various regulatory agencies as is required by local, State, and Federal requirements. These permits may include a IDNR NPDES General Permit No. 2. Permit.

## 5. CONSTRUCTION PERMITS

- a. The ENGINEER will prepare and submit the following construction related permits:
  - 1) Iowa DNR NPDES General Permit No. 2
- b. IDNR Water and Sanitary Sewer Main construction permits are not anticipated.

## 6. BID PHASE SERVICES

Upon receipt of authorization by the CLIENT to set the date of the bid letting, the ENGINEER shall answer questions from potential contractors, subcontractors, and suppliers; and determine need of issue addenda, and coordinate with CLIENT. The ENGINEER shall supply the necessary documents to bidders for letting purposes. The ENGINEER shall issue addenda as appropriate to clarify, correct or modify the Bidding Documents. The ENGINEER shall attend the meeting at which bids are received, shall tabulate the bids and make recommendations to the City Council, in writing, regarding award of the construction contract. The PROJECT will be bid in one letting. Any additional lettings will be considered additional services.

## C. ADDITIONAL SERVICES

### 1. BAT HABITAT SURVEY

- a. The ENGINEER will evaluate potential Indiana and northern long-eared bat habitat at the project site. The ENGINEER will conduct a web search for all pertinent information regarding the bat species and their potential for roosting within the proposed project area.
- b. The ENGINEER will complete a site visit to identify potential roost trees for Indiana bats within the project area. Trees meeting the guidelines will be measured at breast height and the locations recorded with a handheld GPS Receiver.
- c. A report documenting the findings and all pertinent information identified during the research period will be provided to the CLIENT.

- d. A report summarizing the findings of the field delineation could be completed within four weeks of written authorization.

#### **D. EXTRA SERVICES**

The following items shall be considered additional services and are not included within the Scope of Work. These items are listed to further assist with clarity of project scope as well as provide a listing of services, which Snyder & Associates, Inc. could perform upon request.

1. Construction Phase Services including Administration, Observation and Staking
2. Submittal fees and/or permit fees to any and all regulatory agencies.
3. NPDES permit application fees
4. DNR Permit Fees (Water and Sanitary), if required
5. Franchise Utility Engineering Costs
6. Client requested major revisions
7. Utility company locates and staking requests
8. Potholing of existing franchise utilities

#### **E. CONSTRUCTION PHASE SERVICES**

Not included in this Agreement.

#### **F. SUB-CONSULTANTS**

Use of sub-consultants is not anticipated at this time.

#### **G. PROJECT SCHEDULE**

The PROJECT, from design through construction services completion, shall be performed by the ENGINEER in accordance with a schedule mutually developed by the CLIENT and ENGINEER. Franchise utility cooperation for relocation is a controlling item. Generally, the schedule for the PROJECT is described in Exhibit "D", attached hereto.

Neither party shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, walkouts, accidents, Government acts, or other events beyond the control of the other or the other's employees and agents.

## H. FEES

The fees for Engineering Services shall be as described below.

### Basic Services:

1. Project Administration	\$ 5,000
2. Topographic and Boundary Survey	\$ 11,000
3. Preliminary Design and Plans	\$ 12,100
4. Final Design and Plans	\$ 12,100
5. <u>Bid Phase Services</u>	<u>\$ 3,000</u>
Lump Sum Fee for Basic Services	\$ 43,200

### Additional Services:

1. <u>Bat Habitat Survey</u>	<u>\$ 3,500</u>
Lump Sum Fee for Additional Services (ARPA & Cultural Study Not Included)	\$ 3,500

Extra Services: Not Included

Construction Services: Not Included

**TOTAL FEE FOR SERVICES** **\$46,700**

EXHIBIT 'B'

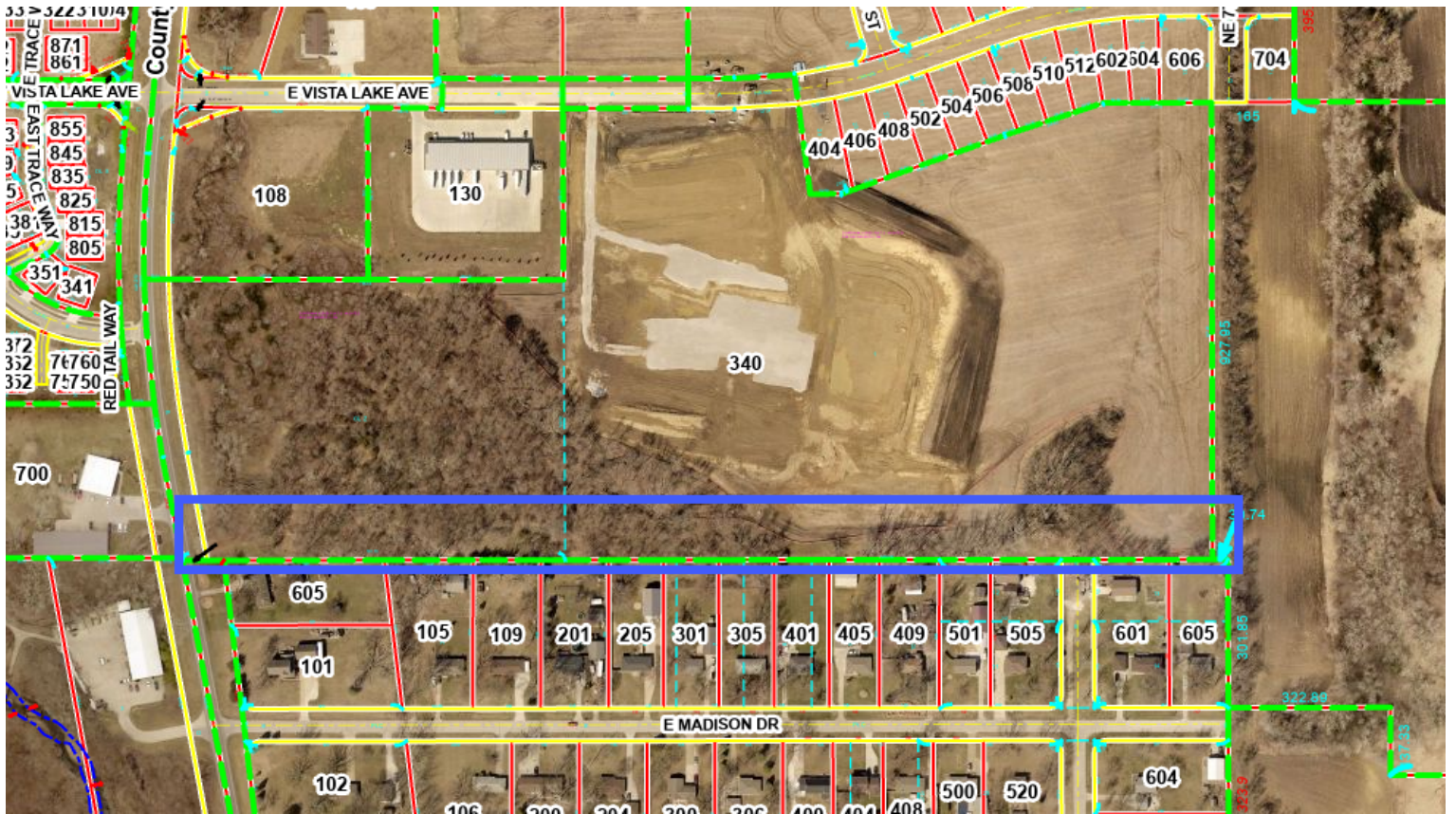


EXHIBIT 'C'

**SNYDER & ASSOCIATES, INC.**  
**2022-23**  
**STANDARD FEE SCHEDULE**

Billing Classification/Level	Billing Rate	
<b>Professional</b>		
<i>Engineer, Landscape Architect, Land Surveyor, GIS, Environmental Scientist Project Manager, Planner, Right-of-Way Agent, Graphic Designer</i>		
Principal II	\$229.00	/hour
Principal I	\$217.00	/hour
Senior	\$198.00	/hour
VIII	\$181.00	/hour
VII	\$172.00	/hour
VI	\$163.00	/hour
V	\$152.00	/hour
IV	\$141.00	/hour
III	\$129.00	/hour
II	\$116.00	/hour
I	\$103.00	/hour
<b>Technical</b>		
<i>CADD, Survey, Construction Observation</i>		
Lead	\$138.00	/hour
Senior	\$132.00	/hour
VIII	\$123.00	/hour
VII	\$113.00	/hour
VI	\$102.00	/hour
V	\$92.00	/hour
IV	\$83.00	/hour
III	\$75.00	/hour
II	\$69.00	/hour
I	\$60.00	/hour
<b>Administrative</b>		
II	\$71.00	/hour
I	\$58.00	/hour
<b>Reimbursables</b>		
Mileage	<i>current IRS standard rate</i>	
Outside Services	<i>As Invoiced</i>	

**EXHIBIT D**

Preliminary Schedule for Polk City High Trestle Trail to Neal Smith Trail Connector Project – Phase 2:

<u>Completion Date</u>	<u>Responsibility</u>	<u>Task</u>
February 27, 2023	City	Contract Award
March 31, 2023	S&A	Complete Topo & Boundary Survey
April 30, 2023	S&A	Bat Habitat Survey Memo is Complete
May 15, 2023	S&A	Preliminary Plans are Submitted to City for Review
June 2, 2023	S&A	Final Plans are Submitted to City for Review
TBD	City	Council Meeting to Set Hearing and Letting Dates (Determined once City is ready to proceed with bidding)
Winter 2023/2024 (Assumed)	S&A/City	Finalize Construction Services Scope and Fee
Winter 2023 (Assumed)	City	Council Meeting to Review Bids & Award Contract
Spring 2024	Franchise Utilities	Utility Relocations to be Completed
Spring 2024 (Assumed)	Contractor	Construction Begins
Summer 2024 (Assumed)	Contractor	Construction is Completed

ENGINEERING SERVICES AGREEMENT

This agreement made between     The City of Polk City, Iowa    

the CLIENT and SNYDER & ASSOCIATES, INC., Consulting Engineers, The ENGINEER, for services concerning the following PROJECT:

    Polk City High Trestle to Neal Smith Trail Connector Project – Phase 4    

See Attached Exhibit "A" which by this reference is made a part hereof.

SNYDER & ASSOCIATES, INC. agrees to perform the following professional services in connection with the PROJECT;

See Attached Exhibit "A"

The CLIENT hereby agrees to provide the ENGINEER all criteria, design and construction standards, and full information as to the CLIENT'S requirements for the PROJECT. Other terms and conditions of this contract, including time of performance are as follows:

See Attached Exhibit "A"

The CLIENT agrees to compensate the ENGINEER for the engineering services rendered under this agreement on the following basis:

See Attached Exhibit "A"

Progress payments shall be made in proportion to services as rendered and as indicated within this agreement, and shall be due and owing within 10 days of the ENGINEER'S submittal of his monthly statement. Past due amounts owed shall accrue interest at 1.5% per month from the 30th day. If the CLIENT fails to make monthly payments due the ENGINEER, the ENGINEER may after giving seven (7) days written notice to the CLIENT suspend services under this agreement.

THIS AGREEMENT IS SUBJECT TO ALL THE TERMS AND CONDITIONS LISTED ON THE REVERSE SIDE OF THIS PAGE.

This agreement represents the entire and integrated agreement between the CLIENT and the ENGINEER and supersedes all prior negotiations, representations or agreements, either written or oral. This agreement may be amended only by written instrument signed by both the CLIENT and the ENGINEER.

FOR CLIENT

City of Polk City, Iowa

CLIENT NAME

DATE

FOR SNYDER & ASSOCIATES, INC.

DATE

ROUTE EXECUTED COPY TO: Kathleen Connor

## TERMS AND CONDITIONS

1. The ENGINEER intends to render its services under this agreement in accordance with the generally accepted professional practices for the intended use of the PROJECT.
2. Upon full payment of all monies due to ENGINEER under the terms of this agreement, the ENGINEER grants to CLIENT a nonexclusive license to reproduce the ENGINEER'S final certified copy of the Instruments of Service, if any, solely for purposes of designing, administering, using and maintaining the Project.
  - 2.1 ENGINEER agrees to allow transfer of its electronic media file(s) to the CLIENT, CLIENT understands and agrees that as a condition precedent, it will sign the ENGINEER'S "Electronic Media Transfer Agreement" form prior to the transfer of an electronic media file. A copy of the "Electronic Media Transfer Agreement" will be made available to CLIENT upon CLIENT'S request.
  - 2.2 All reports, plans, specifications, designs, field data, notes, drawings, computer files, construction documents and other documents and instruments prepared by the ENGINEER, if any, are acknowledged by CLIENT to be instruments of service and shall remain the property of the ENGINEER. Unless otherwise provided, ENGINEER shall retain all common law, statutory and other reserved rights, including copy rights.
  - 2.3 The CLIENT shall not reuse or make any modification to the Instruments of Service without the prior written consent of the ENGINEER.
  - 2.4 OWNERSHIP OF DOCUMENTS – All final documents and electronic media (hereinafter referred as "documents") pertaining to the PROJECT prepared under this agreement, including but not limited to survey, reports, design plans, specifications and special studies shall become the property of the CLIENT upon completion or termination of the services and full and final payment to the ENGINEER. The ENGINEER may make copies of these documents for their records. The ENGINEER will not be responsible for any claim, liability, or other costs arising out of any unauthorized reuse or modification to the documents from, or through, the CLIENT without written authorization of the ENGINEER.
3. Neither party shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, walkouts, accidents, Government acts, or other events beyond the control of the other or the other's employees and agents.
4. **CONSTRUCTION OBSERVATION.** If Construction Observation is included in the scope of services, the ENGINEER shall visit the Project site at intervals appropriate to the stage of construction, or as otherwise agreed to in writing by the CLIENT and the ENGINEER, in order to observe the progress and quality of the Work completed by the Contractor. Such visits and observation are not intended to be an exhaustive check or a detailed inspection of Contractor's work but rather are to allow the ENGINEER, as an experienced professional, to become generally familiar with the Work in progress and to determine, in general, if the Work is proceeding in accordance with the construction Contract Documents.
  - 4.1 Based on this general observation, the ENGINEER shall keep the CLIENT informed about the progress of the Work and shall endeavor to guard the CLIENT against deficiencies in the Work.
  - 4.2 Construction Observation will follow the "Critical Path" services as outlined in Exhibit "B" attached to this Agreement. If the CLIENT desires more extensive project observation or full-time project representation, the CLIENT shall request that such services be provided by the ENGINEER as Additional Services on a Work Order or as Additional Services by way of a Change Order.
  - 4.3 The ENGINEER shall not supervise, direct or have control over the Contractor's work nor have any responsibility for the construction means, methods, techniques, sequences or procedures selected by the Contractor nor for the Contractor's safety precautions or programs in connection with the Work. These rights and responsibilities are solely those of the Contractor in accordance with the Construction Contract Documents.
  - 4.4 The ENGINEER shall not be responsible for any acts or omissions of the Contractor, subcontractor, any entity performing any portions of the Work, or any agents or employees of any of them. The ENGINEER does not guarantee the performance of the Contractor and shall not be responsible for the Contractor's failure to perform its Work in accordance with the Construction Contract Documents or any applicable laws, codes, rules or regulations.
5. Any Opinion of the Construction Cost prepared by the ENGINEER represents his judgment as a design professional and is supplied for the general guidance of the CLIENT. Since the ENGINEER has no control over the cost of labor and material or over competitive bidding or market conditions, the ENGINEER does not guarantee the accuracy of such opinions as compared to Contractor bids or actual cost to the CLIENT.
6. The CLIENT will require any Contractor or Subcontractor performing work in connection with drawings and specifications produced under this agreement to hold harmless, indemnify and defend the CLIENT and the ENGINEER their consultants, and each of their officers, agents and employees from any and all liability claims, losses, or damages arising out of or alleged to arise from the Contractor's (or Subcontractor's) negligence in the performance of the work described in the construction contract documents.
7. Normal and customary engineering and related services do not include services defined as Additional Services. Additional Services shall be performed as requested in writing by the CLIENT and shall be billed to the CLIENT on an hourly basis at hourly fees set forth in the Standard Fee Schedule attached hereto or as set forth in a written Scope of Services defined by the CLIENT and the ENGINEER.



8. The ENGINEER shall maintain insurance to protect the ENGINEER from claims under Workmen's Compensation Acts; claims due to personal injury or death of any employee or any other person; claims due to injury or destruction of property; and claims arising out of errors, omissions, or negligent acts for which the ENGINEER is legally liable. The minimum amounts and extent of such insurance is as follows:

<u>Type of Coverage</u>	<u>Limits of Liability</u>
1. Worker's Compensation	Statutory
Bodily Injury by Accident	\$500,000 each Accident
Bodily Injury by Disease	\$500,000 each Employee
Bodily Injury by Disease	\$500,000 Policy Limit
2. Commercial General Liability	
Bodily Injury (including death) and Property Damage	\$1,000,000 Combined Single Limit
3. Business Auto Liability	
Bodily Injury (including death) And Property Damage	\$1,000,000 Combined Single Limit
4. Professional Liability	\$1,000,000 per claim \$1,000,000 annual aggregate

- 8.1 Polices providing the insurance specified in number 2 and 3 above may be endorsed to include CLIENT as an additional insured upon CLIENT'S request. CLIENT shall pay for any additional premium charged by the insurer for this endorsement.
- 8.2 All policies may include, upon CLIENTS request, a provision restricting the right of the insurer to cancel such coverage except upon written thirty (30) day's notice to CLIENT.
- 8.3 Certificates evidencing the coverage above shall be delivered, upon CLIENT'S request, to CLIENT prior to performing any Services under this Agreement.
9. Any direct expenses in connection with submittal of fees to any and all regulatory agencies required by the PROJECT shall be paid for directly by CLIENT. Any and all soils or other testing and analysis performed by an independent testing laboratory shall be billed directly to the CLIENT for payment.
10. All services performed on an hourly basis shall be performed in accordance with the current fiscal year Snyder & Associates, Inc. Standard Fee Schedule in affect at the time of actual performance. All services quoted on a lump sum basis shall be valid for one year from the contract date.
11. If the CLIENT fails to pay the undisputed portion of the ENGINEER'S invoices within 30 days of presentation, the ENGINEER shall cease work on the project and the CLIENT shall waive any claim against the ENGINEER, and shall defend and hold the ENGINEER harmless from any claims for loss resulting from cessation of service. In the event of remobilization, the CLIENT and ENGINEER shall renegotiate appropriate terms and conditions of the AGREEMENT, such as those associated with budget, schedule or scope of service. In the event any bill or portion thereof is disputed by the CLIENT, the CLIENT shall notify the ENGINEER within ten (10) days of receipt of the invoice in question, and the CLIENT and ENGINEER shall work to resolve the matter within sixty (60) days of notification by the CLIENT of the dispute. If resolution is not attained within sixty (60) days, either party may terminate this AGREEMENT, in accordance with the Termination Section of this AGREEMENT.
12. The ENGINEER or CLIENT may, after giving seven (7) days written notice to the other party, terminate this agreement and the ENGINEER shall be paid for services provided to the termination notice date, including reimbursable expenses due, plus termination expenses. Termination expenses are defined as reimbursable expenses directly attributed to the termination.
13. In the event of any litigation arising from or related to the services provided under this Agreement, the prevailing party will be entitled to recovery of all reasonable costs incurred, including staff time, court costs, attorneys' fees and other related expenses. It is further agreed that any legal action between the Client and the Engineer arising out of this Agreement or the performance of the services shall be brought in a court of competent jurisdiction in the State of Iowa.
14. Neither the CLIENT nor the ENGINEER shall delegate, assign, or otherwise transfer his duties under this agreement without the written consent of the other.
15. In the event any provisions of this agreement shall be held to be invalid and unenforceable, the remaining provisions shall be valid and binding upon the parties. One or more waivers by either party of any provision, term, condition or covenant shall not be construed by the other party as a waiver of a subsequent breach of the same by the other party.
16. ENGINEER shall not be responsible or liable for compliance with any storm water discharge requirements at the site, if any, other than the preparation of the Notice of Intent for Storm Water Discharge Permit No. 2 applicable to the site and creation of the initial storm water pollution prevent plan (SWPPP) for the site.

## EXHIBIT A

### POLK CITY: POLK CITY HIGH TRESTLE TRAIL TO NEAL SMITH TRAIL CONNECTOR PROJECT – PHASE 4

**CLIENT:** CITY OF POLK CITY

**ENGINEER:** SNYDER & ASSOCIATES, INC.  
2727 SW SNYDER BOULEVARD  
ANKENY, IOWA 50023

**PROJECT:** TO PROVIDE ENGINEER SERVICES RELATED TO PREPARATION OF  
CONSTRUCTION DOCUMENTS AND PROVISION OF BID PHASE SERVICES  
FOR THE ABOVE PROJECT.

**DATE:** FEBRUARY 23, 2023

#### **SCOPE OF SERVICES:**

The Polk City High Trestle Trail to Neal Smith Trail Connection Project – Phase 4 includes design of the proposed recreational trail proposed along 3<sup>rd</sup> Street between Kiwanis Park and Van Dorn Street, which shall be hereinafter referred to as “PROJECT”, totals approximately 1300’ in length. The PROJECT will include street crossings at 3<sup>rd</sup> Street, Walnut Street, Broadway Street, and Van Dorn Street. The PROJECT shall be constructed within the existing Public Right of Way where possible. The PROJECT scope includes stormwater modeling, culvert design, and trail modeling as required.

#### **A. GENERAL**

1. The PROJECT will construct approximately 1300’ in length, required stormwater improvements, and other associated improvements.
2. The PROJECT alignment and profile will be designed to minimize impacts, with the goal to restrict construction operations to the existing recreational trail easement.
3. The PROJECT will include stormwater drainage improvements as required to accommodate trail construction.
4. The PROJECT will include installation of appropriate culverts as required to convey stormwater at all PROJECT locations.
5. The PROJECT will include adjustment of water main appurtenances to accommodate trail construction and PROJECT grading.
6. The PROJECT includes traffic control design to accommodate construction operations.

7. The PROJECT includes Storm Water Pollution Prevention Plan (SWPPP) provisions and final site restoration.
8. The PROJECT includes utility coordination with impacted franchise utilities to facilitate their relocations.
9. The PROJECT does not include water main or sanitary sewer construction or replacement within the PROJECT corridor, except as noted elsewhere herein.
10. The PROJECT does not include a public information meeting.
11. The PROJECT does not include public Right of Way or temporary construction easement acquisitions.
12. The PROJECT includes preparing and submitting permits for environmental compliance. Refer to “Basic Services” for full scope of Environmental Services.

## **B. BASIC SERVICES**

The ENGINEER shall provide the Basic Services as follows.

### **1. PROJECT ADMINISTRATION**

The ENGINEER will prepare reports and invoices and attend meetings as follows:

- a. Monthly Progress Reports.
- b. Month Billing Reports.
- c. PROJECT coordination for engineering and permitting with the CLIENT, regulatory agencies and utility companies, as needed.
- d. PROJECT design review meeting with the CLIENT, anticipated to include two (2) meetings.

### **2. TOPOGRAPHIC AND BOUNDARY SURVEY**

- a. A topographic and boundary survey will be performed for the PROJECT to encompass the project limits detailed on Exhibit B. Survey will include elements within the public Right of Way, and impacted lots located within the anticipated grading limits. Boundary will be to establish the public Right of Way on the corresponding side of the street on which the trail will be constructed.
- b. The topographic field survey locations will be performed of the above ground physical features including pavements, buildings with elevations at doorways that exit at grade, utility appurtenances, etc. within the limits of the PROJECT.
- c. The utility portion of the survey shall be created using the field survey and information as provided to the ENGINEER from the utility owners by either existing record and / or physical field locates.

- d. A Digital Terrain Model will be created to include a representation of the existing ground surface with intelligent contours, spot elevations, and breaklines.

### 3. PRELIMINARY DESIGN AND PLANS

The ENGINEER will prepare preliminary design and plans that include:

- a. Plan and vertical geometry information for proposed trail, culverts, and other associated improvements.
- b. Included with this is the following:
  - 1) Geometrics, Alignments, and Plan View Details
  - 2) Profiles and Grading Limits
  - 3) Culvert and Storm Sewer Design
  - 4) Cross Sections and Modeling for Trails
- c. One (1) Project Management Team (PMT) meeting with CLIENT to review project design requirements and preliminary design progress. The meeting will include review of preliminary design comments.
- d. Engineer's Preliminary Opinion of Probable Cost for the PROJECT.

### 4. PUBLIC INFORMATION MEETING

- a. Following completion of the topographic survey and preliminary design, the ENGINEER and CLIENT will present the PROJECT scope to the public at a Public Information Meeting to facilitate comments and obtain information from the residents. The ENGINEER will be prepare the mailing list, notify the residents within one block of the PROJECT corridor and CLIENT identified stakeholders of the meeting, prepare an aerial display drawing for the meeting, prepare appropriate displays, attend meeting, and respond to residents' questions.

### 5. FINAL DESIGN AND PLANS

Upon receipt of preliminary plan review comments from the CLIENT, the ENGINEER shall prepare construction documents for the PROJECT.

- a. Final Design Plans and Specifications: The ENGINEER will complete the final design, plans, specifications, special provisions, and bid documents for the improvements for established scope for the PROJECT and furnish a copy of these documents to the CLIENT for review and approval prior to final approval and distribution for a public letting.

This phase will also involve the development of project details, general notes, construction limits, control reference notes, erosion control, staging, and coordination. The project plans will include title sheets (A Sheets); typical sections (B Sheets); Bid Items, Tabulations, and Estimate Reference Information (C Sheets); SWPPP plan (C Sheets); Trail Plan and Profile (D Sheets); Removals and Clearing (F Sheets); Alignment (G Sheets), Staging and Traffic Control (J Sheets); Culvert and

Storm Sewer Plan and Profile, if necessary (M Sheets); Sidewalk Layout and Elevation Sheets (S Sheets); and cross sections (W Sheets). Specifications may include Special Provisions or Estimate Reference Information to supplement the SUDAS Standard Specifications.

- b. The PROJECT includes one set of Check Plan set of design plans and contract documents for the entire project in accordance with the CLIENT and SUDAS requirements.
- c. One (1) PMT meeting with the CLIENT to review Check Plan comments.
- d. The ENGINEER will provide coordination with franchise utility companies for final relocation plans and schedule.
- e. Engineer's Final Opinion of Probable Cost for the PROJECT. The ENGINEER shall prepare a statement of the total probable cost based upon the design developed. Statements of probable construction costs prepared by the ENGINEER represent the best judgment as a design ENGINEER familiar with the construction industry. It is recognized, however, the ENGINEER has no control over the cost of labor, materials, or equipment, over the Contractor's methods of determining bid prices, or over competitive bidding or market conditions. Accordingly, the ENGINEER does not guarantee any actual cost will not vary from any cost estimate prepared by the ENGINEER.
- f. The ENGINEER will prepare and submit permits for approval from various regulatory agencies as is required by local, State, and Federal requirements. These permits may include a IDNR NPDES General Permit No. 2. Permit.

## 6. CONSTRUCTION PERMITS

- a. The ENGINEER will prepare and submit the following construction related permits:
  - 1) Iowa DNR NPDES General Permit No. 2
- b. IDNR Water and Sanitary Sewer Main construction permits are not anticipated.

## 7. BID PHASE SERVICES

Upon receipt of authorization by the CLIENT to set the date of the bid letting, the ENGINEER shall answer questions from potential contractors, subcontractors, and suppliers; and determine need of issue addenda, and coordinate with CLIENT. The ENGINEER shall supply the necessary documents to bidders for letting purposes. The ENGINEER shall issue addenda as appropriate to clarify, correct or modify the Bidding Documents. The ENGINEER shall attend the meeting at which bids are received, shall tabulate the bids and make recommendations to the City Council, in writing, regarding award of the construction contract. The PROJECT will be bid in one letting. Any additional lettings will be considered additional services.

### **C. EXTRA SERVICES**

The following items shall be considered additional services and are not included within the Scope of Work. These items are listed to further assist with clarity of project scope as well as provide a listing of services, which Snyder & Associates, Inc. could perform upon request.

1. Construction Phase Services including Administration, Observation and Staking
2. Submittal fees and/or permit fees to any and all regulatory agencies.
3. NPDES permit application fees
4. DNR Permit Fees (Water and Sanitary), if required
5. Franchise Utility Engineering Costs
6. Client requested major revisions
7. Utility company locates and staking requests
8. Potholing of existing franchise utilities
9. Threatened and Endangered Species Habitat Survey

### **D. CONSTRUCTION PHASE SERVICES**

Not included in this Agreement.

### **E. SUB-CONSULTANTS**

Use of sub-consultants is not anticipated at this time.

### **F. PROJECT SCHEDULE**

The PROJECT, from design through construction services completion, shall be performed by the ENGINEER in accordance with a schedule mutually developed by the CLIENT and ENGINEER. Franchise utility cooperation for relocation is a controlling item. Generally, the schedule for the PROJECT is described in Exhibit "D", attached hereto.

Neither party shall hold the other responsible for damages or delay in performance caused by acts of God, strikes, walkouts, accidents, Government acts, or other events beyond the control of the other or the other's employees and agents.

**G. FEES**

The fees for Engineering Services shall be as described below.

Basic Services:

1. Project Administration	\$ 4,100
2. Topographic Survey	\$ 6,000
3. Boundary Survey	\$ 4,000
4. Utility Coordination	\$ 2,100
5. Preliminary Design and Plans	\$ 11,300
6. Public Information Meeting	\$ 4,000
7. Final Design and Plans	\$ 12,000
8. <u>Bid Phase Services</u>	<u>\$ 3,000</u>
Lump Sum Fee for Basic Services	\$ 46,500

Additional Services: Not Included

Extra Services: Not Included

Construction Services: Not Included

**TOTAL FEE FOR SERVICES \$46,500**

EXHIBIT 'B'

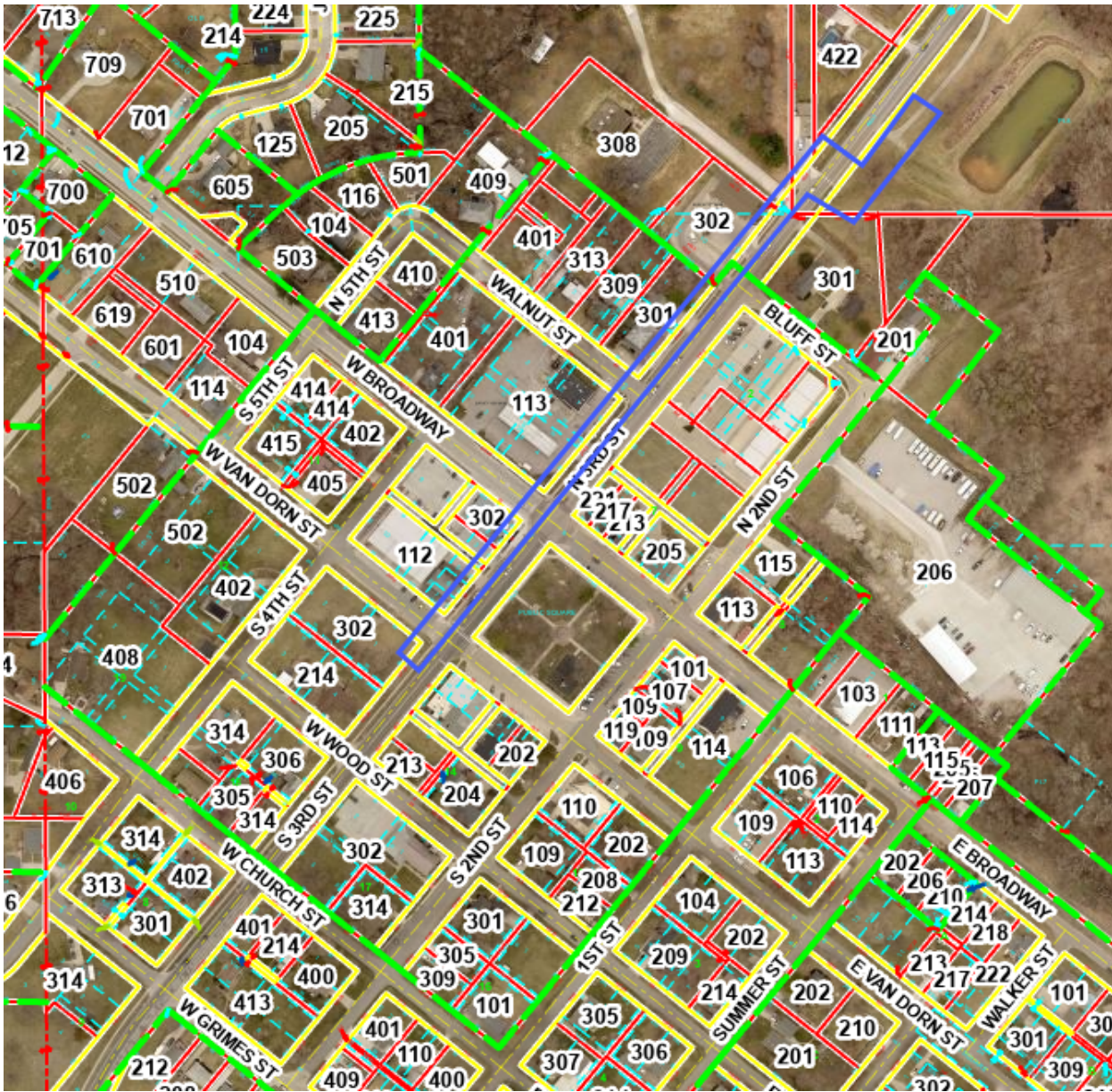




EXHIBIT 'C'

**SNYDER & ASSOCIATES, INC.**  
**2022-23**  
**STANDARD FEE SCHEDULE**

<b>Billing Classification/Level</b>	<b>Billing Rate</b>	
<b>Professional</b>		
<i>Engineer, Landscape Architect, Land Surveyor, GIS, Environmental Scientist Project Manager, Planner, Right-of-Way Agent, Graphic Designer</i>		
Principal II	\$229.00	/hour
Principal I	\$217.00	/hour
Senior	\$198.00	/hour
VIII	\$181.00	/hour
VII	\$172.00	/hour
VI	\$163.00	/hour
V	\$152.00	/hour
IV	\$141.00	/hour
III	\$129.00	/hour
II	\$116.00	/hour
I	\$103.00	/hour
<b>Technical</b>		
<i>CADD, Survey, Construction Observation</i>		
Lead	\$138.00	/hour
Senior	\$132.00	/hour
VIII	\$123.00	/hour
VII	\$113.00	/hour
VI	\$102.00	/hour
V	\$92.00	/hour
IV	\$83.00	/hour
III	\$75.00	/hour
II	\$69.00	/hour
I	\$60.00	/hour
<b>Administrative</b>		
II	\$71.00	/hour
I	\$58.00	/hour
<b>Reimbursables</b>		
Mileage	<i>current IRS standard rate</i>	
Outside Services	<i>As Invoiced</i>	

**EXHIBIT D**

Preliminary Schedule for Polk City High Trestle to Neal Smith Trail Connector Project – Phase 4:

<u>Completion Date</u>	<u>Responsibility</u>	<u>Task</u>
February 27, 2023	City	Contract Award
March 31, 2023	S&A	Complete Topo & Boundary Survey
May 15, 2023	S&A	Preliminary Plans are Submitted to City for Review
May 19, 2023	City/S&A	Public Information Meeting
June 2, 2023	S&A	Final Plans are Submitted to the City for Review
November 13, 2023	City	Council Meeting to Set Hearing and Letting Dates
December 10, 2023	S&A/City	Finalize Construction Services Scope and Fee
December 11, 2023	City	Council Meeting to Review Bids & Award Contract
March 1, 2024	Franchise Utilities	Utility Relocations to be Completed
March 1, 2024	Contractor	Construction Period Begins
July 1, 2024	Contractor	Construction is Completed



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

**Date:** January 31, 2023  
**To:** Mayor Karsjen & City Council  
**From:** Chief Jeremy Siepker  
**Subject:** Trap-Neuter- Replace (TNR) program

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**BACKGROUND:** The City holds an agreement with Polk County Animal Control for trapping and transportation services of animals from Polk City to the Animal Rescue League of Iowa (ARL). This system works very well for dogs we capture, and the owners cannot be located. This system unfortunately does not work as well for stray or feral cats. The ARL is over capacity with cats due to over populating stray cats.

I have learned from speaking with several Veterinarians and staff from the Animal Rescue League that relocation and removal of stray cats is not a solution to handling the problem of stray cats. Other cats will simply move into that territory that was once occupied by the stray cat we removed. The practice of trap – neuter – replace has been adopted by communities as a viable long-term solution to handling over population of stray cats. Although the cats would remain in their territories, they be vaccinated against rabies and most importantly they would not be reproducing.

The attached and updated Chapter 55 Municipal Code has added sections of 55.01.7 “Community cat caregiver”, 55.01.16 “trap-neuter-replace” (TNR) and 55.23 “Community Cats”. These sections define and explain what the TNR program is and how it will operate in our community. I have reached out to both Polk City Veterinary Hospital and All Seasons Veterinary Care about partnering with the City in establishing this program and they are both very supportive of this program and are willing to assist us with the assessment, spay/neuter, rabies vaccination and ear tipping the cats that are brought in as part of the TNR program.

I have also attached an amendment to the Cooperative Public Service Agreement for Animal Control Services between Polk County and Polk City. This amendment to Section 2(a)(3) now allows Polk County Animal Control to transport cats to a veterinary clinic in Polk City during their regular business hours *or* to the ARL. Once this agreement is approved by the City Council and the Polk County Board of Supervisors the Polk County Animal Control will facilitate the transportation of the cats as part of the TNR program.

**ALTERNATIVES:** Do not approve the proposed Community Cat & TNR program.

**FINANCIAL CONSIDERATIONS:** There will be costs associated with having the cats spayed/neutered, ear tipped and vaccinated against rabies but the benefits of establishing a plan to control the stray cat population and prevention of the spread of disease far outweighs those costs. I am working with each Veterinarian clinic in the

City to establish an agreement on costs associated with the listed procedures that will be similar with what we would otherwise be charged by the ARL for an impoundment.

**RECOMMENDATION:** It is my recommendation that the City Council approve the changes made to Chapter 55 of the Polk City Municipal Code.

I also recommend that after the amendment of the Cooperative Public Service Agreement for Animal Control Services between Polk County, Iowa and the City of Polk City is approved by the Polk County Board of Supervisors and returned to us, the Council also agree and approve the amendment as written.

**ORDINANCE NO. 2023-3000**

**AN ORDINANCE AMENDING CHAPTER 55, ANIMAL PROTECTION AND CONTROL, OF THE MUNICIPAL CODE OF THE CITY OF POLK CITY, IOWA**

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**WHEREAS**, the City Council of the City of Polk City, Iowa, deems it necessary and proper to amend Chapter 55 of the Code of Ordinances to match current standards and practices.

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

**Section 1:** That Section 55.01, Definitions, be and is hereby amended to include the underlined language:

7. “Community Cat Caregiver” is a person who, in accordance with and pursuant to a policy of TNR, as defined herein, provides care including food, shelter, and or medical rehab to a community cat, while not being considered the owner, harborer, controller or other possessor of a community cat.

...

16. “Trap-Neuter-Replace” (TNR) is the process of humanely trapping, sterilizing, vaccinating for rabies, ear tipping and returning a cat to their original location.

**Section 2:** That Section 55.23, Community Cats, be and is hereby amended to include the underlined language:

**55.23 COMMUNITY CATS.** The Community Cats initiative is to protect the residents of the City against the hazards brought about by the growing feral cat population and to provide a safe and humane process by which those health and safety hazards can be reduced through the use of trap-neuter-replace (TNR) program to reduce and effectively manage the feral cat population within the city limits.

1. A cat meeting the following requirements shall be allowed to roam freely and shall be known as a “Community Cat” if all of the following conditions of TNR are met by the community cat caregiver with the assistance of the City:

A. The cat has been scanned for microchips and no person owns the cat.

B. The cat has been assessed by a veterinarian and deemed healthy.

C. The cat has been spayed or neutered.

D. The cat has been vaccinated against rabies.

E. The cat has been “ear tipped.”

2. Cats caught or trapped within the city limits may be transported by the Polk County Animal Control to either the ARL or a veterinary clinic within Polk City during their regular business hours as part of the trap-neuter-replace program.

**Section 3:** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 4:** This ordinance shall be in full force and effect after its passage, approval and publication as provided by law.

**PASSED** by the City Council of the City of Polk City, Iowa, this \_\_\_\_\_ day of \_\_\_\_\_ 2023.

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

ATTEST:

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

**Published in the Des Moines Register**  
**On the \_\_\_ day of \_\_\_\_\_, 2023**

1<sup>st</sup> Con \_\_\_\_\_

2<sup>nd</sup> Con \_\_\_\_\_

3<sup>rd</sup> Con \_\_\_\_\_

## REZONING PETITION REVIEW

Date: January 18, 2023  
 Subject Property: Gateway Crossings

Prepared by: Kathleen Connor  
 Project No.: 122.1398.01

### GENERAL INFORMATION:

The 78-acre subject property, shaded in green on the right, was recently voluntarily annexed into Polk City, along with the Berggren Farms property. The new corporate limits are dashed in blue on the right. Per Code, both properties are now zoned A-1 Agriculture. The owner, Parable Ventures LLC, has submitted three (3) *Petitions to Rezone* the subject properties from A-1 to a mixture of R-3 Multiple Family Residential, C-2 Commercial and M-1 Light Industrial. The petitions have been signed by David Bush, president of Parable Ventures, LLC.

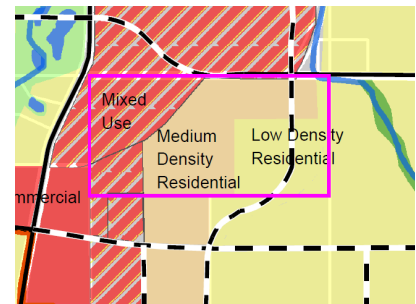


<b>Applicant/Owner:</b> Parable Ventures, LLC	<b>Existing Use:</b> Agriculture – row crops
<b>Current Zoning:</b> A-1 – 80.99 acres, total	<b>Future Use:</b> Mixed Use; Medium Density Residential; Low Density Residential.
<b>Requested Zoning:</b> R-3 - 27.83 acres C-2 - 28.96 acres M-1 - 7.5 acres M-1(R) -16.70 acres	<b>Proposed Use:</b> Commercial; Light Industrial; High Density Residential.

The applicant owns sufficient property to consent to each of the four rezonings since most of the surrounding area is unincorporated and is therefore not included in consent requirements. (100% for C-2; 100% for R-3; and 83.6% for M-1) The date of the required public hearing at City Council on these rezonings has not yet been set.

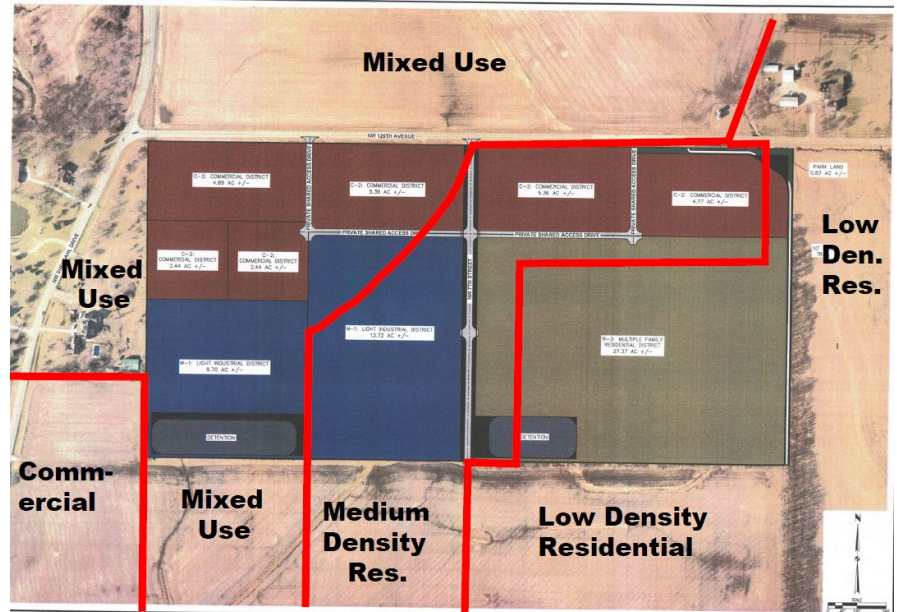
### COMPREHENSIVE PLAN:

The Future Land Use Plan from Polk City’s 2016 Comprehensive Plan for the subject area is illustrated on the right page, with the subject parcel outlined in magenta. The rezonings as proposed are not in conformance with the land uses designated by the Comp Plan. As a result, approval of an amendment to the Future Land Use Plan is needed prior to approval of any of the proposed rezonings.



The developer submitted a concept plan to clarify their intent for future development, and provide justification for the rezoning. To simplify the City’s review of the proposed changes to the Comp Plan, the intended Future Land Uses have been overlaid on the plan below, with red lines dividing the Future Land Use designations.

Designated Mixed Use Area. The west side of the subject parcel was designated for Mixed Use which the Comp Plan defines as a mix of commercial and residential uses in one cohesive development. As illustrated above, the developer instead proposes for this area to be designated for commercial on the north side, abutting NW 126<sup>th</sup> Street, and light industrial on the south. The proposed change appears to meet the city’s identified need for more commercial and industrial land. The proposed C-2 and M-1 zoning in this area appears to be reasonably compatible with surrounding future



uses on adjacent properties, particularly since the detention area will provide separation between the M-1 and future Mixed Use to the south, especially when coupled with the required 50’ opaque buffer.

Designated Medium Density Residential Area The center section of the subject parcel was designated for Medium Density Residential Use which the Comp Plan defines as having limited uses, primarily townhomes and row houses, with single-family detached and multi-family permitted if compatibility standards are met, with a density of 4-8 dwellings per acre. The Medium Density Residential was intended to serve as a transition between the Mixed Use and Low Density Residential shown on the Future Land Use Plan. As illustrated above, the developer instead proposes this area to be commercial on the north, light industrial on the south, and high density on the east. The proposed change appears to meet the city’s identified need for more commercial and industrial land. The proposed C-2 is reasonably compatible with surrounding Mixed Use to the north, but the proposed M-1 may be less compatible with the planned Medium Density Residential to the south unless special conditions are met, including the 50’ opaque buffer and orientation of overhead doors to the interior of the development. Certain manufacturing uses generally permitted in the M-1 Zoning District may not be desirable on the southern portion this M-1 district. The proposed M-1 may be reasonably compatible with the proposed High Density Residential depending on the type of dwellings proposed, given that the public street provides some separation when combined with the 50’ opaque buffer on the west side of the street.



Designated Low Density Residential Area. The east section of the subject parcel was designated for Low Density Residential Use which the Comp Plan defines as being primarily single-family detached homes with a density of 1-4 dwellings per acre. As illustrated above, the developer instead proposes this area to continue the commercial strip along NW 126<sup>th</sup> Avenue, with the remainder proposed for high density residential. The proposed change provides the opportunity to develop apartments, condominium, or similar multi-family since the city currently has no vacant land available for constructing those types of dwellings. Per the Comp Plan, high density residential would allow 8-24 dwelling units per acre. In order to improve compatibility to the planned low density residential on the south and east sides of this 27-acre area, it may make sense to require a lesser density, such as bi-attached dwellings, along those property lines as a transition to the future SF homes.

### **REVIEW COMMENTS:**

Submittal 3 addressed all of staff's review comments and included updated boundaries and legal descriptions for the proposed Zoning Districts based on the removal of the knuckle-sacs on Street 'A' per Staff's preliminary review comments on the Concept Plan. Since there is virtually no change to the size of the individual Zoning Districts, staff has concern about the minor revisions that were made to the legal descriptions.

### **CONCEPT PLAN (Land Use Exhibit):**

Although no formal approval of the Land Use Exhibit is required or offered, we are providing the following preliminary comments on this concept which may impact the future Preliminary Plat:

1. The City Engineer will need to prepare a Traffic Impact Study for this parcel, based on land uses and densities that are provided by the developer and shown on the preliminary plat. The TIS will determine the classification of new streets, such as NE 7<sup>th</sup> Street and Street A, and the resulting width of the pavement and right-of-way. The TIS will also determine the need for improvements, such as turn lanes, to be installed by developer(s) to serve the development as well as establishing design criteria such as access spacing.
2. NE 7<sup>th</sup> Street will likely need to be realigned as per the Comprehensive Plan such that the intersection of NE 7<sup>th</sup> Street and NW 126<sup>th</sup> Avenue is located east of the reverse curve on Whitetail Parkway. The intersection location will need to be designed in consideration of a planned full intersection that includes a north leg to the Kamps' property and appropriate turning lanes and sight distances. The alignment of Whitetail Parkway/NW 126<sup>th</sup> Street will need to be designed, including the portion of NW 126<sup>th</sup> Street lying west of the Whitetail Parkway tie-in. The design will need to include elements such as the future extension of Street A north to Whitetail Parkway while considering the development potential of resulting parcels and the neighborhood as a whole.
3. Whitetail Parkway/NW 126<sup>th</sup> Street is designated as a parkway, which will include a 15' wide Parkway Easement, street trees at 40' on center, 10' wide trail, and 12" water main. (Parkways are not considered part of the park land dedication for the subdivision.)

4. The alignment of the 10' High Trestle Trail connector is in accordance with the Comprehensive Plan and will continue to be coordinated the Polk County project.
5. The Comp Plan does not designate a park within this parcel. However, with the proposed increase in density, private park amenities should be provided, based on the type and number of dwelling units, to serve the needs of the residents.
6. The City will not take ownership of any detention ponds, therefore the regional basins will be located within a Private Storm Water Management Facility, with a Maintenance Covenant and Permanent Easement Agreement required at the time of final platting.
7. This property is located within the North Sanitary Sewer District and is intended to be served by the future North Trunk Sewer. However, the existing sanitary sewer on N. 3<sup>rd</sup> Street that terminates just north of E. Vista Lake Avenue has some capacity available and may serve a portion of this property. Sanitary sewer service will need to be determined to maximize use of the existing sanitary sewer based on the developer's planned uses for the property and the associated contributing flows.
8. Development of this parcel will require extension of the city's water main to serve these uses.
9. All required buffers will need to be located within Buffer Easements, with width and plant materials in accordance with zoning regulations.
10. The entire property will need to be included in the preliminary plat in accordance with the Subdivision Ordinance. The final plat for the first phase of development will need to define future development areas as outlots.

*The developer understands that approval of the Comprehensive Plan Amendment and/or Rezoning does not constitute approval of the Concept Plan as shown on the Land Use Exhibit.*

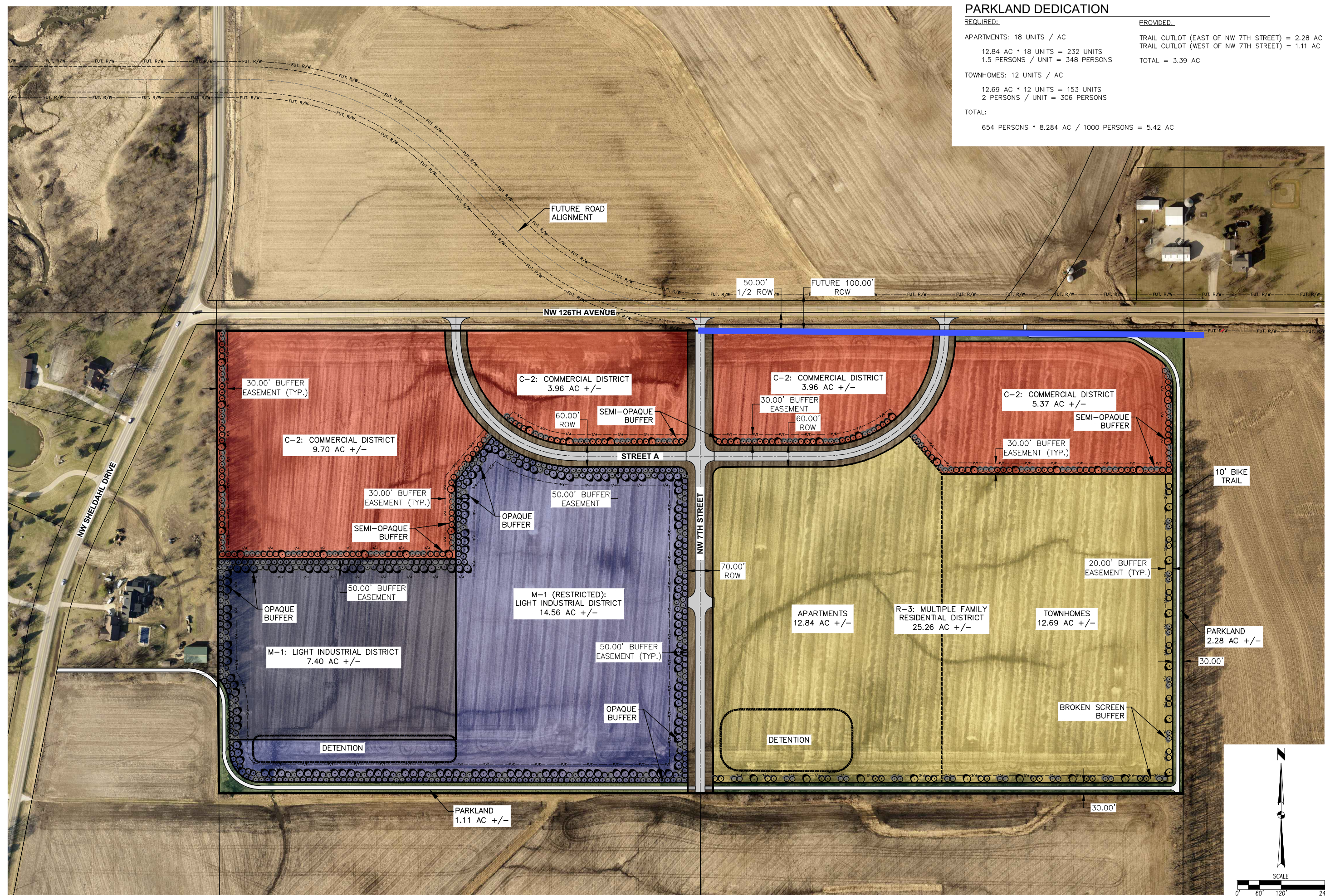
**RECOMMENDATION REGARDING COMPREHENSIVE PLAN AMENDMENT:**

On December 9, 2022, P&Z recommended approval of an amendment to the Comprehensive Plan from Mixed Use, Medium Density Residential, and Low Density Residential to Commercial, Light Industrial and High Density Residential to correspond to the Land Use Exhibit provided by the developer.

**RECOMMENDATION ON THE PROPOSED REZONINGS TO R-3, C -2, M-1, AND M-1 (RESTRICTED):**

On December 9, 2022, P&Z recommended Council approval of the applicant's request to rezone portions of their property to R-3, C-2, M-1, and M-1(Restricted). The M-1 (Restricted) parcel shall exclude mini-storage and storage of RVs, boats, and similar vehicles and equipment as a permitted use.

FILE: H:\2022\2206429\DWG\2206429-LAND USE EXHIBIT.DWG  
 DATE PLOTTED: 12/22/2022 12:52 PM  
 PLOTTED BY: ANTHONY MACDONALD  
 COMMENT: ENDS



### PARKLAND DEDICATION

REQUIRED:	PROVIDED:
APARTMENTS: 18 UNITS / AC	TRAIL OUTLOT (EAST OF NW 7TH STREET) = 2.28 AC
12.84 AC * 18 UNITS = 232 UNITS	TRAIL OUTLOT (WEST OF NW 7TH STREET) = 1.11 AC
1.5 PERSONS / UNIT = 348 PERSONS	TOTAL = 3.39 AC
TOWNHOMES: 12 UNITS / AC	
12.69 AC * 12 UNITS = 153 UNITS	
2 PERSONS / UNIT = 306 PERSONS	
TOTAL:	
654 PERSONS * 8.284 AC / 1000 PERSONS = 5.42 AC	

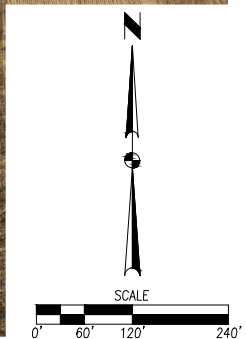
REVISIONS	DATE
REVIS	12/06/2022
REVIS	11/18/2022
PREP	06/29/2022

4121 NW URBANDALE DRIVE  
 URBANDALE, IA 50322  
 PHONE: (515) 369-4400  
 ENGINEER: JMM TECH: MST



POLK CITY, IOWA

## GATEWAY CROSSINGS LAND USE EXHIBIT





January 17, 2023

Honorable Mayor & City Council  
City of Polk City - c/o Chelsea Huisman, City Manager  
112 3<sup>rd</sup> Street  
Polk City, Iowa 50226

RE: Gateway Crossings – Rezoning Approval

Honorable Mayor & City Council;

On behalf of Parable Ventures, LLC, we respectfully request approval of a rezoning for approximately 81 acres located southeast of the intersection of NW Sheldahl Drive and NW 126<sup>th</sup> Avenue. The property is currently zoned A-1 Agriculture and the developer is proposing a mix of uses consisting of 27.83 acres of R-3 High Density Residential, 28.96 acres of C-2 Commercial, 7.50 acres of M-1 Light Industrial and 16.70 acres of M-1 Light Industrial restricted to exclude mini-storage and the storage of RV's, boats and other recreational vehicles.

There is one item to discuss following the recommendation of approval by the Planning and Zoning Commission. The legal descriptions provided to the Planning & Zoning Commission were revised prior to the City Council meeting. Upon receiving staff's recommendation letter there were modifications made to the overall conceptual plan to address removing the knuckles shown on the public streets between the commercial and light industrial/multi-family zoning districts. This modification caused the public street alignments to change, and as zoning districts extend to the centerline of the right-of-way the legal descriptions needed to be modified accordingly. Secondly the M-1 Light Industrial legal descriptions were modified to separate out the M-1 from the M-1 with restrictions. The acreage presented to the Planning and Zoning Commission did not change but the boundary of the zoning limits changed to accommodate the new alignment of the public street. The client understands that the city council is not approving the conceptual plan with the rezoning, but we would ask that the new legal descriptions be accepted so that they can match the current plan.

Please accept this submittal for the next available City Council meeting. Please contact me should you have any questions.

Sincerely,

CIVIL DESIGN ADVANTAGE, LLC

Erin K. Ollendike, P.E.

cc: David Bush, Parable Ventures, LLC

**OWNER**

PARABLE VENTURES LLC  
CONTACT: DAVID BUSH  
9105 CODY DR  
WEST DES MOINES, IA 50266

**APPLICANT**

PARABLE VENTURES LLC  
CONTACT: DAVID BUSH  
9105 CODY DR  
WEST DES MOINES, IA 50266

**ZONING**

EXISTING: A-1 AGRICULTURAL DISTRICT  
PROPOSED: C-2 COMMERCIAL DISTRICT

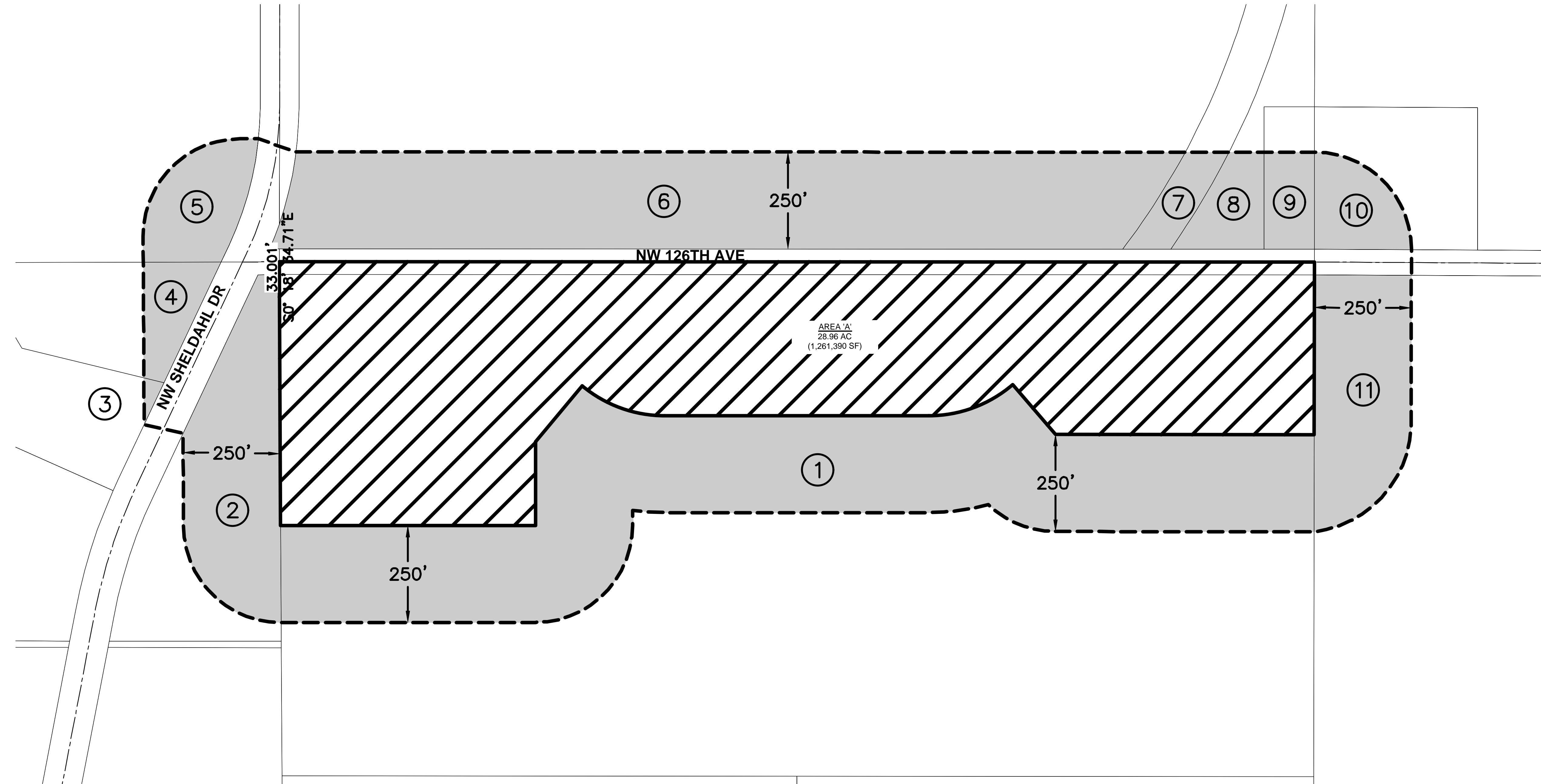
**REZONING DESCRIPTION**

A PART OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 36; THENCE SOUTH 89°59'41" EAST ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER, 2665.43 FEET TO THE NORTHEAST CORNER OF SAID SECTION 36; THENCE SOUTH 00°04'23" WEST ALONG THE EAST LINE OF SAID NORTHEAST QUARTER, 445.75 FEET; THENCE NORTH 89°55'16" WEST, 665.99 FEET; THENCE NORTH 40°29'34" WEST, 169.04 FEET; THENCE WESTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 235.34 FEET AND WHOSE CHORD BEARS SOUTH 69°45'13" WEST, 230.47 FEET; THENCE NORTH 90°00'00" WEST, 680.12 FEET; THENCE WESTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 230.90 FEET AND WHOSE CHORD BEARS NORTH 70°08'09" WEST, 226.30 FEET; THENCE SOUTH 39°43'42" WEST, 187.95 FEET; THENCE SOUTH 00°00'17" EAST, 215.51 FEET; THENCE NORTH 90°00'00" WEST, 656.25 FEET TO THE WEST LINE OF SAID NORTHEAST QUARTER; THENCE NORTH 00°17'54" WEST ALONG SAID WEST LINE, 679.45 FEET TO THE POINT OF BEGINNING AND CONTAINING 28.96 ACRES (1,261,393 SQUARE FEET).

	ADJACENT OWNER	MAILING ADDRESS	ACRES WITHIN 250'	PERCENT	CONSENT
1	PARABLE VENTURES LLC	9105 CODY DR, WEST DES MOINES, IA 50266	16.967	100.00%	X
2	BROOKS ROLLING *	POB 287, POLK CITY, IA 50226	3.925	0.00%	
3	BRAD ALAN MILLER *	12520 NW SHELDAHL DR, POLK CITY, IA 50226	0.071	0.00%	
4	B DOUGLAS MARKERT *	12568 NW SHELDAHL DR, POLK CITY, IA 50226	0.891	0.00%	
5	YOUNG INVESTMENTS LC *	12497 NW HUGG DR, POLK CITY, IA 50226	1.584	0.00%	
6	STEVEN R KAMPS *	2355 NW 126TH AVE, POLK CITY, IA 50226	12.863	0.00%	
7	STEVEN R KAMPS *	2355 NW 126TH AVE, POLK CITY, IA 50226	0.677	0.00%	
8	STEVEN R KAMPS *	2355 NW 126TH AVE, POLK CITY, IA 50226	0.924	0.00%	
9	RANDALL FRANZEN *	5705 NW 126TH AVE, POLK CITY, IA 50226	0.745	0.00%	
10	STACEY L FRANZEN *	5705 NW 126TH AVE, POLK CITY, IA 50226	1.130	0.00%	
11	HALE PROPERTIES LLC *	6620 NW TONI DR, DES MOINES, IA 50313	3.415	0.00%	
	TOTALS		43.192	100.00%	100.00%

\* PROPERTIES OWNED BY THE CITY OF POLK CITY OR NOT WITHIN THE POLK CITY CORPORATE LIMITS ARE NOT INCLUDED IN THE CONSENTING AREAS.



FILE: H:\2022\2206429\2206429-REZONING C-2.DWG  
PLOT: 12/23/2022 7:13 AM  
DRAWN BY: J. BUSH  
CHECKED BY: J. BUSH

DATE	12/22/2022
DATE	12/05/2022
DATE	09/28/2022
REVISIONS	
THIRD SUBMITTAL	
SECOND SUBMITTAL	
PREPARED	

4121 NW URBANDALE DRIVE  
URBANDALE, IA 50322  
PHONE: (515) 369-4400

TECH: \_\_\_\_\_  
ENGINEER: \_\_\_\_\_

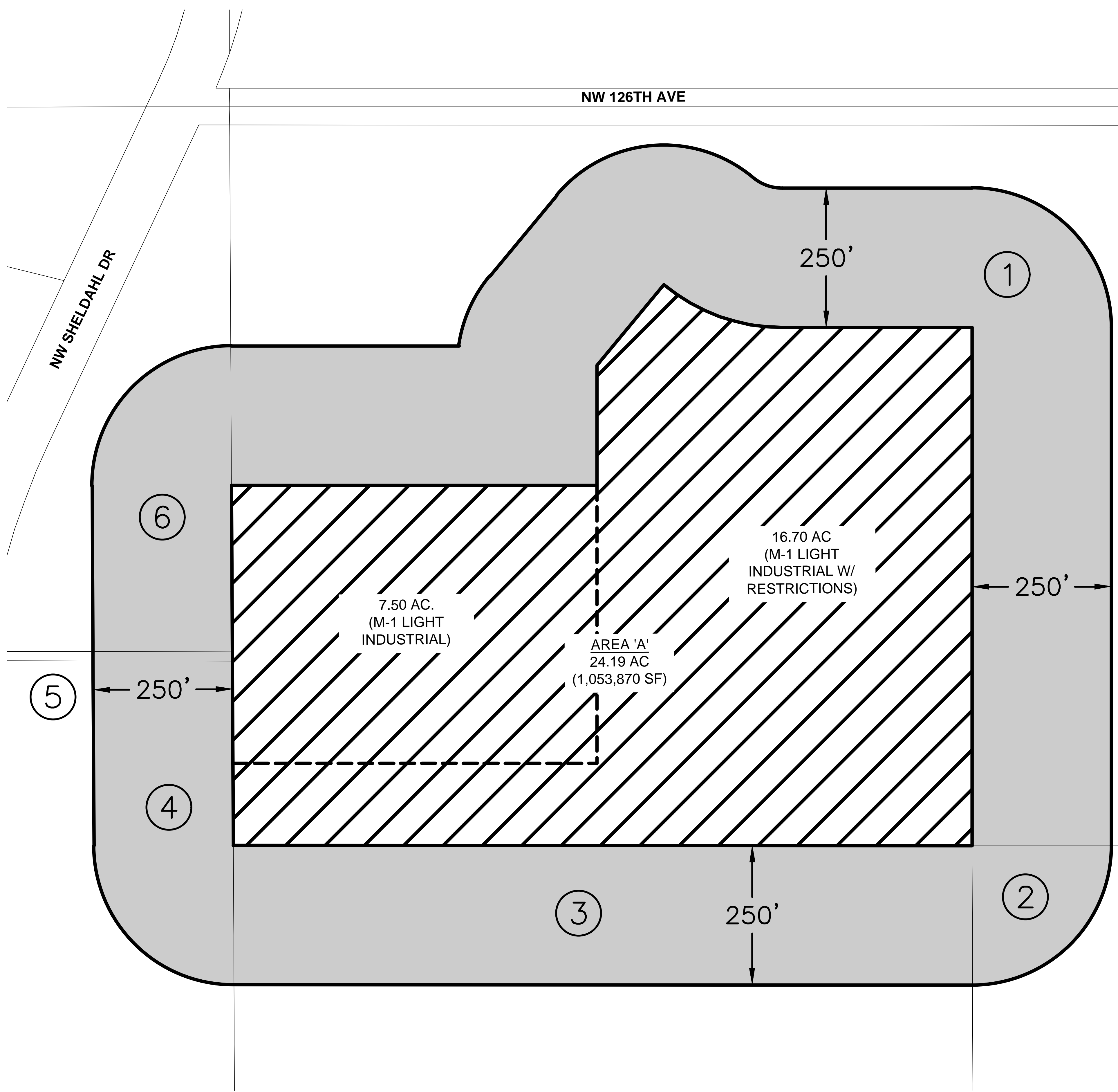
**ESA**  
CIVIL DESIGN ADVANTAGE

POLK CITY, IOWA

**GATEWAY CROSSINGS**  
REZONING MAP (C-2)

1/1  
2206.429

FILE: H:\2022\2206429\2206429-REZONING M-1.DWG  
 DRAWN BY: J. B. BROWN  
 PLOTTED: 12/23/2022 7:14 AM  
 CHECKED BY: J. B. BROWN



**REZONING DESCRIPTIONS**

**M-1 LIGHT INDUSTRIAL W/RESTRICTIONS (16.70 ACRES)**

A PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 00°17'53" WEST ALONG THE WEST LINE OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER, 146.95 FEET; THENCE SOUTH 89°58'51" EAST, 653.69 FEET; THENCE NORTH 00°00'14" WEST, 498.77 FEET; THENCE NORTH 00°00'17" WEST, 215.51 FEET; THENCE NORTH 39°43'42" EAST, 187.95 FEET; THENCE EASTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 230.90 FEET AND WHOSE CHORD BEARS SOUTH 70°08'09" EAST, 226.30 FEET; THENCE NORTH 90°00'00" EAST, 340.09 FEET TO THE EAST LINE OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE SOUTH 00°00'16" EAST ALONG SAID EAST LINE, 929.49 FEET TO THE SOUTHEAST CORNER OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 89°57'52" WEST ALONG SAID SOUTH LINE, 1326.01 FEET TO THE POINT OF BEGINNING AND CONTAINING 16.70 ACRES (727,261 SQUARE FEET).

**M-1 LIGHT INDUSTRIAL (7.50 ACRES)**

A PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 00°17'53" WEST ALONG THE WEST LINE OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER, 146.95 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING NORTH 00°17'53" WEST ALONG SAID WEST LINE, 498.56 FEET; THENCE NORTH 90°00'00" EAST, 656.25 FEET; THENCE SOUTH 00°00'14" EAST, 498.77 FEET; THENCE NORTH 89°58'51" WEST, 653.69 FEET TO THE POINT OF BEGINNING AND CONTAINING 7.50 ACRES (326,610 SQUARE FEET).

**OWNER**

PARABLE VENTURES LLC  
 CONTACT: DAVID BUSH  
 9105 CODY DR  
 WEST DES MOINES, IA 50266

**APPLICANT**

PARABLE VENTURES LLC  
 CONTACT: DAVID BUSH  
 9105 CODY DR  
 WEST DES MOINES, IA 50266

**ZONING**

EXISTING: A-1 AGRICULTURAL DISTRICT  
 PROPOSED: M-1 LIGHT INDUSTRIAL W/ RESTRICTIONS ONLY ALLOWING BOAT AND CAMPER STORAGE AND OTHER MINI-STORAGE TO NO MORE THE 7.5 ACRES ALONG THE WESTERN PROPERTY LINE.

	ADJACENT OWNER	MAILING ADDRESS	ACRES WITHIN 250'	PERCENT	CONSENT
1	PARABLE VENTURES LLC	9105 CODY DR, WEST DES MOINES, IA 50266	15.517	83.67%	X
2	BERGGREN FARMS LLC *	POB 36, LE GRAND, IA 50142	1.124	0.00%	
3	BERGGREN FARMS LLC *	POB 36, LE GRAND, IA 50142	7.608	0.00%	
4	BERGGREN FARMS LLC	POB 36, LE GRAND, IA 50142	3.028	16.33%	
5	BROOKS ROLLING *	POB 287, POLK CITY, IA 50226	0.096	0.00%	
6	BROOKS ROLLING *	POB 287, POLK CITY, IA 50226	2.836	0.00%	
		TOTALS	30.209	100.00%	83.67%

\* PROPERTIES OWNED BY THE CITY OF POLK CITY OR NOT WITHIN THE POLK CITY CORPORATE LIMITS ARE NOT INCLUDED IN THE CONSENTING AREAS.

DATE	12/23/2022
DATE	12/05/2022
DATE	09/28/2022

REVISIONS

THIRD SUBMITTAL  
 SECOND SUBMITTAL  
 PREPARED

4121 NW URBANDALE DRIVE  
 URBANDALE, IA 50322  
 PHONE: (515) 369-4400

TECH: \_\_\_\_\_  
 ENGINEER: \_\_\_\_\_

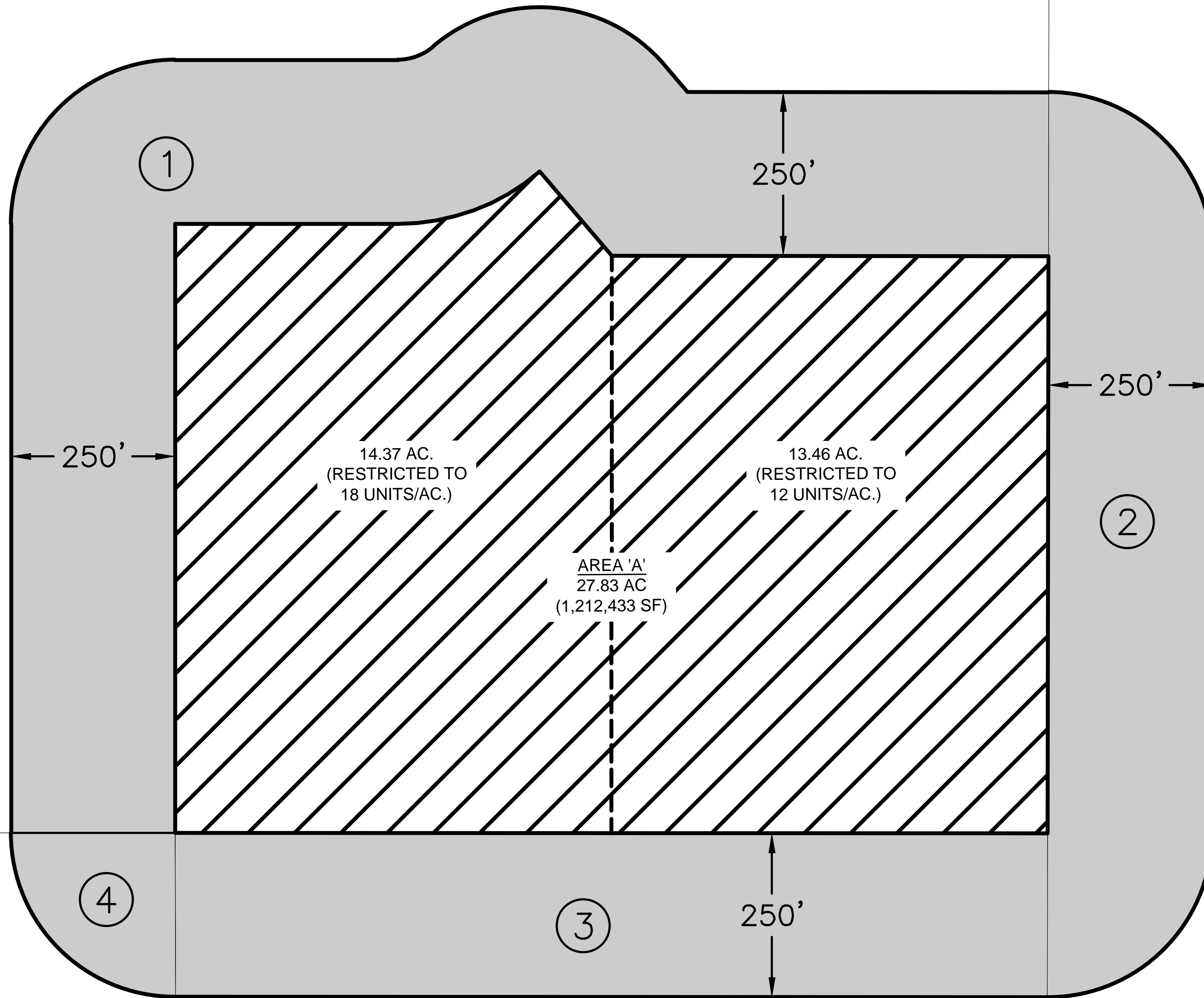
**ESA**  
 CIVIL DESIGN ADVANTAGE

**GATEWAY CROSSINGS**  
 REZONING MAP (M-1)

POLK CITY, IOWA

2206.429

NW 126TH AVE



**REZONING DESCRIPTION**

A PART OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 89°57'50" WEST ALONG THE SOUTH LINE OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER, 1330.74 FEET TO THE SOUTHWEST CORNER OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 00°00'23" WEST ALONG THE WEST LINE OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER, 929.49 FEET; THENCE NORTH 90°00'00" EAST, 340.06 FEET; THENCE EASTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 235.34 FEET AND WHOSE CHORD BEARS NORTH 69°45'13" EAST, 230.47 FEET; THENCE SOUTH 40°29'34" EAST, 169.04 FEET; THENCE SOUTH 89°55'16" EAST, 665.99 FEET TO THE EAST LINE OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE SOUTH 00°04'44" WEST ALONG SAID EAST LINE, 880.62 FEET TO THE POINT OF BEGINNING AND CONTAINING 27.83 ACRES (1,212,446 SQUARE FEET).

**OWNER**

PARABLE VENTURES LLC  
CONTACT: DAVID BUSH  
9105 CODY DR  
WEST DES MOINES, IA 50266

**ZONING**

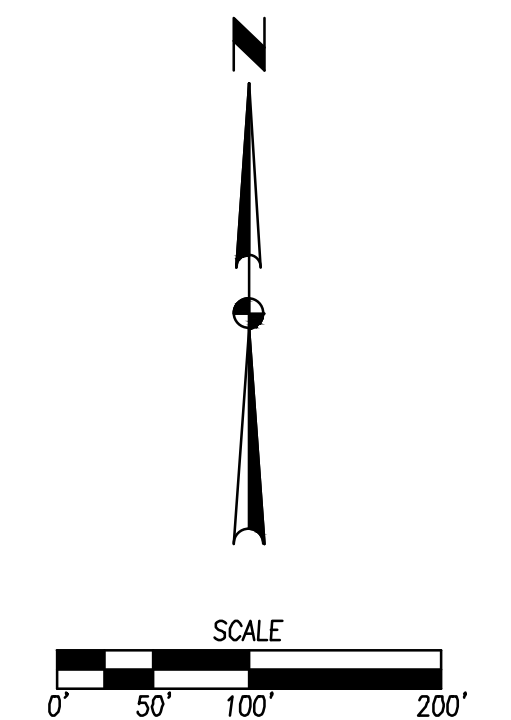
EXISTING: A-1 AGRICULTURAL DISTRICT  
PROPOSED: R-3 MULTIPLE-FAMILY RESIDENTIAL DISTRICT W/ RESTRICTIONS

**APPLICANT**

PARABLE VENTURES LLC  
CONTACT: DAVID BUSH  
9105 CODY DR  
WEST DES MOINES, IA 50266

	ADJACENT OWNER	MAILING ADDRESS	ACRES WITHIN 250'	PERCENT	CONSENT
1	PARABLE VENTURES LLC	9105 CODY DR, WEST DES MOINES, IA 50266	14.515	100.00%	X
2	HALE PROPERTIES LLC *	6620 NW TONI DR, DES MOINES, IA 50313	7.419	0.00%	
3	BERGGREN FARMS LLC *	POB 36, LE GRAND, IA 50142	7.630	0.00%	
4	BERGGREN FARMS LLC *	POB 36, LE GRAND, IA 50142	1.130	0.00%	
	TOTALS		30.694	100.00%	100.00%

\* PROPERTIES OWNED BY THE CITY OF POLK CITY OR NOT WITHIN THE POLK CITY CORPORATE LIMITS ARE NOT INCLUDED IN THE CONSENTING AREAS.



FILE: H:\2022\2206429\2206429-REZONING R-3.DWG  
 PLOTTED: 12/23/2022 7:15 AM  
 PLOTTER: HP PLOTTER  
 USER: CL LINDSAY

DATE		REVISIONS		THIRD SUBMITTAL		SECOND SUBMITTAL		PREPARED	
	12/23/2022				12/05/2022				09/28/2022

4121 NW URBANDALE DRIVE  
URBANDALE, IA 50322  
PHONE: (515) 369-4400

**TECH:** \_\_\_\_\_

**ENGINEER:** \_\_\_\_\_

**CIVIL DESIGN ADVANTAGE**

POLK CITY, IOWA

**GATEWAY CROSSINGS**  
REZONING MAP (R-3)

2206.429

**ORDINANCE NO. 2023-1000**

**AN ORDINANCE AMENDING THE MUNICIPAL CODE OF THE CITY OF POLK CITY, IOWA, BY REZONING OF THE PARABLE VENTURES, LLC PROPERTY LOCATED IN THE VICINITY OF N 3RD STREET AND NW 126TH AVENUE FROM A-1 AGRICULTURAL TO C-2 COMMERCIAL, M-1 LIGHT INDUSTRIAL, M-1 (RESTRICTED) LIGHT INDUSTRIAL, AND R-3 MULTIPLE-FAMILY RESIDENTIAL**

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**WHEREAS**, on the 19<sup>th</sup> day of November 2022, the Planning and Zoning Commission of the City of Polk City, Iowa, recommended to the City Council that the property legally described as:

A PART OF THE NORTH HALF OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTH QUARTER CORNER OF SAID SECTION 36; THENCE SOUTH 89°59'41" EAST ALONG THE NORTH LINE OF SAID NORTHEAST QUARTER, 2665.43 FEET TO THE NORTHEAST CORNER OF SAID SECTION 36; THENCE SOUTH 00°04'23" WEST ALONG THE EAST LINE OF SAID NORTHEAST QUARTER, 445.75 FEET; THENCE NORTH 89°55'16" WEST, 665.99 FEET; THENCE NORTH 40°29'34" WEST, 169.04 FEET; THENCE WESTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 235.34 FEET AND WHOSE CHORD BEARS SOUTH 69°45'13" WEST, 230.47 FEET; THENCE NORTH 90°00'00" WEST, 680.12 FEET; THENCE WESTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 230.90 FEET AND WHOSE CHORD BEARS NORTH 70°08'09" WEST, 226.30 FEET; THENCE SOUTH 39°43'42" WEST, 187.95 FEET; THENCE SOUTH 00°00'17" EAST, 215.51 FEET; THENCE NORTH 90°00'00" WEST, 656.25 FEET TO THE WEST LINE OF SAID NORTHEAST QUARTER; THENCE NORTH 00°17'54" WEST ALONG SAID WEST LINE, 679.45 FEET TO THE POINT OF BEGINNING AND CONTAINING 28.96 ACRES (1,261,393 SQUARE FEET).

be considered for rezoning from zoning classification A-1 Agricultural to C-2 Commercial; and

**WHEREAS**, on the 19<sup>th</sup> day of November 2022, the Planning and Zoning Commission of the City of Polk City, Iowa, recommended to the City Council that the property legally described as:

A PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHWEST CORNER OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 00°17'53" WEST ALONG THE WEST LINE OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER, 146.95 FEET; THENCE SOUTH 89°58'51" EAST, 653.69 FEET; THENCE NORTH 00°00'14" WEST, 498.77 FEET; THENCE NORTH 00°00'17" WEST, 215.51 FEET; THENCE NORTH 39°43'42" EAST, 187.95 FEET; THENCE EASTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 230.90 FEET AND WHOSE CHORD BEARS SOUTH 70°08'09" EAST, 226.30 FEET; THENCE NORTH 90°00'00" EAST, 340.09 FEET TO THE EAST LINE OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE SOUTH 00°00'16" EAST ALONG SAID EAST LINE, 929.49 FEET TO THE SOUTHEAST CORNER OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 89°57'52" WEST ALONG SAID SOUTH LINE, 1326.01 FEET TO THE POINT OF BEGINNING AND CONTAINING 16.70 ACRES (727,261 SQUARE FEET).

be considered for rezoning from zoning classification A-1 Agricultural to M-1 (Restricted) Light Industrial with restrictions that exclude mini-storage facilities and storage facilities for boats, RVs and similar vehicles and equipment as permitted uses; and



**WHEREAS**, on the 19<sup>th</sup> day of November 2022, the Planning and Zoning Commission of the City of Polk City, Iowa, recommended to the City Council that the property legally described as:

A PART OF THE NORTHWEST QUARTER OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHWEST CORNER OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 00°17'53" WEST ALONG THE WEST LINE OF SAID NORTHWEST QUARTER OF THE NORTHEAST QUARTER, 146.95 FEET TO THE POINT OF BEGINNING; THENCE CONTINUING NORTH 00°17'53" WEST ALONG SAID WEST LINE, 498.56 FEET; THENCE NORTH 90°00'00" EAST, 656.25 FEET; THENCE SOUTH 00°00'14" EAST, 498.77 FEET; THENCE NORTH 89°58'51" WEST, 653.69 FEET TO THE POINT OF BEGINNING AND CONTAINING 7.50 ACRES (326,610 SQUARE FEET).

be considered for rezoning from zoning classification A-1 Agricultural to M-1 Light Industrial; and

**WHEREAS**, on the 19<sup>th</sup> day of November 2022, the Planning and Zoning Commission of the City of Polk City, Iowa, recommended to the City Council that the property legally described as:

A PART OF THE NORTHEAST QUARTER OF THE NORTHEAST QUARTER OF SECTION 36, TOWNSHIP 81 NORTH, RANGE 25 WEST OF THE FIFTH PRINCIPAL MERIDIAN IN THE CITY OF POLK CITY, POLK COUNTY, IOWA AND MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE SOUTHEAST CORNER OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 89°57'50" WEST ALONG THE SOUTH LINE OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER, 1330.74 FEET TO THE SOUTHWEST CORNER OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE NORTH 00°00'23" WEST ALONG THE WEST LINE OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER, 929.49 FEET; THENCE NORTH 90°00'00" EAST, 340.06 FEET; THENCE EASTERLY ALONG A CURVE CONCAVE NORTHERLY WHOSE RADIUS IS 333.00 FEET, WHOSE ARC LENGTH IS 235.34 FEET AND WHOSE CHORD BEARS NORTH 69°45'13" EAST, 230.47 FEET; THENCE SOUTH 40°29'34" EAST, 169.04 FEET; THENCE SOUTH 89°55'16" EAST, 665.99 FEET TO THE EAST LINE OF SAID NORTHEAST QUARTER OF THE NORTHEAST QUARTER; THENCE SOUTH 00°04'44" WEST ALONG SAID EAST LINE, 880.62 FEET TO THE POINT OF BEGINNING AND CONTAINING 27.83 ACRES (1,212,446 SQUARE FEET).

be considered for rezoning from zoning classification A-1 Agricultural to R-3 Multiple-Family Residential; and

**WHEREAS**, after due notice and hearing as provided by law, the City Council now deems it reasonable and appropriate to rezone said property.

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

**Section 1:** That the Municipal Code of the City of Polk City, Iowa, be and is hereby amended by rezoning 28.96 acres to C-2 Commercial, 16.70 acres to M-1 Light Industrial with restrictions, 7.5 acres to M-1 Light Industrial, and 27.83 acres to R-3 Multiple-Family Residential.

**Section 2:** All Zoning Regulations, as applicable, shall apply.

**Section 3:** All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

**Section 4:** This ordinance shall be in full force and effect after its passage, approval and publication as provided by law.

**PASSED AND APPROVED** this \_\_\_\_\_ of \_\_\_\_\_ 2023.

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Steve Karsjen, Mayor

ATTEST:

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Jenny Coffin, City Clerk

First Reading:  
Second Reading:  
Third Reading:  
Date of Publication by posting