



CITY OF INDIANOLA COUNCIL MEETING

November 17, 2025

6:00 PM

City Council Chambers

110 N 1st Street, Indianola, IA

Agenda

- 1. Call to Order**
- 2. Pledge of Allegiance**
- 3. Roll Call**
- 4. Public Comment**
- 5. Consent Agenda**
 - A. Approval of Agenda
 - B. Approval of Claims
 - C. Approval of Minutes of the prior meetings
 - D. Resolution authorizing a service agreement with Midwest Alarm Services.
 - E. Resolution authorizing a contract with Cleaning Connection for janitorial services at the Indianola Wellness Campus.
 - F. Resolution authorizing the certification of liens to the Warren County Treasurer for purposes of assessing the cost of nuisance abatements against properties.
 - G. Resolution approving the certification of tax increment financing obligations.
 - H. Approval of the Annual Urban Renewal Report.
 - I. Receive and file the Fiscal Year 25 Street Finance Report.
 - J. Receive and file the Annual Financial Report for Fiscal Year 25.
 - K. Consideration of the approval of a Home Base Iowa Initiative Application from Kenneth Cook and authorization of a handwritten warrant in the amount of \$1500.00.
 - L. Approval of Urban Revitalization Designations.
 - M. Resolution approving salaries.
- 6. Council Reports**
 - A. Presentation regarding the Fiscal Year 25 Audit Report.
 - B. Council Committee Reports
 - C. Receive and file the August 2025 Treasurer's Reports.
- 7. Mayor's Report**

A. Community Update

8. Public Consideration

A. Old Business

1. Third consideration and adoption of an ordinance amending Chapter 66, Load and Weight Restrictions, for Establishing Truck Routes.
2. Resolution terminating the contract between the City of Indianola and Kiya Koda.
3. Resolution approving an intergovernmental agreement between the City of Indianola and the Animal Rescue League of Iowa, Inc. for shelter services.

B. New Business

1. First consideration of an ordinance amending recycling rates.

9. Other Business

- A. City Manager's Report - Jacob Meshke
- B. Discussion and direction regarding Council of Government.
- C. Discussion and action regarding future agenda items.
- D. Enter into closed session in accordance with Iowa Code Section 21.5 (1)(i) to evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session.
- E. City Manager Performance Evaluation
- F. Discussion and potential action on updates to City Manager contract.

10. Adjourn



MEMORANDUM

To: Mayor and City Council
From:
Date: November 17, 2025
Subject: Approval of Claims

Introduction: The claims total is \$624,337.89.

Recommendation: Staff recommends approval of the claims for November 17, 2025.

Attachments: 1. Vendor Expense Approval 11172025



Expense Approval Report

By Vendor Name

Post Dates 11/17/2025 - 11/17/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 002810 - ACCO UNLIMITED CORP.					
ACCO UNLIMITED CORP.	0257670	11/17/2025	WHEEL CHAIR LIFT BATTERY	001-4500-65072	352.05
ACCO UNLIMITED CORP.	0257703	11/17/2025	CEU REGISTRATION - Bradley,...	001-4500-62300	150.00
ACCO UNLIMITED CORP.	0257755	11/17/2025	CLORINE/CHEMICALS	680-8700-65073	1,874.50
Vendor 002810 - ACCO UNLIMITED CORP. Total:					2,376.55
Vendor: 103749 - ACE HARDWARE					
ACE HARDWARE	9657	11/17/2025	TEST PLUG SLIP	001-4500-65070	9.99
ACE HARDWARE	9658	11/17/2025	RETURNED TEST PLUG	001-4500-65070	-1.40
ACE HARDWARE	9660	11/17/2025	PLUG FOR FEATURE	001-4500-65070	4.99
ACE HARDWARE	9661	11/17/2025	RETURNED TEST PLUG	001-4500-65070	-7.59
ACE HARDWARE	9773	11/17/2025	PARTS FOR REPAIR	001-6500-63100	9.58
ACE HARDWARE	9790	11/17/2025	MISC FASTENERS, GOO GONE	680-8700-65072	9.66
ACE HARDWARE	9877	11/17/2025	BATTERIES	001-4300-65070	8.99
Vendor 103749 - ACE HARDWARE Total:					34.22
Vendor: 003220 - ADAMS DOOR COMPANY INC.					
ADAMS DOOR COMPANY INC.	SVC/271-127596	11/17/2025	DOOR REPAIR	001-1500-63100	197.50
Vendor 003220 - ADAMS DOOR COMPANY INC. Total:					197.50
Vendor: 103081 - AMAZON CAPITAL SERVICES					
AMAZON CAPITAL SERVICES	1MF7-MLM6-3NJW	11/17/2025	RETURN MACRAME STRAND,...	141-4100-65024	-91.49
AMAZON CAPITAL SERVICES	19KW-QGFC-KVCR	11/17/2025	RETURN BOOK	001-4100-65020	-16.79
AMAZON CAPITAL SERVICES	1RXM-CLY4-9N7F	11/17/2025	RETURN BOOK	001-4100-65020	-15.94
AMAZON CAPITAL SERVICES	11NT-N41T-11ML	11/17/2025	BINDER	001-4100-65070	-17.99
AMAZON CAPITAL SERVICES	17K3-T3XJ-HPYD	11/17/2025	WHEEL REPLACEMENT	680-8700-63411	47.41
AMAZON CAPITAL SERVICES	1P3N-14GV-QLTF	11/17/2025	LIBRARY BOOKS & PERIODICA...	001-4100-65020	3,935.15
AMAZON CAPITAL SERVICES	1P3N-14GV-QLTF	11/17/2025	Special Collection Purchases	001-4100-65022	90.21
AMAZON CAPITAL SERVICES	1P3N-14GV-QLTF	11/17/2025	Office Supplies	001-4100-65060	36.09
AMAZON CAPITAL SERVICES	1P3N-14GV-QLTF	11/17/2025	Special materials and supplies	001-4100-65070	142.60
AMAZON CAPITAL SERVICES	1P3N-14GV-QLTF	11/17/2025	Program supplies	001-4100-65079	205.59
AMAZON CAPITAL SERVICES	1P3N-14GV-QLTF	11/17/2025	Memorial Fund Purchases	141-4100-65020	114.18
AMAZON CAPITAL SERVICES	1P3N-14GV-QLTF	11/17/2025	Friends Purchases	141-4100-65024	110.14
AMAZON CAPITAL SERVICES	17HG-46JJ-HF1T	11/17/2025	RETURN BOOKS	001-4100-65020	-40.80
AMAZON CAPITAL SERVICES	1RY1-CDYH-D3P6	11/17/2025	ELECTRICAL TAPE & EXTENSI...	001-6210-65070	37.50
AMAZON CAPITAL SERVICES	1RY1-CDYH-D3P6	11/17/2025	ILLUMINATION LENSES	001-6500-63100	19.42
AMAZON CAPITAL SERVICES	1X74-44D4-6VYQ	11/17/2025	HEAVY DUTY CARGO NET	001-4300-65070	30.66
AMAZON CAPITAL SERVICES	1DTN-41D1-7HDG	11/17/2025	LIGHTBULBS	001-4300-65070	88.95
AMAZON CAPITAL SERVICES	1GNY-NL7W-FHTN	11/17/2025	Nintendo Switch and Supplies	001-4200-65070	502.90
AMAZON CAPITAL SERVICES	13GT-7MKN-QPV1	11/17/2025	REPAIR/MAINT, MISC	680-8700-61810	22.99
AMAZON CAPITAL SERVICES	13GT-7MKN-QPV1	11/17/2025	REPAIR/MAINT, MISC	680-8700-63411	59.99
AMAZON CAPITAL SERVICES	13GT-7MKN-QPV1	11/17/2025	REPAIR/MAINT, MISC	680-8700-65073	9.95
AMAZON CAPITAL SERVICES	13GT-7MKN-QPV1	11/17/2025	REPAIR/MAINT, MISC	680-8700-65990	6.99
Vendor 103081 - AMAZON CAPITAL SERVICES Total:					5,277.71
Vendor: 003875 - AMERICAN RED CROSS					
AMERICAN RED CROSS	23013649	11/17/2025	LIFEGUARDING RECERTIFICAT...	680-8700-62300	282.00
Vendor 003875 - AMERICAN RED CROSS Total:					282.00
Vendor: 090592 - ASCENDANCE TRUCK CENTERS					
ASCENDANCE TRUCK CENTERS	RA30100682401	11/17/2025	TRANSMISSION REPAIR	110-2100-63320	2,217.29
Vendor 090592 - ASCENDANCE TRUCK CENTERS Total:					2,217.29
Vendor: 005257 - BANKERS TRUST COMPANY					
BANKERS TRUST COMPANY	251012-849473	11/17/2025	INVESTMENT ACCT FEE FY26 1...	001-6500-64500	5,589.15
Vendor 005257 - BANKERS TRUST COMPANY Total:					5,589.15

Expense Approval Report

Post Dates: 11/17/2025 - 11/17/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 104836 - BEEBE'S CAMERA AND CLEAN LLC					
BEEBE'S CAMERA AND CLEAN ... 64		11/17/2025	REPAIR/MAINT	001-4100-63100	500.00
Vendor 104836 - BEEBE'S CAMERA AND CLEAN LLC Total:					500.00
Vendor: 100097 - BOUND TREE MEDICAL LLC					
BOUND TREE MEDICAL LLC	85981000	11/17/2025	AMBULANCE MEDICAL SUPPLI...	001-1600-65070	1,887.89
BOUND TREE MEDICAL LLC	85984862	11/17/2025	AMBULANCE MEDICAL SUPPLI...	001-1600-65070	42.75
Vendor 100097 - BOUND TREE MEDICAL LLC Total:					1,930.64
Vendor: 100453 - BRAVO GREATER DES MOINES					
BRAVO GREATER DES MOINES	28E 1ST FY26	11/17/2025	28E 1ST QTR FY26 CONTRIBUT...	001-5100-64130	20,722.46
Vendor 100453 - BRAVO GREATER DES MOINES Total:					20,722.46
Vendor: 101330 - BRICK GENTRY P.C.					
BRICK GENTRY P.C.	456059	11/17/2025	MISC CONTRACTUAL	001-4100-64990	60.00
BRICK GENTRY P.C.	467200	11/17/2025	LEGAL SERVICE FEES	001-1700-64110	656.25
BRICK GENTRY P.C.	467201	11/17/2025	LEGAL SERVICE FEES	001-1500-64110	580.00
BRICK GENTRY P.C.	467201 SEWER	11/17/2025	LEGAL SERVICE FEES	610-8300-64110	160.00
BRICK GENTRY P.C.	467202	11/17/2025	GENERAL LEGAL SERVICE FEES	001-6500-64110	8,060.00
BRICK GENTRY P.C.	467202 COMM DEV	11/17/2025	LEGAL SERVICE FEES	001-1700-64110	2,240.00
BRICK GENTRY P.C.	467202 FIRE	11/17/2025	LEGAL SERVICE FEES	001-1500-64110	200.00
BRICK GENTRY P.C.	467202 STREETS	11/17/2025	LEGAL SERVICE FEES	110-2100-64110	127.50
BRICK GENTRY P.C.	467203	11/17/2025	LEGAL SERVICE FEES	001-6250-64110	1,400.00
BRICK GENTRY P.C.	467204	11/17/2025	LEGAL SERVICE FEES	001-1100-64110	420.00
BRICK GENTRY P.C.	467205	11/17/2025	LEGAL SERVICE FEES	001-1100-64110	937.50
Vendor 101330 - BRICK GENTRY P.C. Total:					14,841.25
Vendor: 007816 - CAPITAL CITY EQUIPMENT					
CAPITAL CITY EQUIPMENT	316255	11/17/2025	REPAIR PARTS	001-4300-63320	47.24
Vendor 007816 - CAPITAL CITY EQUIPMENT Total:					47.24
Vendor: 104837 - CENGAGE GROUP					
CENGAGE GROUP	999101629531	11/17/2025	LIBRARY BOOKS & PERIODICA...	001-4100-65020	65.58
Vendor 104837 - CENGAGE GROUP Total:					65.58
Vendor: 008180 - CENTER POINT LARGE PRINT					
CENTER POINT LARGE PRINT	2203848	11/17/2025	LIBRARY BOOKS & PERIODICA...	001-4100-65020	40.49
CENTER POINT LARGE PRINT	2208660	11/17/2025	LIBRARY BOOKS & PERIODICA...	001-4100-65020	47.25
Vendor 008180 - CENTER POINT LARGE PRINT Total:					87.74
Vendor: 101070 - CENTRAL IOWA PEST CONTROL SRVCS					
CENTRAL IOWA PEST CONTRO...	20215	11/17/2025	PEST CONTROL	001-6500-63100	195.00
Vendor 101070 - CENTRAL IOWA PEST CONTROL SRVCS Total:					195.00
Vendor: 055927 - CENTURYLINK					
CENTURYLINK	NOV 2025 4971	11/17/2025	MONTHLY SERVICE	001-6210-63730	76.08
CENTURYLINK	NOV 2025 9409	11/17/2025	MONTHLY SERVICE	001-6210-63730	74.62
Vendor 055927 - CENTURYLINK Total:					150.70
Vendor: 008249 - CERTIFIED POWER INC					
CERTIFIED POWER INC	40541139	11/17/2025	SIGHT/TEMPERATURE GAUGE	110-2100-63320	71.82
Vendor 008249 - CERTIFIED POWER INC Total:					71.82
Vendor: 101724 - CINTAS CORPORATION					
CINTAS CORPORATION	9344898616	11/17/2025	CINTAS	610-8300-64990	234.00
Vendor 101724 - CINTAS CORPORATION Total:					234.00
Vendor: 008640 - CITY SUPPLY CORPORATION					
CITY SUPPLY CORPORATION	S1836223.001	11/17/2025	ELKAY PUSH BUTTON ASSEMB...	001-4300-63320	121.09
Vendor 008640 - CITY SUPPLY CORPORATION Total:					121.09
Vendor: 104758 - Comiskey Glass, LLC					
Comiskey Glass, LLC	1166-1276	11/17/2025	SKYLIGHT REPAIR	001-4100-63100	16,707.00
Vendor 104758 - Comiskey Glass, LLC Total:					16,707.00
Vendor: 009270 - CONTINENTAL RESEARCH CORP					
CONTINENTAL RESEARCH CO...	67508	11/17/2025	ACTION	001-4300-65070	251.83
Vendor 009270 - CONTINENTAL RESEARCH CORP Total:					251.83

Expense Approval Report

Post Dates: 11/17/2025 - 11/17/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 104842 - COOK, KENNETH					
COOK, KENNETH	FY26 APP 5	11/17/2025	HOME BASE IOWA APP	001-5200-65990	1,500.00
Vendor 104842 - COOK, KENNETH Total:					1,500.00
Vendor: 104777 - DELTA DENTAL OF IOWA					
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-0000-21219	375.00
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-1100-61502	168.10
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-1500-61502	18.71
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-1600-61502	106.05
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-1700-61502	55.60
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-4100-61502	32.92
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-4200-61502	18.02
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-4300-61502	4.26
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-6150-61502	3.58
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-6200-61502	22.06
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-6210-61502	25.64
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	001-6250-61502	21.72
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	110-2100-61502	42.70
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	610-8300-61502	69.08
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	680-8700-61502	26.06
DELTA DENTAL OF IOWA	43309000000202511	11/17/2025	Vision Insurance	820-9302-64080	60.98
Vendor 104777 - DELTA DENTAL OF IOWA Total:					1,050.48
Vendor: 104823 - DIGITECH COMPUTER LLC					
DIGITECH COMPUTER LLC	618001122	11/17/2025	OCTOBER 2025 EMS FEES	001-1600-64500	9,946.22
Vendor 104823 - DIGITECH COMPUTER LLC Total:					9,946.22
Vendor: 011879 - DOWNEY TIRE PROS					
DOWNEY TIRE PROS	36746	11/17/2025	TIRE REPAIR UNIT 231	001-1100-63320	29.98
DOWNEY TIRE PROS	36761	11/17/2025	TIRE REPAIR	610-8300-63320	27.98
Vendor 011879 - DOWNEY TIRE PROS Total:					57.96
Vendor: 011880 - DOWNING CONST. INC.					
DOWNING CONST. INC.	24-504-200	11/17/2025	STREET PATCH - SIMPSON GY...	110-2100-65070	3,500.00
Vendor 011880 - DOWNING CONST. INC. Total:					3,500.00
Vendor: 102092 - DUST PROS JANITORIAL					
DUST PROS JANITORIAL	3429	11/17/2025	JANITORIAL SERVICES	001-1100-65071	257.00
DUST PROS JANITORIAL	3449	11/17/2025	JANITORIAL SERVICES	001-6500-65071	84.00
DUST PROS JANITORIAL	3450	11/17/2025	RENTAL CLEANUP-WINE WITC...	340-7500-63100	100.00
DUST PROS JANITORIAL	3451	11/17/2025	JANITORIAL SUPPLIES	001-4200-65070	147.50
DUST PROS JANITORIAL	3452	11/17/2025	JANITORIAL SERVICES	001-6500-65071	150.00
DUST PROS JANITORIAL	3453	11/17/2025	JANITORIAL SERVICES	001-4100-64090	1,500.00
DUST PROS JANITORIAL	3454	11/17/2025	JANITORIAL SERVICES	001-4100-64090	255.00
Vendor 102092 - DUST PROS JANITORIAL Total:					2,493.50
Vendor: 103706 - ELIXIR RX OPTIONS					
ELIXIR RX OPTIONS	603876	11/17/2025	411 Rx	001-1100-64120	64.06
Vendor 103706 - ELIXIR RX OPTIONS Total:					64.06
Vendor: 104419 - FILTER SHOP, THE					
FILTER SHOP, THE	263702	11/17/2025	HVAC FILTERS	610-8350-63100	206.40
Vendor 104419 - FILTER SHOP, THE Total:					206.40
Vendor: 100938 - FIRE SERVICE TRAINING BUREAU					
FIRE SERVICE TRAINING BURE...	260650	11/17/2025	FF1 WRITTEN & PRACTICAL - ...	001-1500-62300	50.00
Vendor 100938 - FIRE SERVICE TRAINING BUREAU Total:					50.00
Vendor: 018096 - GALLS LLC					
GALLS LLC	30853213	11/17/2025	BULLETPROOF VEST - HACKETT	001-1100-61810	759.59
Vendor 018096 - GALLS LLC Total:					759.59
Vendor: 104841 - GIBSON, GABE					
GIBSON, GABE	1012025	11/17/2025	YOUTH COUNCIL BREAKFAST	001-6100-67215	96.25
Vendor 104841 - GIBSON, GABE Total:					96.25
Vendor: 019885 - GRAINGER INC					
GRAINGER INC	803070341	11/17/2025	PARTS KIT FOR BOILER BACKF...	001-6500-63100	108.67

Expense Approval Report

Post Dates: 11/17/2025 - 11/17/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
GRAINGER INC	9694109340	11/17/2025	ROD & SHOE, SILVER ALUMIN...	001-6500-63100	49.99
GRAINGER INC	9695396839	11/17/2025	DIESEL/KEROSENE TRANSFER ...	610-8350-65072	237.37
GRAINGER INC	9699943560	11/17/2025	ROD AND SHOE, SILVER ALUM...	001-6500-63100	-49.99
Vendor 019885 - GRAINGER INC Total:					346.04

Vendor: 101369 - GREATER DM CONVENTION & VISITORS BUREAU

GREATER DM CONVENTION &...	24816	11/17/2025	CVB OCTOBER 2025 CONTRIB...	001-5100-64130	6,889.58
Vendor 101369 - GREATER DM CONVENTION & VISITORS BUREAU Total:					6,889.58

Vendor: 020400 - GRIMES ASPHALT & PAVING

GRIMES ASPHALT & PAVING	28586	11/17/2025	HOT ASPHALT	110-2100-65070	111.75
GRIMES ASPHALT & PAVING	28599	11/17/2025	HOT ASPHALT	110-2100-65070	78.97
GRIMES ASPHALT & PAVING	28607	11/17/2025	HOT ASPHALT	110-2100-65070	126.65
GRIMES ASPHALT & PAVING	28627	11/17/2025	HOT ASPHALT	110-2100-65070	111.75
GRIMES ASPHALT & PAVING	28639	11/17/2025	HOT ASPHALT	110-2100-65070	58.11
Vendor 020400 - GRIMES ASPHALT & PAVING Total:					487.23

Vendor: 104838 - HANIGAN WRITING SERVICE

HANIGAN WRITING SERVICE	02029	11/17/2025	SPEAKER FEE - ROGUES & HE...	001-4100-65079	75.00
Vendor 104838 - HANIGAN WRITING SERVICE Total:					75.00

Vendor: 101362 - HENDERSON PRODUCTS INC

HENDERSON PRODUCTS INC	432361	11/17/2025	MOTOR, H7YD, KIT, SEAL ASSY	110-2500-63320	985.67
HENDERSON PRODUCTS INC	432606	11/17/2025	MOTOR	110-2500-63320	344.65
Vendor 101362 - HENDERSON PRODUCTS INC Total:					1,330.32

Vendor: 104063 - HOTEL POMMIER

HOTEL POMMIER	2563	11/17/2025	HOTEL FOR PUBLIC WORKS DI...	110-2100-65990	109.76
Vendor 104063 - HOTEL POMMIER Total:					109.76

Vendor: 022880 - HUTCHINSON SALT CO. LLC

HUTCHINSON SALT CO. LLC	199589	11/17/2025	MEDIUM ROCK	110-2500-65070	2,009.39
HUTCHINSON SALT CO. LLC	199590	11/17/2025	MEDIUM ROCK	110-2500-65070	2,112.26
HUTCHINSON SALT CO. LLC	199591	11/17/2025	MEDIUM ROCK	110-2500-65070	2,270.76
HUTCHINSON SALT CO. LLC	199592	11/17/2025	MEDIUM ROCK	110-2500-65070	2,177.03
HUTCHINSON SALT CO. LLC	199593	11/17/2025	MEDIUM ROCK	110-2500-65070	2,130.55
HUTCHINSON SALT CO. LLC	199594	11/17/2025	MEDIUM ROCK	110-2500-65070	2,138.93
HUTCHINSON SALT CO. LLC	199595	11/17/2025	MEDIUM ROCK	110-2500-65070	1,942.34
HUTCHINSON SALT CO. LLC	199596	11/17/2025	MEDIUM ROCK	110-2500-65070	2,108.45
HUTCHINSON SALT CO. LLC	199597	11/17/2025	MEDIUM ROCK	110-2500-65070	1,992.63
HUTCHINSON SALT CO. LLC	199598	11/17/2025	MEDIUM ROCK	110-2500-65070	2,147.32
HUTCHINSON SALT CO. LLC	199599	11/17/2025	MEDIUM ROCK	110-2500-65070	2,122.17
HUTCHINSON SALT CO. LLC	199600	11/17/2025	MEDIUM ROCK	110-2500-65070	1,186.43
Vendor 022880 - HUTCHINSON SALT CO. LLC Total:					24,338.26

Vendor: 008629 - IMU - UTILITIES

IMU - UTILITIES	10506101 FIBER	11/17/2025	TELEPHONE SERVICE	001-6210-63730	516.00
IMU - UTILITIES	10506101 FIBER	11/17/2025	FIBER	001-6210-64190	569.00
IMU - UTILITIES	10506101 FIBER	11/17/2025	FIBER - N HOWARD	340-7500-63100	53.39
IMU - UTILITIES	10506120 SEWER	11/17/2025	UTILITIES	610-8325-63710	6,421.18
IMU - UTILITIES	10506824 TRAIL	11/17/2025	UTILITIES TRAILHEAD MCVEY	001-4300-63710	72.86
IMU - UTILITIES	10507060 ACT CTR	11/17/2025	IMU UTILITIES ACTIVITY CENT...	001-4200-63710	671.53
IMU - UTILITIES	10507414 MOATS	11/17/2025	UTILITIES MOATS	001-4300-63710	78.89
IMU - UTILITIES	10507451 FIRE	11/17/2025	206 N 1ST UTILITIES	001-1500-63710	67.75
IMU - UTILITIES	10507619 STREETS	11/17/2025	UTILITIES 706 N 6TH	110-2100-63710	1,459.88
IMU - UTILITIES	10507702 IWC	11/17/2025	IMU UTILITIES	680-8700-63710	12,714.46
IMU - UTILITIES	10508135 BARKER	11/17/2025	UTILITIES BARKER	001-4300-63710	46.07
IMU - UTILITIES	10508162 SHOP	11/17/2025	UTILITIES SHOP	001-4300-63710	186.18
IMU - UTILITIES	10508340 110 HOWARD	11/17/2025	UTILITIES 110 N HOWARD	340-7500-63710	85.05
IMU - UTILITIES	10508525 LIBRARY	11/17/2025	UTILITIES	001-4100-63710	1,391.15
IMU - UTILITIES	10509390 MEM BLDG	11/17/2025	IMU UTILITIES VMAC	001-4500-63710	742.43
IMU - UTILITIES	10509893 FIRE JEFFERSON	11/17/2025	410 N JEFFERSON UTILITIES	001-1500-63710	179.21
IMU - UTILITIES	10510454 ADULT SB	11/17/2025	IMU UTILITIES ADULT SOFTBA...	001-4200-63710	762.08
IMU - UTILITIES	10510751 CITY	11/17/2025	RENEWABLE	001-1500-63710	53.00
IMU - UTILITIES	10510751 CITY	11/17/2025	UTILITIES	001-6500-63710	5,693.05

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IMU - UTILITIES	10510751 CITY	11/17/2025	BUXTON OFFICE	001-6500-63710	236.35
IMU - UTILITIES	10510751 CITY	11/17/2025	STREETLIGHTS	110-2300-63780	9,409.96
IMU - UTILITIES	10511355 HWY	11/17/2025	UTILITIES 65/69 IRRIGATION	001-4300-63710	314.64
IMU - UTILITIES	10511951 CAMP	11/17/2025	UTILITIES CAMPGROUND PICK...	001-4300-63710	444.13
IMU - UTILITIES	10511971 PICKARD	11/17/2025	UTILITIES-PICKARD YOUTH SB`	001-4200-63710	336.48
IMU - UTILITIES	10512163 DOG	11/17/2025	UTILITIES - DOWNEY (DOG PA...	001-4300-63710	68.16
IMU - UTILITIES	10512768 MCCORD	11/17/2025	UTILITIES MCCORD	001-4300-63710	75.71
IMU - UTILITIES	10513475 114 HOWARD	11/17/2025	114 N HOWARD UTILITIES	340-7500-63710	642.57
IMU - UTILITIES	10513669 MEMORIAL	11/17/2025	UTILITIES MEMORIAL PARK	001-4300-63710	75.64
IMU - UTILITIES	10513713 BUXTON	11/17/2025	UTILITIES BUXTON	001-4300-63710	683.23
Vendor 008629 - IMU - UTILITIES Total:					44,050.03

Vendor: 023670 - IMWCA

IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-1100-61599	3,602.89
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-1500-61599	4,892.36
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-1600-61599	2,434.98
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-1700-61599	192.96
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-2900-61599	6.75
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-4100-61599	29.36
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-4200-61599	352.29
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-4300-61599	321.43
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-4500-61599	118.34
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-6100-61599	2.89
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-6150-61599	20.57
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-6200-61599	13.61
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-6210-61599	129.32
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-6220-61599	88.24
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-6250-61599	10.82
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	001-6500-65990	915.41
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	110-2100-61599	1,370.57
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	610-8300-61599	447.64
IMWCA	95956	11/17/2025	INSTALLMENT #5 WORKER'S ...	680-8700-61599	137.57
Vendor 023670 - IMWCA Total:					15,088.00

Vendor: 103151 - INDEPENDENT ADVOCATE

INDEPENDENT ADVOCATE	7107	11/17/2025	20251006 CC MINUTES	001-6500-64020	585.90
INDEPENDENT ADVOCATE	7116	11/17/2025	20251013 CC SS MINUTES	001-6500-64020	18.90
INDEPENDENT ADVOCATE	7136	11/17/2025	ORDINANCE 1783 AMENDME...	001-6500-64020	26.46
INDEPENDENT ADVOCATE	7136	11/17/2025	ORDINANCE 1784 AMENDME...	001-6500-64020	25.20
INDEPENDENT ADVOCATE	7136	11/17/2025	ORDINANCE 1785 AMENDME...	001-6500-64020	160.65
INDEPENDENT ADVOCATE	7136	11/17/2025	ORDINANCE 1786 AMENDME...	001-6500-64020	37.17
Vendor 103151 - INDEPENDENT ADVOCATE Total:					854.28

Vendor: 024727 - INDIANOLA MUNICIPAL UTILITIES

INDIANOLA MUNICIPAL UTILIT...2596		11/17/2025	SEWER UTILITY SERVICES	610-8300-64905	13,836.67
INDIANOLA MUNICIPAL UTILIT...2596		11/17/2025	STORM WATER UTILITY SERVI...	650-9000-64905	4,348.67
INDIANOLA MUNICIPAL UTILIT...2596		11/17/2025	RECYCLING UTILITY SERVICES	670-8400-64905	1,581.33
INDIANOLA MUNICIPAL UTILIT...2598		11/17/2025	SEWER CREDIT CARD PROCESS...	610-8300-64990	5,261.23
INDIANOLA MUNICIPAL UTILIT...2598		11/17/2025	SWU CREDIT CARD PROCESSI...	650-9000-64990	298.93
INDIANOLA MUNICIPAL UTILIT...2598		11/17/2025	RECYCLING CREDIT CARD PRO...	670-8400-64990	418.51
Vendor 024727 - INDIANOLA MUNICIPAL UTILITIES Total:					25,745.34

Vendor: 024851 - IOWA ONE CALL

IOWA ONE CALL	276390	11/17/2025	WRRD LOCATES	610-8300-64990	184.50
Vendor 024851 - IOWA ONE CALL Total:					184.50

Vendor: 091035 - IOWA POETRY ASSOCIATION

IOWA POETRY ASSOCIATION	OCT 2025	11/17/2025	LYRICAL IOWA 2025	001-4100-65020	12.75
Vendor 091035 - IOWA POETRY ASSOCIATION Total:					12.75

Vendor: 024891 - IOWA SIGNAL INC.

IOWA SIGNAL INC.	6740	11/17/2025	FLASHER REMOVAL - IOWA A...	110-2100-63451	1,555.00
IOWA SIGNAL INC.	6741	11/17/2025	FLASHER REMOVAL - IOWA A...	110-2100-63451	1,555.00

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IOWA SIGNAL INC.	6743	11/17/2025	REPLACED SOUTHBOUND GRE...	110-2100-63451	405.00
Vendor 024891 - IOWA SIGNAL INC. Total:					3,515.00
Vendor: 025020 - IOWA WATER MANAGEMENT CO.					
IOWA WATER MANAGEMENT...	218066	11/17/2025	LIBRARY WATER MGMT	001-4100-63100	54.48
IOWA WATER MANAGEMENT...	218066	11/17/2025	MUN WTR MGMT	001-6500-63100	169.98
Vendor 025020 - IOWA WATER MANAGEMENT CO. Total:					224.46
Vendor: 080252 - IOWA-DES MOINES SUPPLY INC.					
IOWA-DES MOINES SUPPLY IN...	510705	11/17/2025	MATERIALS/SUPPLIES MEMBE...	680-8700-65074	737.33
Vendor 080252 - IOWA-DES MOINES SUPPLY INC. Total:					737.33
Vendor: 026351 - JETCO INC					
JETCO INC	18902	11/17/2025	VALVE ISSUE	610-8350-63410	2,379.00
JETCO INC	18889	11/17/2025	CPT GAS DETECTION SENSOR	610-8325-63410	2,728.75
Vendor 026351 - JETCO INC Total:					5,107.75
Vendor: 104766 - JOHN DEERE FINANCIAL					
JOHN DEERE FINANCIAL	4150805	11/17/2025	OIL	001-4300-63320	40.97
JOHN DEERE FINANCIAL	4151091	11/17/2025	ANTIFREEZE	110-2100-63320	23.96
Vendor 104766 - JOHN DEERE FINANCIAL Total:					64.93
Vendor: 102429 - JV TRUCKING LLC					
JV TRUCKING LLC	7721	11/17/2025	ICE CONTROL SAND	110-2500-65070	959.25
JV TRUCKING LLC	7722	11/17/2025	ICE CONTROL SAND	110-2500-65070	2,251.25
JV TRUCKING LLC	7723	11/17/2025	ICE CONTROL SAND	110-2500-65070	2,232.25
JV TRUCKING LLC	7724	11/17/2025	ICE CONTROL SAND	110-2500-65070	754.50
Vendor 102429 - JV TRUCKING LLC Total:					6,197.25
Vendor: 101010 - KAPPELMAN APPLIANCE					
KAPPELMAN APPLIANCE	103025	11/17/2025	REPAIR DRYER	680-8700-63410	319.40
Vendor 101010 - KAPPELMAN APPLIANCE Total:					319.40
Vendor: 104834 - LEAGUE OF NEBRASKA MUNICIPALITIES					
LEAGUE OF NEBRASKA MUNIC...	195323	11/17/2025	ONLINE JOB AD - PUBLIC WOR...	110-2100-64020	157.30
Vendor 104834 - LEAGUE OF NEBRASKA MUNICIPALITIES Total:					157.30
Vendor: 104643 - LEGACY EMERGENCY VEHICLES LLC					
LEGACY EMERGENCY VEHICLE...	SO #P1042	11/17/2025	V&E FIRE/EMS	890-9300-67101	307,362.00
Vendor 104643 - LEGACY EMERGENCY VEHICLES LLC Total:					307,362.00
Vendor: 032620 - LOGAN CONTRACTORS SUPPLY INC.					
LOGAN CONTRACTORS SUPPLY..	G50758	11/17/2025	AIR HOSE	110-2100-63320	162.39
LOGAN CONTRACTORS SUPPLY..	G53131	11/17/2025	3405-M IA APPROVED, 2 PALL...	110-2100-65083	4,005.00
LOGAN CONTRACTORS SUPPLY..	G55579	11/17/2025	MATERIALS/SUPPLIES STORM...	110-2100-65083	4,005.00
Vendor 032620 - LOGAN CONTRACTORS SUPPLY INC. Total:					8,172.39
Vendor: 100467 - MACQUEEN EQUIPMENT LLC					
MACQUEEN EQUIPMENT LLC	P57056	11/17/2025	BOOTS	001-1500-65500	545.00
MACQUEEN EQUIPMENT LLC	P29185	11/17/2025	CLIMBER WHEEL	610-8325-63410	504.61
Vendor 100467 - MACQUEEN EQUIPMENT LLC Total:					1,049.61
Vendor: 101313 - MATHESON TRI-GAS INC					
MATHESON TRI-GAS INC	52585500	11/17/2025	OXYGEN	001-1600-65070	219.81
Vendor 101313 - MATHESON TRI-GAS INC Total:					219.81
Vendor: 034020 - MCCOY HARDWARE INC					
MCCOY HARDWARE INC	A689155	11/17/2025	FAUCET REPLACEMENT PARTS	001-1500-63100	21.58
MCCOY HARDWARE INC	A689342	11/17/2025	SS CLAMP	001-6220-65070	5.02
MCCOY HARDWARE INC	A689652	11/17/2025	PARTS FOR MENS SINK	001-6500-63100	11.84
MCCOY HARDWARE INC	A689676	11/17/2025	BLDG HARDWARE	001-6220-65070	1.60
MCCOY HARDWARE INC	A689680	11/17/2025	BLDG HARDWARE	001-6220-65070	1.60
MCCOY HARDWARE INC	A690367	11/17/2025	CONCRETE PATCH	110-2100-65088	21.42
Vendor 034020 - MCCOY HARDWARE INC Total:					63.06
Vendor: 104510 - MCFARLAND, KELSEY					
MCFARLAND, KELSEY	101625	11/17/2025	MILEAGE - HUXLEY LIBRARY	001-4100-62700	63.84
Vendor 104510 - MCFARLAND, KELSEY Total:					63.84

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Vendor: 102416 - MEDPRO DISPOSAL LLC					
MEDPRO DISPOSAL LLC	1610704	11/17/2025	MED WASTE DISPOSAL	001-1600-64990	310.01
Vendor 102416 - MEDPRO DISPOSAL LLC Total:					310.01
Vendor: 104735 - MERCYONE OCCUPATIONAL HEALTH CLINIC					
MERCYONE OCCUPATIONAL H...	64769	11/17/2025	BAT - HAIR	110-2100-64121	111.00
Vendor 104735 - MERCYONE OCCUPATIONAL HEALTH CLINIC Total:					111.00
Vendor: 034600 - MID AMERICAN ENERGY CO.					
MID AMERICAN ENERGY CO.	59090-18015 LIBRARY	11/17/2025	NATURAL GAS	001-4100-63710	40.97
Vendor 034600 - MID AMERICAN ENERGY CO. Total:					40.97
Vendor: 035811 - MUNICIPAL PIPE TOOL CO.					
MUNICIPAL PIPE TOOL CO.	38468	11/17/2025	BATTERY	610-8325-63410	358.46
Vendor 035811 - MUNICIPAL PIPE TOOL CO. Total:					358.46
Vendor: 035813 - MURPHY TRACTOR & EQUIPMENT					
MURPHY TRACTOR & EQUIPM...	2554393	11/17/2025	HAULING JOHN DEERE TO MU...	110-2100-63320	422.84
Vendor 035813 - MURPHY TRACTOR & EQUIPMENT Total:					422.84
Vendor: 102901 - MUTUAL OF OMAHA					
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-0000-21206	1,381.95
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-1100-61550	1,902.74
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-1500-61550	229.27
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-1600-61550	1,299.20
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-1700-61550	399.80
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-4100-61550	380.89
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-4200-61550	311.26
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-4300-61550	279.34
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-6150-61550	94.00
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-6200-61550	238.30
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-6210-61550	406.02
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	001-6250-61550	173.57
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	110-2100-61550	557.30
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	610-8300-61550	537.73
MUTUAL OF OMAHA	1966512516	11/17/2025	LIFE, AD&D,LTD, STD	680-8700-61550	244.08
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-0000-21218	1,577.11
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-1100-61501	1,424.18
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-1500-61501	146.98
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-1600-61501	832.88
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-1700-61501	345.11
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-4100-61501	287.32
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-4200-61501	245.98
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-4300-61501	89.06
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-6150-61501	23.86
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-6200-61501	188.19
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-6210-61501	212.05
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	001-6250-61501	198.26
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	110-2100-61501	400.24
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	610-8300-61501	608.57
MUTUAL OF OMAHA	1974919920	11/17/2025	Dental Insurance	680-8700-61501	170.76
Vendor 102901 - MUTUAL OF OMAHA Total:					15,186.00
Vendor: 035949 - NAPA AUTO PARTS					
NAPA AUTO PARTS	126574	11/17/2025	OIL DRY	110-2100-65076	449.72
NAPA AUTO PARTS	126744	11/17/2025	FUEL CAP REPLACEMENT - A...	001-1600-65051	27.29
Vendor 035949 - NAPA AUTO PARTS Total:					477.01
Vendor: 024738 - NORWALK READY-MIXED CONCRETE INC					
NORWALK READY-MIXED CO...	377504	11/17/2025	LIMESTONE 1707 N 14TH ST	110-2100-65083	3,570.00
NORWALK READY-MIXED CO...	377589	11/17/2025	LIMESTONE 1700 N 14TH ST	110-2100-65083	2,677.50
NORWALK READY-MIXED CO...	377698	11/17/2025	LIMESTONE 1700 N 14TH ST	110-2100-65083	2,275.88
NORWALK READY-MIXED CO...	377810	11/17/2025	LIMESTONE 1707 N 14TH ST	110-2100-65083	2,543.63
Vendor 024738 - NORWALK READY-MIXED CONCRETE INC Total:					11,067.01

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Vendor: 100711 - OPN ARCHITECTS INC					
OPN ARCHITECTS INC	24847000-10	11/17/2025	LIBRARY CONCEPT & COMMU...	301-4100-67900	3,651.18
Vendor 100711 - OPN ARCHITECTS INC Total:					3,651.18
Vendor: 040157 - O'REILLY AUTO PARTS					
O'REILLY AUTO PARTS	0337-171281	11/17/2025	PULLER	110-2100-63320	159.98
O'REILLY AUTO PARTS	0337-171282	11/17/2025	PULLERS, FUEL FILTERS ETC	110-2100-63320	26.65
O'REILLY AUTO PARTS	0337-171306	11/17/2025	TRANSYND	110-2100-63320	57.99
O'REILLY AUTO PARTS	0337-171416	11/17/2025	CABIN, FUEL, & AIR FILTERS	110-2100-63320	37.16
O'REILLY AUTO PARTS	0337-171550	11/17/2025	OIL & AIR FILTERS	110-2100-63320	63.95
O'REILLY AUTO PARTS	0337-171596	11/17/2025	15 & 20 AMP PRO-PA	110-2100-63320	25.98
O'REILLY AUTO PARTS	0337-171606	11/17/2025	FUEL FILTERS	110-2100-63320	191.16
O'REILLY AUTO PARTS	0337-172517	11/17/2025	OIL, AIR, & CABIN FILTERS	110-2100-63320	154.05
O'REILLY AUTO PARTS	0337-172552	11/17/2025	OIL FILTER	110-2100-63320	25.41
O'REILLY AUTO PARTS	0337-172754	11/17/2025	OIL FILTERS	110-2100-63320	67.35
O'REILLY AUTO PARTS	0337-172778	11/17/2025	OIL & FILTERS	110-2100-63320	137.10
Vendor 040157 - O'REILLY AUTO PARTS Total:					946.78
Vendor: 104251 - PLAYAWAY PRODUCTS LLC					
PLAYAWAY PRODUCTS LLC	513843	11/17/2025	LIBRARY BOOKS & PERIODICA...	001-4100-65020	185.97
PLAYAWAY PRODUCTS LLC	515588	11/17/2025	LIBRARY BOOKS & PERIODICA...	001-4100-65020	330.39
Vendor 104251 - PLAYAWAY PRODUCTS LLC Total:					516.36
Vendor: 103080 - PROSCREENING LLC					
PROSCREENING LLC	247408-3	11/17/2025	PRE-EMPLOYMENT SCREENIN...	680-8700-64990	333.00
Vendor 103080 - PROSCREENING LLC Total:					333.00
Vendor: 104840 - RADAR ROAD TEC					
RADAR ROAD TEC	7238	11/17/2025	RADAR CERT	001-1100-64190	600.00
Vendor 104840 - RADAR ROAD TEC Total:					600.00
Vendor: 103982 - RT'S LAWN & LANDSCAPE LLC					
RT'S LAWN & LANDSCAPE LLC	38-2025	11/17/2025	MOWING - 700 S Y ST - ABAT...	001-1700-64111	275.00
RT'S LAWN & LANDSCAPE LLC	39-2025	11/17/2025	MOWING - 2110 W 2ND AVE -...	001-1700-64111	165.00
Vendor 103982 - RT'S LAWN & LANDSCAPE LLC Total:					440.00
Vendor: 050255 - SOUTH CENTRAL IOWA LANDFILL					
SOUTH CENTRAL IOWA LANDF...	OCT STMT	11/17/2025	FALL CLEAN UP	110-2100-64990	409.00
Vendor 050255 - SOUTH CENTRAL IOWA LANDFILL Total:					409.00
Vendor: 104527 - SPORTSMAN SOLUTIONS LC					
SPORTSMAN SOLUTIONS LC	1428	11/17/2025	PICKARD SPONSORSHIP - PEPSI	001-4200-64990	780.00
Vendor 104527 - SPORTSMAN SOLUTIONS LC Total:					780.00
Vendor: 103288 - SPRINGER PROFESSIONAL HOME SERVICES					
SPRINGER PROFESSIONAL H...	976283	11/17/2025	PEST CONTROL	001-4100-63100	91.30
Vendor 103288 - SPRINGER PROFESSIONAL HOME SERVICES Total:					91.30
Vendor: 104244 - STAPLES					
STAPLES	7007524436	11/17/2025	COPIER PAPER	001-6200-65060	377.60
Vendor 104244 - STAPLES Total:					377.60
Vendor: 023245 - STATE HYGIENIC LABORATORY					
STATE HYGIENIC LABORATORY	310930	11/17/2025	ANNUAL TESTING	610-8350-64200	593.50
Vendor 023245 - STATE HYGIENIC LABORATORY Total:					593.50
Vendor: 080126 - STEVESON, STEPHANIE					
STEVESON, STEPHANIE	7387	11/17/2025	A CHANCE TO DANCE INSTRU...	001-4200-64990	344.50
Vendor 080126 - STEVESON, STEPHANIE Total:					344.50
Vendor: 101016 - T.R.M. DISPOSAL LLC					
T.R.M. DISPOSAL LLC	37720	11/17/2025	TRASH REMOVAL	001-4100-64090	125.00
Vendor 101016 - T.R.M. DISPOSAL LLC Total:					125.00
Vendor: 103203 - TEXTCASTER					
TEXTCASTER	40591	11/17/2025	TEXTING SERVICE	001-4200-64190	195.53
Vendor 103203 - TEXTCASTER Total:					195.53

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Post Dates: 11/17/2025 - 11/17/2025

Vendor Name	Payable Number	Post Date	Description (Item)	Account Number	Amount
Vendor: 101914 - TRANSUNION RISK AND ALTERNATIVE					
TRANSUNION RISK AND ALTE...	305736-202510-1	11/17/2025	TRANSUNION CONTRACT	001-1100-64990	100.00
Vendor 101914 - TRANSUNION RISK AND ALTERNATIVE Total:					100.00
Vendor: 092085 - TRUCK CENTER COMPANIES - DES MOINES					
TRUCK CENTER COMPANIES - ...	RA301070783 2	11/17/2025	REPAIR/MAINT VEHICLE	110-2100-63320	26.25
TRUCK CENTER COMPANIES - ...	XA30146391901	11/17/2025	AIR SPRING-CAB SUSP	110-2100-63320	91.02
TRUCK CENTER COMPANIES - ...	XA30146505401`	11/17/2025	MOUNTING STRAP-AIR TANK ...	110-2100-63320	1,344.57
Vendor 092085 - TRUCK CENTER COMPANIES - DES MOINES Total:					1,461.84
Vendor: 053754 - TRUCK EQUIPMENT INC					
TRUCK EQUIPMENT INC	319121	11/17/2025	CUTTING EDGE KIT`	001-4300-63320	468.00
Vendor 053754 - TRUCK EQUIPMENT INC Total:					468.00
Vendor: 104839 - TUCKER, MACALAH					
TUCKER, MACALAH	2002700.004	11/17/2025	REFUND BUXTON ROOM	001-4200-66990	700.00
Vendor 104839 - TUCKER, MACALAH Total:					700.00
Vendor: 104556 - VANNONI, STACEY					
VANNONI, STACEY	OCTOBER/NOVEMBER 2025	11/17/2025	OCTOBER/NOVEMBER 2025 ...	001-6250-61440	50.00
Vendor 104556 - VANNONI, STACEY Total:					50.00
Vendor: 003535 - VERIZON WIRELESS					
VERIZON WIRELESS	6127015240	11/17/2025	WRRF LAPTOP	610-8300-63730	40.01
Vendor 003535 - VERIZON WIRELESS Total:					40.01
Vendor: 059862 - WARREN COUNTY RECORDER					
WARREN COUNTY RECORDER	OCTOBER 2025	11/17/2025	MAIN ST ENCROACHMENT	001-6500-64050	37.00
Vendor 059862 - WARREN COUNTY RECORDER Total:					37.00
Vendor: 009263 - WASTE MANAGEMENT OF IOWA					
WASTE MANAGEMENT OF IO...	8814977-0516-3	11/17/2025	YARD WASTE - BRUSH FACILITY	001-2900-64990	1,069.90
WASTE MANAGEMENT OF IO...	8849194-0516-4	11/17/2025	APPLIANCE ROLL OFFS	001-2900-64990	4,814.32
WASTE MANAGEMENT OF IO...	8855422-0516-0	11/17/2025	RECYCLING RESIDENTIAL	670-8400-64700	25,181.88
WASTE MANAGEMENT OF IO...	8855423-0516-8	11/17/2025	RECYCLING APARTMENTS	670-8400-64701	4,432.26
WASTE MANAGEMENT OF IO...	8856496-0516-3	11/17/2025	RECYCLING APARTMENTS	670-8400-64701	81.18
Vendor 009263 - WASTE MANAGEMENT OF IOWA Total:					35,579.54
Vendor: 060431 - WHITE, THAD					
WHITE, THAD	NOV 2025	11/17/2025	BENEFITS REIMBURSEMENT	001-1500-60110	57.00
WHITE, THAD	NOV 2025	11/17/2025	REFUNDS/REIMBURSEMENTS	001-1600-60110	57.00
Vendor 060431 - WHITE, THAD Total:					114.00
Vendor: 060437 - WIEGERT DISPOSAL CO.					
WIEGERT DISPOSAL CO.	SEPT 2025	11/17/2025	JANITORIAL SERVICES - PARK &..	001-4200-64090	50.00
WIEGERT DISPOSAL CO.	SEPT 2025	11/17/2025	JANITORIAL SERVICES - PARKS	001-4300-64090	1,020.00
WIEGERT DISPOSAL CO.	SEPT 2025	11/17/2025	JANITORIAL SERVICES - MEM...	001-4500-64090	95.00
WIEGERT DISPOSAL CO.	OCTOBER 2025	11/17/2025	JANITORIAL SERVICES - PARK &..	001-4200-64090	50.00
WIEGERT DISPOSAL CO.	OCTOBER 2025	11/17/2025	JANITORIAL SERVICES - PARKS	001-4300-64090	1,020.00
WIEGERT DISPOSAL CO.	OCTOBER 2025	11/17/2025	JANITORIAL SERVICES - MEM...	001-4500-64090	95.00
WIEGERT DISPOSAL CO.	OCTOBER 2025 BRUSH	11/17/2025	KYBO AT BRUSH FACILITY	001-2900-64990	65.00
Vendor 060437 - WIEGERT DISPOSAL CO. Total:					2,395.00
Vendor: 061992 - WOOSLEY LANDSCAPING & MOWING LLC					
WOOSLEY LANDSCAPING & ...	12766	11/17/2025	MOWING	610-8300-64990	1,425.00
Vendor 061992 - WOOSLEY LANDSCAPING & MOWING LLC Total:					1,425.00
Vendor: 104835 - ZUNIGA, CYNTHIA					
ZUNIGA, CYNTHIA	2002699.004	11/17/2025	REFUND BUXTON ROOM DEP...	001-4200-66990	200.00
Vendor 104835 - ZUNIGA, CYNTHIA Total:					200.00
Grand Total:					624,337.89

Report Summary

Fund Summary

Fund	Expense Amount
001 - General	144,270.96
110 - Road Use Tax Fund	78,378.34
141 - Library Special Revenue	132.83
301 - Capital Projects Fund	3,651.18
340 - City Hall Bldg Project	881.01
610 - Sewer Fund	36,261.68
650 - Stormwater Utility Fund	4,647.60
670 - Recycling Fund	31,695.16
680 - Wellness Campus Fund	16,996.15
820 - Health Insurance Fund	60.98
890 - Vehicle and Equipment	307,362.00
Grand Total:	624,337.89

Account Summary

Account Number	Account Name	Expense Amount
001-0000-21206	LIFE INS PAYABLE	1,381.95
001-0000-21218	DENTAL INS PAYABLE	1,577.11
001-0000-21219	VISION INS PAYABLE	375.00
001-1100-61501	Dental Insurance	1,424.18
001-1100-61502	Vision Insurance	168.10
001-1100-61550	Life Insurance/ADD/LTD...	1,902.74
001-1100-61599	Workers' Comp Insurance	3,602.89
001-1100-61810	Uniforms/Clothing Allow...	759.59
001-1100-63320	Repair/Maint--Vehicle	29.98
001-1100-64110	Legal Service Fees	1,357.50
001-1100-64120	Medical/Physical/Immun...	64.06
001-1100-64190	Computer/Technology S...	600.00
001-1100-64990	Misc Contractual	100.00
001-1100-65071	Materials/Supplies--Jani...	257.00
001-1500-60110	Salaries/Wages	57.00
001-1500-61501	Dental Insurance	146.98
001-1500-61502	Vision Insurance	18.71
001-1500-61550	Life Insurance/ADD/LTD...	229.27
001-1500-61599	Workers' Comp Insurance	4,892.36
001-1500-62300	Education/Training	50.00
001-1500-63100	Repair/Maint	219.08
001-1500-63710	Utilities	299.96
001-1500-64110	Legal Service Fees	780.00
001-1500-65500	Personal Protective Equi...	545.00
001-1600-60110	Salaries/Wages	57.00
001-1600-61501	Dental Insurance	832.88
001-1600-61502	Vision Insurance	106.05
001-1600-61550	Life Insurance/ADD/LTD...	1,299.20
001-1600-61599	Workers' Comp Insurance	2,434.98
001-1600-64500	Financial Management S...	9,946.22
001-1600-64990	Misc Contractual	310.01
001-1600-65051	Equipment/Vehicle Parts	27.29
001-1600-65070	Materials/Supplies	2,150.45
001-1700-61501	Dental Insurance	345.11
001-1700-61502	Vision Insurance	55.60
001-1700-61550	Life Insurance/ADD/LTD...	399.80
001-1700-61599	Workers' Comp Insurance	192.96
001-1700-64110	Legal Service Fees	2,896.25
001-1700-64111	Property Maintenance E...	440.00
001-2900-61599	Workers' Comp Insurance	6.75
001-2900-64990	Misc Contractual	5,949.22
001-4100-61501	Dental Insurance	287.32

Account Summary

Account Number	Account Name	Expense Amount
001-4100-61502	Vision Insurance	32.92
001-4100-61550	Life Insurance/ADD/LTD...	380.89
001-4100-61599	Workers' Comp Insurance	29.36
001-4100-62700	Mileage	63.84
001-4100-63100	Repair/Maint	17,352.78
001-4100-63710	Utilities	1,432.12
001-4100-64090	Janitorial Services	1,880.00
001-4100-64990	Misc Contractual	60.00
001-4100-65020	Library Books & Periodic...	4,544.05
001-4100-65022	Special Collections	90.21
001-4100-65060	Office Supplies	36.09
001-4100-65070	Materials/Supplies	124.61
001-4100-65079	Materials/Supplies--Prog...	280.59
001-4200-61501	Dental Insurance	245.98
001-4200-61502	Vision Insurance	18.02
001-4200-61550	Life Insurance/ADD/LTD...	311.26
001-4200-61599	Workers' Comp Insurance	352.29
001-4200-63710	Utilities	1,770.09
001-4200-64090	Janitorial Services	100.00
001-4200-64190	Computer/Technology S...	195.53
001-4200-64990	Misc Contractual	1,124.50
001-4200-65070	Materials/Supplies	650.40
001-4200-66990	Refund/Reimbursement	900.00
001-4300-61501	Dental Insurance	89.06
001-4300-61502	Vision Insurance	4.26
001-4300-61550	Life Insurance/ADD/LTD...	279.34
001-4300-61599	Workers' Comp Insurance	321.43
001-4300-63320	Repair/Maint--Vehicle	677.30
001-4300-63710	Utilities	2,045.51
001-4300-64090	Janitorial Services	2,040.00
001-4300-65070	Materials/Supplies	380.43
001-4500-61599	Workers' Comp Insurance	118.34
001-4500-62300	Education/Training	150.00
001-4500-63710	Utilities	742.43
001-4500-64090	Janitorial Services	190.00
001-4500-65070	Materials/Supplies	5.99
001-4500-65072	Materials/Supplies-Main...	352.05
001-5100-64130	Payments to Other Agen...	27,612.04
001-5200-65990	Miscellaneous	1,500.00
001-6100-61599	Workers' Comp Insurance	2.89
001-6100-67215	Youth Council Expenses	96.25
001-6150-61501	Dental Insurance	23.86
001-6150-61502	Vision Insurance	3.58
001-6150-61550	Life Insurance/ADD/LTD...	94.00
001-6150-61599	Workers' Comp Insurance	20.57
001-6200-61501	Dental Insurance	188.19
001-6200-61502	Vision Insurance	22.06
001-6200-61550	Life Insurance/ADD/LTD...	238.30
001-6200-61599	Workers' Comp Insurance	13.61
001-6200-65060	Office Supplies	377.60
001-6210-61501	Dental Insurance	212.05
001-6210-61502	Vision Insurance	25.64
001-6210-61550	Life Insurance/ADD/LTD...	406.02
001-6210-61599	Workers' Comp Insurance	129.32
001-6210-63730	Telephone/Cellphone	666.70
001-6210-64190	Computer/Technology S...	569.00
001-6210-65070	Materials/Supplies	37.50
001-6220-61599	Workers' Comp Insurance	88.24

Account Summary

Account Number	Account Name	Expense Amount
001-6220-65070	Materials/Supplies	8.22
001-6250-61440	Wellness Program	50.00
001-6250-61501	Dental Insurance	198.26
001-6250-61502	Vision Insurance	21.72
001-6250-61550	Life Insurance/ADD/LTD...	173.57
001-6250-61599	Workers' Comp Insurance	10.82
001-6250-64110	Legal Service Fees	1,400.00
001-6500-63100	Repair/Maint	514.49
001-6500-63710	Utilities	5,929.40
001-6500-64020	Advertising & Legal Noti...	854.28
001-6500-64050	Recording Fees	37.00
001-6500-64110	Legal Service Fees	8,060.00
001-6500-64500	Financial Management S...	5,589.15
001-6500-65071	Materials/Supplies--Jani...	234.00
001-6500-65990	Miscellaneous	915.41
110-2100-61501	Dental Insurance	400.24
110-2100-61502	Vision Insurance	42.70
110-2100-61550	Life Insurance/ADD/LTD...	557.30
110-2100-61599	Workers' Comp Insurance	1,370.57
110-2100-63320	Repair/Maint--Vehicle	5,306.92
110-2100-63451	Repair/Maint--Traffic Sig...	3,515.00
110-2100-63710	Utilities	1,459.88
110-2100-64020	Advertising & Legal Noti...	157.30
110-2100-64110	Legal Service Fees	127.50
110-2100-64121	Drug & Alcohol Testing	111.00
110-2100-64990	Misc Contractual	409.00
110-2100-65070	Materials/Supplies	3,987.23
110-2100-65076	Materials/Supplies--Shop	449.72
110-2100-65083	Materials/Supplies- Sto...	19,077.01
110-2100-65088	Materials/Supplies--Traff...	21.42
110-2100-65990	Miscellaneous	109.76
110-2300-63780	Street Lighting	9,409.96
110-2500-63320	Repair/Maint--Vehicle	1,330.32
110-2500-65070	Materials/Supplies	30,535.51
141-4100-65020	Library Books & Periodic...	114.18
141-4100-65024	Friends of the Library Ex...	18.65
301-4100-67900	Capital Project Expense	3,651.18
340-7500-63100	Repair/Maint	153.39
340-7500-63710	Utilities	727.62
610-8300-61501	Dental Insurance	608.57
610-8300-61502	Vision Insurance	69.08
610-8300-61550	Life Insurance/ADD/LTD...	537.73
610-8300-61599	Workers' Comp Insurance	447.64
610-8300-63320	Repair/Maint--Vehicle	27.98
610-8300-63730	Telephone/Cellphone	40.01
610-8300-64110	Legal Service Fees	160.00
610-8300-64905	Professional Services US	13,836.67
610-8300-64990	Misc Contractual	7,104.73
610-8325-63410	Repair/Maint--Equipment	3,591.82
610-8325-63710	Utilities	6,421.18
610-8350-63100	Repair/Maint	206.40
610-8350-63410	Repair/Maint--Equipment	2,379.00
610-8350-64200	Inspections/Testing	593.50
610-8350-65072	Materials/Supplies-Main...	237.37
650-9000-64905	Professional Services US	4,348.67
650-9000-64990	Misc Contractual	298.93
670-8400-64700	Recycling--Residential	25,181.88
670-8400-64701	Recycling--Apartments	4,513.44

Account Summary

Account Number	Account Name	Expense Amount
670-8400-64905	Professional Services US	1,581.33
670-8400-64990	Misc Contractual	418.51
680-8700-61501	Dental Insurance	170.76
680-8700-61502	Vision Insurance	26.06
680-8700-61550	Life Insurance/ADD/LTD...	244.08
680-8700-61599	Workers' Comp Insurance	137.57
680-8700-61810	Uniforms/Clothing Allow...	22.99
680-8700-62300	Education/Training	282.00
680-8700-63410	Repair/Maint--Equipment	319.40
680-8700-63411	Repair/Maint--Pool	107.40
680-8700-63710	Utilities	12,714.46
680-8700-64990	Misc Contractual	333.00
680-8700-65072	Materials/Supplies-Main...	9.66
680-8700-65073	Materials/Supplies--Pool	1,884.45
680-8700-65074	Materials/Supplies--Me...	737.33
680-8700-65990	Miscellaneous	6.99
820-9302-64080	Insurance	60.98
890-9300-67101	V&E-FIRE/EMS	307,362.00
	Grand Total:	624,337.89

Project Account Summary

Project Account Key	Expense Amount
None	624,337.89
Grand Total:	624,337.89



MEMORANDUM

To: Mayor and City Council
From:
Date: November 17, 2025
Subject: Approval of Minutes of the prior meetings

Introduction: Attached are the minutes from the November 3 Council meeting and November 10 study session for review and approval.

Recommendation: Staff recommends approval of the minutes from the November 3, 2025, council meeting and the November 10, 2025, study session.

Attachments:

1. 20251103 CC Minutes
2. 20251110 CC Study Session Minutes



CITY OF INDIANOLA COUNCIL MEETING

November 3, 2025

6:00 PM

City Council Chambers

110 N 1st Street, Indianola, IA

Minutes

Call to Order

The Indianola City Council met in regular session at 6:00 PM on November 3, 2025, in the City Hall Council Chambers. Mayor Steve Richardson called the meeting to order and on roll call the following members were present: Josh Rabe, Ron Dalby, Steve Armstrong, Christina Beach, Mellisa Sones, Bob Lane. Absent: None.

Public Comment

Mayor Richardson introduced the State Champion Indianola Boy's Cross Country Team. No public comments were offered.

Consent Agenda

Council Member Lane moved to approve the Consent Agenda and Beach seconded it. On roll call, the vote was AYES: Rabe, Dalby, Armstrong, Beach, Sones, Lane. NAYS: None. Whereas the Mayor declared the motion carried unanimously. The consent agenda was as follows:

- Approval of Agenda
- Approval of Claims
- Approval of Minutes of the prior meetings
- Consideration of the approval of a liquor license renewal for C & S Food Services, LLC., doing business as Pete's Pizza.
- Consideration of the approval of a liquor license renewal for Hy-Vee, Inc.
- Consideration of the issuance of a new liquor license for Brew Oil LLC., doing business as Brew #94.
- Consideration of the issuance of a new liquor license for Brew Oil LLC., doing business as Brew #97.
- Consideration of the issuance of a new liquor license for Brew Oil LLC., doing business as Brew #98.
- Third consideration and adoption of an ordinance amending the municipal code of the City of Indianola, Iowa for change of zoning district boundaries from the R-2, single family residential attached zoning district and C-2, highway commercial zoning district to the R-2, single family residential attached zoning district (Leonard Subdivision Plat 2 Lot 6).
- Third consideration and adoption of an ordinance amending the Code of Ordinances of the City of Indianola, Iowa, by amending provisions pertaining to public hearing requirements – zoning.

- Resolution 2025-184 to approve a letter of intent to participate in support of the rural business initiative grant application.
- Resolution 2025-185 accepting a proposal from Hodges Farms and Dredging, LLC for biosolids land application.
- Resolution 2025-186 determining Water Resource Recovery Department property as surplus and authorizing sale of said property.
- Resolution 2025-187 authorizing contracts with The Shredder - MedShred for medical waste disposal services.
- Approval of Urban Revitalization Designations
- Resolution 2025-188 approving salaries.

Council Reports

Andrew Collings, Mid-Iowa Planning Alliance, presented the Councils of Government designation they are considering pursuing.

Lucy Bell and Camden Merema with the Mayor's Youth Council introduced themselves.

Council Member Sones reported on CIRTPA and Indianola Main Street.

Council Members Armstrong and Rabe reported on the Economic Development Committee Meeting.

Council Member Armstrong moved to approve the appointment of Jess Lundquist to the Indianola Public Arts Commission for a term beginning immediately and ending July 1, 2026. Sones seconded it. On roll call, the vote was AYES: Rabe, Dalby, Armstrong, Beach, Sones, Lane. NAYS: None. Whereas the Mayor declared the motion carried unanimously.

Council Member Rabe moved to approve the appointment of Sue Edwards to the Board of Adjustment for a term beginning immediately and ending July 1, 2030. Sones seconded it. On roll call, the vote was AYES: Rabe, Dalby, Armstrong, Beach, Sones, Lane. NAYS: None. Whereas the Mayor declared the motion carried unanimously.

Mayor's Report

Mayor Richardson provided a community update.

Mayor Richardson proclaimed November 4-11, 2025, as Operation Green Light for Veterans in Indianola.

Old Business

Council Member Dalby moved to approve the second consideration of an ordinance amending Chapter 66, Load and Weight Restrictions, for Establishing Truck Routes. Lane seconded it. On roll call, the vote was AYES: Rabe, Dalby, Sones, Lane. NAYS: Armstrong, Beach. Whereas the Mayor declared the motion passed.

Tim Little, Building Official presented information on a potential public nuisance at parcel 48251012000. There were no other comments offered.

Council Member Sones moved to approve Resolution 2025-189 determining that a nuisance does exist at parcel 48251012000. Armstrong seconded it. On roll call, the vote was AYES:

Rabe, Dalby, Armstrong, Beach, Sones, Lane. NAYS: None. Whereas the Mayor declared the motion carried unanimously.

Tim Little presented information on a potential public nuisance at 1012 E Euclid Ave. Cheyanne Russell, owner, presented her case.

Council Member Rabe moved to approve Resolution 2025-190 determining that a nuisance does exist at 1012 East Euclid Avenue. Sones seconded it. On roll call, the vote was AYES: Rabe, Dalby, Armstrong, Sones, Lane. NAYS: Beach. Whereas the Mayor declared the motion passed.

New Business

Council Member Rabe moved to approve Resolution 2025-191 approving a preliminary plat for Pickard Estates and Lane seconded it. On roll call, the vote was AYES: Rabe, Dalby, Armstrong, Beach, Sones, Lane. NAYS: None. Whereas the Mayor declared the motion carried unanimously.

Council Member Rabe moved to approve Resolution 2025-192 approving a plat of survey request for parcel 25-035 and Armstrong seconded it. On roll call, the vote was AYES: Rabe, Dalby, Armstrong, Beach, Sones, Lane. NAYS: None. Whereas the Mayor declared the motion carried unanimously.

Other Business

City Manager Jacob Meshke reported on road maintenance projects, department head recruitment, and donation drive.

Adjourn

The meeting was adjourned at 7:51 PM on a motion by Sones and seconded by Beach. Question was called for and on voice vote the Mayor declared the motion carried unanimously.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk



CITY OF INDIANOLA COUNCIL STUDY MEETING

November 10, 2025

6:00 PM

City Council Chambers

Minutes

Parks and Recreation Annual Report

The Indianola City Council met in study session at 6:00 PM on November 10, 2025 in the City Hall Council Chambers. Mayor Steve Richardson called the session to order with the following members present: Josh Rabe VIA Teams, Ron Dalby, Steve Armstrong, Mellisa Sones, Bob Lane, Mayor Steve Richardson. Absent: Christina Beach.

Chief of Recreation and Culture Doug Bylund presented the Parks & Recreation annual report to the council.

Pool Annual Report

Chief of Culture and Recreation Doug Bylund presented the Veterans Memorial Aquatic Center annual report to the council.

Discussion and direction regarding tax abatement

Community and Economic Development Director Bryce Johnson requested direction from the council on the tax abatement program. The Council directed staff to end the new housing tax abatement, but keep the improvement program in place as-is.

Discussion and direction regarding animal control

City Manager Jacob Meshke, requested direction from the council regarding animal control for the City. The Council directed staff to move forward with issuing a notice of termination for the animal control contract with Kiya Koda. Additionally, the Council directed staff to pursue a new contract with the Animal Rescue League, while continuing to work with Kiya Koda to explore partnership opportunities for the future.

The study session adjourned at 7:50 PM.

ATTEST

Steve Richardson, Mayor

Jackie Raffety, City Clerk



MEMORANDUM

To: Mayor and City Council
From: Jason Holder, Chief of Innovation and Internal Services
Date: November 17, 2025
Subject: Resolution authorizing a service agreement with Midwest Alarm Services.

Introduction: Staff recommends that Council approve a contract with Midwest Alarm Services for annual inspections on fire alarms, fire extinguishers, and all automatic sprinklers.

Background: The City's current contract with Midwest Alarm Services has expired. The new agreement expands the scope to include inspection and maintenance of all fire extinguishers, which were previously handled separately.

Discussion: This contract consolidates fire protection inspections into a single vendor for City facilities (the Library and Activity Center have a separate contract with a fire alarm company), reducing administrative effort and ensuring consistency in service. Including all fire extinguishers within the same agreement will improve oversight and compliance while lowering overall costs. Midwest Alarm Services has provided reliable service to the City in prior years and continues to meet all required qualifications for this work.

Budget Impact: The updated contract adds fire extinguisher and sprinkler system inspection to the scope, which was not included in the previous agreement

Recommendation: Staff recommends approval of the contract with Midwest Alarm Services for annual fire protection system inspections.

Attachments:

1. Res 2025- authorizing agreement with Midwest Alarm Services
2. Indianola_City_Hall_Midwest_Alarm_Services_Ag (2)

City of Indianola
RESOLUTION NO. 2025-

**RESOLUTION AUTHORIZING A SERVICE AGREEMENT WITH
MIDWEST ALARM SERVICES**

WHEREAS, annual inspections on fire alarms, fire extinguishers and automatic sprinklers are required by law and must be performed by a licensed professional; and

WHEREAS, working systems will reliably provide early warning in a fire, protecting lives and property; and

WHEREAS, Midwest Alarm Services has submitted a basic agreement for these services at all City facilities in the amount of \$7,278.12.

NOW THEREFORE, IT IS HEREBY RESOLVED by the City Council of the City of Indianola, Iowa that the agreement from Midwest Alarm Services is hereby approved and the Mayor or City Manager is authorized and directed to execute on behalf of the City the documents required to enter into the agreement.

Approved this 17th day of November 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk



Midwest Alarm Services

3001 99th Street

Urbandale, IA 50322

(515)400-4049

www.midwestalarmservices.com

Midwest Alarm Services Basic Agreement

Midwest Alarm Services. ("Midwest") agrees to furnish CUSTOMER with installation and services described below:

INFORMATION

Billing Name ("CUSTOMER"):

Indianola City Hall

Billing Address:

110 N 1st St

Billing City, State, Zip:

Indianola IA 50125

Contact Name:

Jason Thompson

Phone Number:

515-961-9444

Site Name ("Premises"):

see addendum

Site Address:**Site City, State, Zip:****Email Address:**

jthompson@indianolaiowa.gov

Salesperson:

Heather Moyer

EQUIPMENT AND/OR SERVICES PROVIDED ("SYSTEM")

The following Equipment to be Midwest Owned or CUSTOMER Owned under this Agreement:

Fire - CUSTOMER Owned

Radio - CUSTOMER Owned

The following Services to be provided under this Agreement:

Monitoring

Supervisory

Inspections



Fire Alarm

Extinguisher

Automatic Sprinkler

INSTALLATION PRICE AND PAYMENT SUMMARY

Total Installation Price: \$ 0
(Plus applicable taxes)

Deposit Due at Signing: \$ 0

Balance Due Upon Completion: \$ 0

Midwest reserves the right to progressively bill based on a percentage of completion method for any installations that take longer than ninety (90) days.

Service Charge: Annual \$ see addendum

(Plus applicable taxes)

Initial Term: 36 months

Billing Cycle: Annually

Monthly service charge is due in advance of each billing cycle.

SCOPE OF WORK

see addendum

Terms & Conditions

1. The term of this Agreement is listed on page 1 and starts on the date Service is operative ("initial term"). After the initial term, this Agreement shall automatically renew for successive one-month terms, unless terminated by either party with thirty (30) days written notice. Midwest may increase the monthly service charges after the initial term one time annually to recover increases in service costs. CUSTOMER agrees the billing invoice setting forth the new charge will be sufficient notice of the increase. However, if CUSTOMER notifies Midwest in writing within thirty (30) days after the effective date of the increased charges that CUSTOMER is unwilling to pay the increased charges, Midwest will, at its sole option, either terminate this Agreement as if the term had expired or, in the alternative, continue the prior charges and will allow this Agreement to remain in full force and effect without further notice. Failure to notify Midwest in writing within thirty (30) days after the effective date of the increased charges will constitute CUSTOMER's acceptance of such increased charges.
2. CUSTOMER shall be responsible for sales tax, permits, false alarm fines or other charges relating to the installation of Equipment or the Services provided under this Agreement assessed by any governmental body.
3. A late fee of one and one-half percent (1.5%) per month will be applied to balances over thirty (30) days from invoice date. CUSTOMER is responsible for all collection costs incurred for unpaid bills, including reasonable attorney's fees.
4. When this Agreement includes inspection/testing, listed Equipment will be inspected/tested/cleaned during normal business hours only (8am – 5pm, Monday through Friday) unless specifically stated otherwise under Services provided area.
5. When this Agreement includes a Service package for normal wear and tear, (including all parts, with associated labor, except batteries), Services will be performed without charge. An additional charge shall be made for any Services necessitated by causes other than normal wear and tear in accordance with the standard charges of Midwest.
6. When this Agreement includes cellular communicator futureproof protection, Midwest will replace the cellular communicator as technology changes at no costs to CUSTOMER. When this Agreement includes cellular communication futureproof protection with batteries, Midwest will also provide free batteries on panel and wireless sensors. CUSTOMER may also request one (1) inspection by Midwest technician every twelve (12) months at no charge when cellular communicator futureproof protection is included herein.
7. CUSTOMER authorizes Midwest to perform installation during regular work hours with CUSTOMER furnishing any necessary electric power at CUSTOMER'S cost. If any inspection bureau, any other authority having jurisdiction, or the CUSTOMER shall require or make necessary any changes in the System installation, such changes must be requested in writing by CUSTOMER and shall be paid for by CUSTOMER. Midwest is authorized to make any preparation appropriate for installation of the System, including but not limited to, drilling holes or making attachments.
8. When this Agreement includes the use of a digital, internet or cellular/radio communicator for transmitting signals to a monitoring center, the CUSTOMER understands that a communicator uses standard telephone lines, internet service or cellular/radio towers for sending signals, and that the monitoring center will not receive signals when the transmission mode is cut, interfered with, shut down, or becomes otherwise damaged or non-operational. All charges made by any company for installation, line charges, telephone, internet and service charges for internet and telephone lines, and/or accessories to transmit signals between CUSTOMER'S premises and any monitoring facility shall be paid by CUSTOMER. Midwest shall not be obligated to perform monitoring Services hereunder during any time when telephone lines, internet or cellular/radio towers are not properly operating. Voice over Internet Protocol (VoIP) technology will affect the connection via the telephone line at CUSTOMER's premises to the monitoring center. If CUSTOMER chooses VoIP technology, CUSTOMER must notify Midwest of this choice to assure connectivity to the monitoring center. This may require an upgrade of the System that is not covered under any Midwest Service Agreement. Midwest recommends an alternate method of communication be added to the System.
9. If CUSTOMER defaults on the terms of this Agreement or cancels this Agreement before the end of the initial term, the balance of the amount due for the unexpired term will be immediately due and payable to Midwest. CUSTOMER shall be liable for attorney's fees and costs incurred by Midwest to enforce this Agreement. If CUSTOMER defaults or cancels this Agreement, MIDWEST shall have no further obligation to perform under this Agreement. **However, if Midwest breaches its service obligations under this Agreement, CUSTOMER shall have the right to terminate the Agreement without penalty, and shall have no obligation to pay the remaining balance for the unexpired term.** In the event of non-payment during the initial term of agreement, MIDWEST may remove any MIDWEST owned equipment or alternately abandon all or any portion of the System.
10. Midwest hereby warrants to CUSTOMER that the System will be installed in a good and workmanlike manner. In the event that any part of the System, except for batteries, shall become defective within one (1) year from the date of the original installation, Midwest will replace or repair the defective part without charge. This warranty is not assignable. This warranty does not cover any damage to the System caused by accident, vandalism, fire, water, lightning, act of God, repair service, modification or improper installation by anyone other than Midwest, or any other cause other than normal wear and tear. MIDWEST MAKES NO IMPLIED OR OTHER EXPRESS WARRANTY AND EXPRESSLY DISCLAIMS THE IMPLIED WARRANTIES OF MERCHANTABILITY OR FITNESS FOR A PARTICULAR PURPOSE. Midwest does not warrant that the System will always detect, or help prevent any burglary, fire, holdup or other such event. Midwest is not liable for consequential or incidental damages.
11. Midwest, its representatives, successors, employees, assigns, contractors, subcontractors, suppliers and/or the manufacturers of the Equipment used by Midwest (collectively "Midwest /SUPPLIERS") are not insurers. Payments provided under this Agreement are based solely on the value of the System set forth herein and are unrelated to the value of CUSTOMER's property or value of the contents thereon. Midwest/SUPPLIERS shall not be responsible for and are released from all loss, damage or expense due to the improper operation or non-operation of the System (including, without limitation, the communications Equipment or Service necessary to transmit to, or receive any data at the monitoring center) or the response time of third party emergency personnel. CUSTOMER agrees that if Midwest/SUPPLIERS is found liable for loss or damage due to failure of Midwest/SUPPLIERS to perform any of the obligations herein, SUCH LIABILITY SHALL BE LIMITED TO THE SUM, AS APPLICABLE, OF THE TOTAL INSTALLATION PRICE STATED ON PAGE 1 OF THIS AGREEMENT AND THE TOTAL MONTHLY SERVICE CHARGES FOR THE INITIAL TERM OF THIS AGREEMENT. The provisions herein shall be the sole and exclusive remedy of CUSTOMER for any such liability of Midwest/SUPPLIERS and CUSTOMER hereby waives all statutory, common law and other claims and remedies with respect thereto. The limitations of liability herein are reflected in the pricing of the System to be provided by Midwest to CUSTOMER hereunder.
12. CUSTOMER AGREES TO INDEMNIFY, DEFEND AND HOLD HARMLESS Midwest/SUPPLIERS, FROM ANY LOSS, COST OR EXPENSE, INCLUDING REASONABLE ATTORNEYS' FEES AND COSTS, ON ACCOUNT OF ANY CLAIM FOR ECONOMIC LOSSES, PERSONAL INJURY, INCLUDING DEATH, OR PROPERTY DAMAGE (REAL OR PERSONAL) BY ANY PERSON OR ENTITY NOT A PARTY TO THIS AGREEMENT ARISING OUT OF OR IN CONNECTION WITH THE OPERATION OR NONOPERATION OF THE SYSTEM, UNLESS MIDWEST/SUPPLIERS WAS GROSSLY NEGLIGENT OR COMMITTED WILLFUL MISCONDUCT.

- 13. It is the responsibility of the CUSTOMER to maintain insurance covering risk of damage to CUSTOMER's premises and all property therein/thereon. CUSTOMER hereby releases Midwest/SUPPLIERS for all losses, damages, claims, suits, legal proceedings and expenses ("Suit"): (i) covered by CUSTOMER's insurance policies; (ii) policy deductibles, copay percentage, or related limits; (iii) in excess of amounts paid by CUSTOMER's insurance; and (iv) due to underinsurance. As an inducement to Midwest to enter into this Agreement, CUSTOMER represents, warrants and covenants that CUSTOMER's insurance company shall not have any right to subrogation against Midwest/SUPPLIERS.
- 14. This Agreement is made under and will be construed and enforced in accordance with the laws of the State of the premises listed on page 1. Each party hereby irrevocably agrees that any Suit arising as a result of this Agreement shall be brought exclusively in the State Courts or the Courts of the United States located in the state of the premises listed on page 1. Each party hereby waives any right to trial by jury in any Suit brought by either party. The CUSTOMER agrees that any Suit against Midwest/SUPPLIERS must be commenced within one (1) year after the cause of action accrued, without judicial extension of time, or said Suit is barred. CUSTOMER waives the right to bring any class action against Midwest/SUPPLIERS.
- 15. This instrument contains the entire Agreement between CUSTOMER and Midwest with respect to the transactions described herein and supersedes all previous agreements, whether written or oral, pertaining thereto, all of which shall be deemed merged into this Agreement.
- 16. This Agreement is not assignable by CUSTOMER except upon the written consent of Midwest, which shall not be unreasonably withheld. This Agreement or any portion thereof is assignable by Midwest in its sole discretion.
- 17. Should any provision of this Agreement (or any portion thereof), or its application to any circumstances, be held illegal, invalid or unenforceable to any extent, the validity and enforceability of the remainder of the provision and this Agreement, or of such provisions as applied to any other circumstances, shall not be affected thereby, and shall continue in full force and effect as valid, binding and subsisting. All changes or amendments to this Agreement must be in writing and signed by CUSTOMER AND Midwest to be binding.
- 18. Midwest shall not be liable for any loss, damage, or delay in delivery due to acts of God or causes beyond its reasonable control including acts of CUSTOMER, acts of civil or military authority, fires, strikes, floods, pandemics, epidemics, quarantine restrictions, riots, or inability due to causes beyond its reasonable control, whether foreseeable or not.
- 19. The parties hereto acknowledge and agree that: (i) the rule of construction to the effect that any ambiguities are resolved against the drafting party shall not be employed in the interpretation of this Agreement, and (ii) the terms and provisions of this Agreement shall be construed fairly as to all parties hereto and not in favor of or against any party, regardless of which party was generally responsible for the preparation of this Agreement.
- 20. If this Agreement terminates for any reason, the provisions of paragraphs 9 through 20 shall survive indefinitely.

NOTICE OF RIGHT TO CANCEL (for residential customers only)

You may cancel this transaction without any penalty or obligation within THREE (3) business days from this Agreement made date on the first page of the Agreement. If you cancel, any property traded in, any payments made by you under the Agreement or sale, and any negotiable instrument executed by you under the Agreement or transaction, will be returned within TEN (10) business days following receipt by Midwest of your cancellation notice, and any security interest arising out of the transaction will be cancelled. If you cancel, you must make available to Midwest at your location in substantially as good condition as when received, any goods delivered to you under this Agreement or transaction sale, or you may, if you wish, comply with the instructions of Midwest regarding the return shipment of the goods at Midwest's expense and risk. If you make the goods available to Midwest and Midwest does not pick them up within TWENTY (20) days of the date of your notice of cancellation; you may retain or dispose of the goods without any further obligation. If you fail to make the goods available to Midwest, or if you agree to return the goods to Midwest and fail to do so, then you remain liable for performance of all obligations under this Agreement.

CUSTOMER ACCEPTANCE

In signing this Agreement, CUSTOMER agrees to the terms and conditions contained herein and specifically acknowledges and accepts the disclaimer/limitation of liability and indemnity paragraphs hereof and the other terms and conditions which are an integral part of this Agreement.

READ ALL PAGES OF THIS AGREEMENT BEFORE SIGNING

Signed: _____
SIGNATURE TITLE DATE

Approved:
Midwest Alarm Services

Signed: Adelicia A. Nebinger Date: 11/5/2025
System installed and operative this _____ day of _____, 20____.

ADDENDUM TO BASIC AGREEMENT DATE

[illegible]



MEMORANDUM

To: Mayor and City Council
From: Doug Bylund, Chief of Culture and Recreation
Date: November 17, 2025
Subject: Resolution authorizing a contract with Cleaning Connection for janitorial services at the Indianola Wellness Campus.

Introduction: Approval is requested to enter in a contract for Janitorial Services at the Indianola Wellness Campus with Cleaning Connection, Inc located in Des Moines.

Background:

Discussion: IWC staff posted an RFP for janitorial services in September. The RFP included a reduction in the amount of time cleaning would take place in the building. Moving forward, cleaning will take place on weekdays and Saturdays during the morning, and decrease the overnight cleanings to once per week. The RFP also included an option to provide carpet cleaning twice annually.

11 vendors submitted bids prior to the October 23 deadline. The summary of the bids results is attached. IWC Staff followed up with references with positive comments from current customers of Cleaning Connection. The City Attorney's have reviewed and recommend the contract language.

Budget Impact: This contract will reduce the janitorial fees at the IWC by \$24,912 annually compared to the current contract. The annual fees for Cleaning Connection will be \$46,056. \$50,000 was budgeted for IWC janitorial services.

Recommendation: Staff recommends approval.

Attachments:

1. Resolution for IWC Janitorial Services Cleaning Connection
2. 2025 Cleaning Connection IWC Janitorial Professional Service Agreement
3. Copy of Cleaning bid cost breakdown
4. Cleaning Connection IWC Bid Oct 2025

City of Indianola
RESOLUTION NO. 2025-

**RESOLUTION AUTHORIZING A CONTRACT WITH CLEANING CONNECTION, INC
FOR JANITORIAL SERVICES AT THE INDIANOLA WELLNESS CAMPUS**

WHEREAS, the City Council of the City of Indianola, Iowa is in need of janitorial services at the Indianola Wellness Campus (IWC); and,

WHEREAS, the Indianola Wellness Campus staff solicited quotes for said Services; and,

WHEREAS, after review, the City, by and through the Indianola Wellness Campus awards the contract for the IWC Janitorial Services to Cleaning Connection, Inc.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Indianola, Iowa, that the attached Agreement with Cleaning Connection, Inc. is hereby approved and the Mayor is authorized and directed to execute the contract on behalf of the City and the City Clerk is authorized and directed to attest to the signature and to affix the seal of the City to the documents required to enter into the contract.

Passed and adopted this 17th day of November, 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk

PROFESSIONAL SERVICES AGREEMENT

THIS AGREEMENT, made and entered this 17th day of November, 2025 by and between the **CITY OF INDIANOLA**, a municipal corporation of the State of Iowa, hereinafter referred to as "CITY," and **CLEANING CONNECTION, INC 3423 Delaware Avenue, Des Moines, IA 50313**, hereinafter referred to as "SERVICE PROVIDER."

WHEREAS, the CITY is in need of Janitorial Services at the Indianola Wellness Campus, hereinafter referred to as "Services"; and

WHEREAS, the CITY solicited a proposal for said Services; and

WHEREAS, the SERVICE PROVIDER was determined by City Staff to be the best suited to meet the CITY's needs for the Services.

NOW, THEREFORE, THE PARTIES HEREBY MUTUALLY AGREE AS FOLLOWS:

The parties hereby agree to be bound by the terms and conditions and all promises contained in the proposal submitted by the SERVICE PROVIDER to the CITY, a copy of which is attached hereto as Exhibit "A" and incorporated herein by reference as if set out in full. In addition, the parties agree as follows:

1. SERVICE PROVIDER shall be paid for said Services as attached to this agreement in an amount not to exceed \$3,700/month for said Services plus the optional carpet cleaning services of \$827.80/occurrence. SERVICE PROVIDER acknowledges and agrees that the CITY shall not issue payment until such time as CITY staff determines Services have been provided in accordance with Exhibit "A".

2. SERVICE PROVIDER shall indemnify and save harmless CITY, its agents, servants and employees from and against any claim, demand or cause of action arising out of

negligent or intentional act or error or omission of SERVICE PROVIDER, its agents, servants or employees in the performance of services under this agreement, whether direct or indirect, except that SERVICE PROVIDER shall not be liable under this section for damages arising out of injury or damage to persons or property directly caused or resulting from the sole negligence of CITY or any of its officers, agents or employees.

The execution of the agreement by SERVICE PROVIDER shall obligate SERVICE PROVIDER to comply with the foregoing indemnification provision, however, the collateral obligation of insuring this indemnity must be complied with as set forth below.

3. SERVICE PROVIDER and CITY shall discuss and mutually agree upon a schedule for the Services. SERVICE PROVIDER and CITY shall continue to discuss and review progress of the Services and make necessary adjustments as required by the CITY. Further, SERVICE PROVIDER shall not commence operations and/or labor pursuant to the terms of this Agreement until certification of proof of insurance detailing terms and provisions of coverage has been received and approved by the CITY. Minimum insurance coverage shall be required as set out on Exhibit "B".

4. SERVICE PROVIDER shall comply with all applicable State, Federal and local laws and regulations and shall obtain or cause to be obtained all required permits to perform the Services.

5. This Agreement may be terminated immediately by either party for cause, or by the CITY for convenience upon fourteen (14) days' written notice to SERVICE PROVIDER, in which event SERVICE PROVIDER will be paid its compensation for services actually performed to termination date. "Cause" is defined to be, but not limited to, violation of any of the covenants, duties or terms of this Agreement. In the event that SERVICE PROVIDER abandons this

Agreement or causes it to be terminated, SERVICE PROVIDER shall indemnify CITY against any loss resulting from this termination.

6. This document incorporates and includes all prior negotiations, correspondence, conversations, agreements, or understanding applicable to the matters contained herein, and the parties agree that there are no commitments, agreements or understanding concerning the subject matter of this Agreement that are not contained in this document.

IN WITNESS WHEREOF, the parties to this Agreement have set their hands on the day and year first written above.

"CITY":

CITY OF INDIANOLA

By: _____
Steve Richardson, Mayor

"SERVICE PROVIDER":

By: Cleaning Connection, Inc.

Name: _____

Title: _____

Company Name	Required visit	Location	Monthly cost Janitorial	carpet cleaning	yearly total janatorial/carpet	notes
Respect Management	no	Orlando	\$4,997.99	899.99/ time	\$59,975.88	
Heritage	Yes	Adel	\$5,708.50	unsure	\$68,502.00	
Stephanie Cleaning	Yes	Des Moines	\$3,850	\$750/time	\$47,700.00	
Nighshift Cleaning	yes	Indianola/DSM	\$5,300	2600.50/ \$309L &P	\$68,801.00	
Budding Stars	No	Minnesota	\$7,204		\$86,448.00	
Nuno Ferreira	Yes	Des Moines	\$4,995	\$980	\$61,900.00	
City Wide	Yes	Des Moines	\$4,259	\$2576/time	\$56,260.00	
Nationwide	yes	Des Moines	\$4,250	no carpet	\$51,000.00	
Puro Clean	yes	Ankeny	\$5,403.12		\$64,836.00	
Cleaning Connection	yes	Des Moines	\$3,700	827.80/visit	\$46,055.60	
Jani King	Yes	Omaha	\$5,765	\$.32 sq foot	\$69,180.00	

Professional Janitorial Service Proposal

Prepared for:

Indianola Wellness Campus

**306 East Scenic Valley Avenue
Indianola, Iowa 50125**

Submitted By:

Cleaning Connection Inc

3423 Delaware Ave
Des Moines, Iowa 50313
Milton Anania
Sales Director
(515) 423-5536
miltona@cleaningconnection.net



October 23, 2025



10/24/2025

What Makes Cleaning Connection Different?

Diane,

Thank you again for the opportunity to present this proposal, as you make your decision on your next cleaning partnership, I wanted to take a moment to share with you what truly sets **Cleaning Connection** apart from other cleaning companies you may be considering:

- **Trusted Experience:** With over 35 years in the cleaning industry, we've built long-term relationships based on consistent, high-quality service.
- **Locally Owned & Invested:** We're based right here in Iowa—not a franchise. Our reputation matters to us because we're part of this community.
- **Hands-On Leadership:** Our owner, Todd Mendenhall, and our GM, Sonia Robles, are personally involved in day-to-day operations. We take pride in staying connected to every client and every account.
- **Custom Cleaning Solutions:** No two buildings are the same. We tailor our cleaning plans to match your exact needs, schedule, and expectations.
- **Reliable, Bilingual Team:** Communication matters, and our bilingual staff ensures your needs are understood and met—clearly and professionally.
- **Comprehensive Services:** In addition to daily janitorial work, we offer carpet cleaning, hard floor care, and exterior power washing, making us your all-in-one cleaning partner.
- **Consistent Quality Control:** We don't just promise quality—we inspect regularly to ensure it. You can expect dependable, detailed service every time.
- **Responsive & Accountable:** When you call, we respond. If an issue arises, we address it promptly and professionally.
- **Relationship-Focused:** We aren't chasing one-time jobs—we're looking to earn your long-term trust and partnership.

Diane, I truly believe Cleaning Connection would be a great fit for your needs, and I would be proud to have the opportunity to work with you. Please don't hesitate to reach out with any questions or feedback on the proposal.

A handwritten signature in black ink, appearing to read "Milton W. Anania".

Milton W. Anania
Sales Director
Cleaning Connection, Inc.



10/24/2025

Cleaning Connection – Company Profile & Qualifications

Company Overview

Cleaning Connection is a locally owned and operated janitorial service company proudly serving Central Iowa for over 35 years. Built on integrity, reliability, and attention to detail, we partner with clients across healthcare, financial institutions, dealerships, corporate offices, and educational facilities.

Experience & Capabilities

- **35+ years of experience** providing janitorial services throughout Central Iowa.
- **Expertise in specialized environments:** medical, wellness, fitness, and corporate spaces.
- **Professional, trained staff** with quality inspections by General Manager Sonia Robles.
- **Modern equipment & eco-friendly products** for effective and responsible cleaning.
- **Full-service provider:** janitorial, carpet cleaning, hard floor care, and window washing.
- **Proven reliability:** trusted by Waukee Deery, Community State Bank, and numerous professional offices.

Our Commitment

Cleaning Connection is dedicated to creating clean, healthy, and welcoming environments. Every client receives personalized management, proactive service, and consistent follow-up to ensure complete satisfaction.



Best regards,

Milton Anania

Sales Director | Cleaning Connection

📞 (515)-491-2263

✉️ miltana@cleaningconnection.net

Cleaning Connection Inc
3423 Delaware Ave
Des Moines, Iowa 50313



October 23, 2025

Diane Thomas
Indianola Wellness Campus
306 East Scenic Valley Avenue
Indianola, Iowa 50125

Dear Diane,

Subject: Janitorial Service Proposal - Indianola Wellness Campus, 306 East Scenic Valley Avenue, Indianola, Iowa 50125

Thank you for allowing Cleaning Connection Inc to prepare a professional cleaning service proposal for your consideration. We know it takes considerable time and effort to show any potential contractor your facility, and to provide them with the necessary information. *So again, thanks!*

Here are a few important highlights:

Before we start... All of our cleaners are thoroughly trained on how to perform each cleaning task, as well as on important safety issues. Our goal is to clean each customer's facility professionally and safely.

During the start... We know a seamless, no-hassle start-up is important to every customer. So at Cleaning Connection Inc, we combine up-front preparation and training with strong management and direction to ensure a smooth, successful startup.

After the start... A systematic approach to keep your building looking good! At Cleaning Connection Inc, we offer strong management and quality control to plan for, and not lose track of, the many necessary cleaning details.

We look forward to the opportunity of becoming a trusted and valued partner in improving and maintaining the appearance of your building. Please call if you have any questions, or need additional information as you review our proposal.

Sincerely,

A handwritten signature in blue ink that reads "Milton Anania".

Milton Anania
Sales Director
Cleaning Connection Inc

The cleaning crew will observe holidays observed by the customer. Cleaning Connection Inc is prepared to adapt this work schedule to coincide with the needs and requests of the customer provided that such requests do not alter the cost of operations.

Invoicing

All invoicing will be itemized according to monthly work or for special tasks. Invoicing will be on the 1st of each month. Payment policy is net 30 days.

Supervision

Adequate personnel and supervision will be furnished to ensure quality service.

Supplies

The customer will furnish all consumable products inclusive of but not limited to: toilet tissue, towels, trash liners and hand soap. If desired, Cleaning Connection Inc can provide these products and invoice them separately. - *Curious on cost*

Cleaning Connection Inc will furnish all cleaning supplies inclusive of but not limited to: cleaning agents, disinfectants, etc.

Equipment

Cleaning Connection Inc will furnish and maintain all necessary cleaning equipment inclusive of but not limited to: floor machines, buffers, carpet extractor, vacuums, maid carts, mop buckets, wringers, mops and brooms. The customer agrees to provide a secure space for storage of this equipment, as may be necessary. - *Will they launder their own cleaning rags and mops?*

Cleaning Connection Inc will comply with current OSHA regulations and proven procedures pertaining to all work performed at the customer's location.

Insurance

Cleaning Connection Inc will furnish all forms of insurance required by law and shall maintain the same in force.

- Comprehensive General Liability
- Property Damage
- Workers' Compensation

Employee Status

Personnel supplied by Cleaning Connection Inc are deemed employees of Cleaning Connection Inc and will not for any purpose be considered employees or agents of the customer.

Equal Opportunity Employer

Cleaning Connection Inc is an equal opportunity employer. All necessary employment forms will be

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/23/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER USI Insurance Services, LLC 300 Walnut St. Suite 200 Des Moines, IA 50309 800 767-1724	CONTACT NAME: Myla M. Brown	
	PHONE (A/C, No, Ext): 800 767-1724	FAX (A/C, No): 515-243-6664
	E-MAIL ADDRESS: myla.brown@usi.com	
	INSURER(S) AFFORDING COVERAGE	
INSURED Cleaning Connection, Inc. 3423 Delaware Ave Des Moines, IA 50313	INSURER A: Sentry Insurance Company	
	INSURER B:	
	INSURER C:	
	INSURER D:	
	INSURER E:	
	INSURER F:	

COVERAGES **CERTIFICATE NUMBER:** **REVISION NUMBER:**

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL SUBR INSR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PROJECT ☐ LOC OTHER:		A016601200	02/01/2025	02/01/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
A	AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☒ Drive Oth Car ☐ SCHEDULED AUTOS NON-OWNED AUTOS ONLY		A016601200	02/01/2025	02/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION \$0		A016601200	02/01/2025	02/01/2026	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N Y N/A	A0166012006	02/01/2025	02/01/2026	☒ PER STATUTE ☐ OTHER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

** Workers Comp Information **

Proprietors/Partners/Executive Officers/Members Excluded:

Todd Mendenhall, Officer

CERTIFICATE HOLDER

CANCELLATION

Indianola Wellness Campus
 306 West Scenic Valley Ave
 Indianola, IA 50125

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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Indianola Wellness Campus

Professional Janitorial Service Proposal

General

Cleaning Connection Inc agrees to provide all labor, supervision, material, and equipment necessary to assure performance of specified cleaning service for the customer. This shall include all services described in the written specifications attached. Cleaning Connection Inc agrees to furnish such cleaning service for a period of one year, the dates yet to be agreed upon.

Compensation

6 days per week Professional Cleaning Service Program: **\$3,700/mo.**

Special Services

Carpet cleaning is available - Price quoted upon request.

Waxable hard surface floors can be stripped and refinished or scrubbed and re-waxed - Price quoted upon request. - Studios, gym, racquetball courts.

Exterior windows can be cleaned - Price quoted upon request.

Sunday Night Cleaning Tasks:

Deep Cleaning of Locker Rooms, Family locker rooms and bathrooms, including power washing floors and showers, sanitize toilets. Clean vents and light fixtures. Community Room dust and wet mop floors and clean counters. Carpet Cleaning every 6 months or as needed.

Daytime Cleaning Tasks:

Restrooms and locker Rooms- trash, refill paper and soap, disenfect toilets, sinks and showers, mop floors, mirrors.

Entrance, Social Area, Hallways:

Dustmop, wet mop as needed, vacuum carpets, wipe counters, tables, chairs, spot clean glass, doors, remove cobwebs, clean all high touch areas.

Gym- Dust mop floor. - ~~restrooms~~ ~~lockers~~

Mon-Wed-Friday Cleaning Tasks:

Regular Daily Cleaning PLUS

2nd Level - Trash, vacuum, Sweep Floors, Spot Clean Glass and Mirrors, Wet Mop Floors.

Tuesday - Thursday Cleaning Tasks :

Regular Daily Cleaning PLUS

Studios and Racquetball - Trash, dust and wet mop floors, spot clean glass and mirrors.

Gym- Wet mop floors.

Locker Rooms:

Men's & Women's Locker rooms floors will be Power washed

Service Schedule

Cleaning service operations described in this comprehensive program will be performed 6 days per week.

maintained by our office as required by law.

Our Philosophy

Cleaning Connection Inc is committed to providing quality janitorial services that deliver the highest levels of customer satisfaction.

Term

The term of this agreement shall be for a period of one (1) year and shall automatically renew for additional one (1) year periods on the anniversary date of this agreement.

Cancellation

This agreement may be terminated or canceled at any time with a minimum of thirty (30) days written notice from either party.

Agreement

This Agreement ("this Agreement") is made and entered into by and between Cleaning Connection Inc, with its principal place of business located at 3423 Delaware Ave, Des Moines, Iowa 50313 and Indianola Wellness Campus with its principal place of business located at 306 East Scenic Valley Avenue, Indianola, Iowa 50125 by the signing and completing of their respective section below.

NOW, THEREFORE, in consideration of the mutual promises and benefits to be derived by the parties, they mutually agree to the terms and conditions as outlined above in this Agreement. Start date of work to be determined and agreed to by both parties.

The undersigned warrant they have authority to enter into this Agreement, and that it will be binding upon both parties.

Cleaning Connection Inc

Signature: Milton Anania

Name: Milton Anania

Date: October 23, 2025

Title: Sales Director

Indianola Wellness Campus

Signature: _____

Name: _____

Date: _____

Title: _____

Indianola Wellness Campus

Job Specifications

Entrance Area

<u>Task Description</u>	<u>Service Days</u>
Detail Dust - High And Low Areas	6 days/wk.
Spot Clean All Light Switches And Doors	6 days/wk.
Detail Vacuum All Carpet	6 days/wk.
Detail Vacuum - Corners And Edges	6 days/wk.
Clean All Ceiling Vents	Monthly
Clean Both Sides Of Door Glass And Wipe Frames	6 days/wk.
Vacuum Walk-Off Mats	6 days/wk.

Reception Area

<u>Task Description</u>	<u>Service Days</u>
Detail Dust - High And Low Areas	6 days/wk.
Spot Clean All Light Switches And Doors	6 days/wk.
Damp Wipe Horizontal Surfaces-Use Appropriate Cleaner	6 days/wk.
Vacuum Or Brush Upholstered Furniture	6 days/wk.
Clean And Sanitize Telephones	6 days/wk.
Arrange Furniture	6 days/wk.
Empty And Remove Trash, Replace Liner If Needed	6 days/wk.
Detail Vacuum All Carpet	6 days/wk.
Detail Vacuum - Corners And Edges	6 days/wk.

Play Area

<u>Task Description</u>	<u>Service Days</u>
Detail Vacuum All Carpet	6 days/wk.
Detail Vacuum - Corners And Edges	6 days/wk.
Empty And Remove Trash	6 days/wk.

Exercise Equipment Areas

<u>Task Description</u>	<u>Service Days</u>
Dust All Horizontal Surfaces Within Normal Reach	6 days/wk.
Detail Dust - High And Low Areas	6 days/wk.
Spot Clean All Light Switches And Doors	6 days/wk.
Damp Wipe Horizontal Surfaces-Use Appropriate Cleaner	6 days/wk.

Wipe Exercise Equipment With Treated Cloth Per Instructions 2	6 days/wk.
Arrange Equipment 2	6 days/wk.
Vacuum All Carpet	6 days/wk.
Detail Vacuum All Carpet	6 days/wk.
Detail Vacuum - Corners And Edges	6 days/wk.
Clean And Polish Drinking Fountains	6 days/wk.
Empty And Remove Trash	6 days/wk.

Exercise Equipment Area

<u>Task Description</u>	<u>Service Days</u>
Dust All Horizontal Surfaces Within Normal Reach	6 days/wk.
Detail Dust - High And Low Areas	6 days/wk.
Spot Clean All Light Switches And Doors	6 days/wk.
Damp Wipe Horizontal Surfaces-Use Appropriate Cleaner	6 days/wk.
Wipe Exercise Equipment With Treated Cloth Per Instructions 2	6 days/wk.
Arrange Equipment 2	6 days/wk.
Dust Mop Hard Surface steps	6 days/wk.
Damp Mop Hard Surface steps- Use Appropriate Cleaner	6 days/wk.
Clean And Polish Drinking Fountains	6 days/wk.
Empty And Remove Trash	6 days/wk.

Womens Locker Room

<u>Task Description</u>	<u>Service Days</u>
Wipe Clean Fronts And Tops Of Lockers	6 days/wk.
Dust Mop Hard Surface steps	6 days/wk.
Damp Mop Hard Surface steps- Use Appropriate Cleaner	6 days/wk.
Clean And Disinfect Showers	6 days/wk.

Mens Locker Room

<u>Task Description</u>	<u>Service Days</u>
Wipe Clean Fronts And Tops Of Lockers	6 days/wk.
Dust Mop Hard Surface steps	6 days/wk.
Damp Mop Hard Surface steps- Use Appropriate Cleaner	6 days/wk.
Clean And Disinfect Showers	6 days/wk.

Rear Steps

<u>Task Description</u>	<u>Service Days</u>
Dust Mop Hard Surface steps	6 days/wk.
Spot Mop Stains And Spills Using Appropriate Cleaner	6 days/wk.

Front Steps

<u>Task Description</u>	<u>Service Days</u>
Dust Mop Hard Surface steps	6 days/wk.
Spot Mop Stains And Spills Using Appropriate Cleaner	6 days/wk.
Damp Mop Hard Surface steps- Use Appropriate Cleaner	6 days/wk.

6 Restrooms

<u>Task Description</u>	<u>Service Days</u>
Empty Trash, Refill Supply Dispensers, Clean And Disinfect Restroom Fixtures, Clean Mirrors, Counters, Partitions And Chrome, Sweep And Mop Floor Using Appropriate Cleaner	6 days/wk.

Social Room Area

<u>Task Description</u>	<u>Service Days</u>
Mop Stains And Spills Using Appropriate Cleaner	6 days/wk.
Damp Mop Hard Surface Floor- Use Appropriate Cleaner	6 days/wk.

Basketball Ct.

<u>Task Description</u>	<u>Service Days</u>
Dust Mop Hardwood Floors Using Soft Microfiber Pad Or Cloth	6 days/wk.
Wipe Up Spills On Hardwood Floors Using A Slightly Dampened Microfiber Cloth Or Pad	6 days/wk.
Clean And Polish Drinking Fountains	6 days/wk.
Empty And Remove Trash	6 days/wk.

Raquet Ball Ct.

<u>Task Description</u>	<u>Service Days</u>
Dust Mop Hardwood Floors Using Soft Microfiber Pad Or Cloth	6 days/wk.
Wipe Up Spills On Hardwood Floors Using A Slightly Dampened Microfiber Cloth Or Pad	6 days/wk.
Clean And Polish Drinking Fountains	6 days/wk.
Empty And Remove Trash	6 days/wk.

Studio A

<u>Task Description</u>	<u>Service Days</u>
Detail Dust - High And Low Areas	6 days/wk.
Spot Clean All Light Switches And Doors	6 days/wk.
Dust Mop Hardwood Floors Using Soft Microfiber Pad Or Cloth	6 days/wk.
Wipe Up Spills On Hardwood Floors Using A Slightly Dampened Microfiber Cloth Or Pad	6 days/wk.

Clean And Polish Drinking Fountains
Empty And Remove Trash

6 days/wk.
6 days/wk.

Studio B

Task Description

Detail Dust - High And Low Areas
Spot Clean All Light Switches And Doors
Dust Mop Hardwood Floors Using Soft Microfiber Pad Or Cloth
Wipe Up Spills On Hardwood Floors Using A Slightly Dampened Microfiber Cloth Or Pad
Clean And Polish Drinking Fountains
Empty And Remove Trash

Service Days

6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.

Community Room

Task Description

Dust All Horizontal Surfaces Within Normal Reach
Detail Dust - High And Low Areas
Spot Clean All Light Switches And Doors
Damp Wipe Horizontal Surfaces-Use Appropriate Cleaner
Vacuum Or Brush Upholstered Furniture
Arrange Furniture — 2
Empty And Remove Trash, Replace Liner If Needed
Spot Mop Stains And Spills Using Appropriate Cleaner
Damp Mop Hard Surface steps- Use Appropriate Cleaner

Service Days

6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.

Lobby Area

Task Description

Dust All Horizontal Surfaces Within Normal Reach
Detail Dust - High And Low Areas
Spot Clean All Light Switches And Doors
Damp Wipe Horizontal Surfaces-Use Appropriate Cleaner
Vacuum Or Brush Upholstered Furniture
Clean And Sanitize Telephones
Empty And Remove Trash, Replace Liner If Needed
Dust Mop Hard Surface steps
Spot Mop Stains And Spills Using Appropriate Cleaner
Damp Mop Hard Surface steps- Use Appropriate Cleaner

Service Days

6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.
6 days/wk.

Track

Task Description

Service Days

Dust Mop Track

6 days/wk.

Damp Mop Track Using Appropriate Cleaner

6 days/wk.

Offices -2

Task Description

Service Days

Dust All Horizontal Surfaces Within Normal Reach

6 days/wk.

Detail Dust - High And Low Areas

6 days/wk.

Spot Clean All Light Switches And Doors

6 days/wk.

Damp Wipe Horizontal Surfaces-Use Appropriate Cleaner

6 days/wk.

Vacuum Or Brush Upholstered Furniture

6 days/wk.

Clean And Sanitize Telephones

6 days/wk.

Empty And Remove Trash, Replace Liner If Needed

6 days/wk.

Vacuum All Carpet

6 days/wk.

Detail Vacuum All Carpet

6 days/wk.

Detail Vacuum - Corners And Edges

6 days/wk.

Hallways

Task Description

Service Days

Detail Dust - High And Low Areas

6 days/wk.

Spot Clean All Light Switches And Doors

6 days/wk.

Vacuum All Carpet

6 days/wk.

Detail Vacuum All Carpet

6 days/wk.

Detail Vacuum - Corners And Edges

6 days/wk.

Dust Mop Hard Surface steps

6 days/wk.

Spot Mop Stains And Spills Using Appropriate Cleaner

6 days/wk.

Damp Mop Hard Surface steps- Use Appropriate Cleaner

6 days/wk.

Clean And Polish Drinking Fountains

6 days/wk.

Work out Area

Task Description

Service Days

Detail Dust - High And Low Areas

6 days/wk.

Spot Clean All Light Switches And Doors

6 days/wk.

Vacuum All Carpet

6 days/wk.

Detail Vacuum All Carpet

6 days/wk.

Professional Carpet Cleaning Proposal

Prepared for:

Indianola Wellness Campus - Carpet Cleaning - Every 6 months pr as needed

306 East Scenic Valley Avenue
Indianola, Iowa 50125

Submitted By:

Cleaning Connection Inc

3423 Delaware Ave
Des Moines, Iowa 50313
Milton Anania
Sales Director
(515) 727-1383
miltona@cleaningconnection.net



October 23, 2025

Cleaning Connection Inc
3423 Delaware Ave
Des Moines, Iowa 50313



October 23, 2025

Diane Thomas
Indianola Wellness Campus - Campus
306 East Scenic Valley Avenue
Indianola, Iowa 50125

Dear Diane,

Subject: Carpet Cleaning Proposal - Indianola Wellness Campus - Campus, 306 East Scenic Valley Avenue, Indianola, Iowa 50125

Thank you for allowing Cleaning Connection Inc to prepare a professional carpet cleaning services proposal for your consideration.

We know it takes considerable time and effort to show any potential contractor your home or business - to provide them with all necessary information. So again, thanks!

Here are a few important highlights:

Before we arrive... All of our carpet cleaning technicians are thoroughly trained on how to clean, deodorize and protect carpeting - professionally and safely.

When we arrive... We know providing quality, reliable, worry-free carpet cleaning is important to our customers. So at Cleaning Connection Inc, we combine up-front preparation with important on-site procedures to ensure you can count on getting the results you want - every time!

After we're done... Don't worry! Even after we're through thoroughly and professionally cleaning your carpet, we're still here, available and ready to answer any questions you have. We want to be your trusted advisor anytime you have a question, concern or need additional services.

We look forward to the opportunity of becoming a partner in improving and maintaining the appearance of your home or office. Please call if you have any questions, need additional information, or simply want to go ahead and schedule your carpet cleaning appointment.

Sincerely,

Milton Anania

Milton Anania
Sales Director
Cleaning Connection Inc

Indianola Wellness Campus - Campus
Professional Carpet Maintenance Proposal

General

Cleaning Connection Inc agrees to provide all labor, supervision, material, and equipment necessary to professionally deliver the carpet cleaning and related services described in this proposal. This shall include all services described in the written specifications attached.

Cleaning Connection Inc will make every effort to schedule carpet cleaning services at a time and date convenient for you, the customer.

Compensation

Complete Cleaning of Carpet using Hot Water Extraction method - Semi-Annually: \$827.80 /visit

Special Services

Tile & Grout Cleaning is available - Price quoted on request

Upholstery Cleaning is available - Price quoted on request

Service Schedule

Carpet cleaning services described in this program will be performed as shown in attached work specifications.

The carpet cleaning services will be scheduled for, and performed at, mutually agreed upon date(s) and time(s) yet to be determined.

We will make every effort to schedule your carpet cleaning service appointment at a date and time convenient to you - our valued customer, and to minimize any interruption to the your normal home schedule or business operation.

In addition, Cleaning Connection Inc is prepared to adapt this work schedule to coincide with the needs and requests of the customer provided they are mutually agreed to, and do not alter the costs of operations.

Invoicing

Invoicing will be itemized according to the carpet cleaning services provided, and as described in the attached work specifications. Billing will be detailed and submitted promptly to coincide with the completion of all, or part, of the carpet cleaning services.

Due to the labor intensive nature of carpet cleaning services and its associated payroll requirements, our payment policy is net 15 days.

Supervision

Delivering high-quality, worry-free carpet cleaning services relies heavily on the contractor's ability to use only properly trained carpet cleaning techs who receive useful direction from professional managers.

At Cleaning Connection Inc, all of our techs and managers are trained and experienced in using the latest, safest and most effective methods for cleaning carpet - like yours!

Supplies

Cleaning Connection Inc will furnish all chemical agents necessary to professionally perform all carpet and upholstery cleaning services including, but not limited to: cleaning agents, deodorizers and fabric protectants.

Equipment

Cleaning Connection Inc will furnish all necessary carpet cleaning equipment inclusive of, but not limited to: vacuums, carpet extractors, wands, hoses, carpet grooming rakes, spotting tools and air blowers.

Cleaning Connection Inc will comply with current OSHA regulations and proven procedures pertaining to all work performed at the customer's location.

Insurance

Cleaning Connection Inc will furnish all forms of insurance required by law and shall maintain the same in force.

- Comprehensive General Liability
- Property Damage
- Workers' Compensation

Employee Status

Personnel supplied by Cleaning Connection Inc are deemed employees of Cleaning Connection Inc and will not for any purpose be considered employees or agents of the customer.

Equal Opportunity Employer

Cleaning Connection Inc is an equal opportunity employer. All necessary employment forms will be maintained by our office as required by law.

Our Philosophy

Cleaning Connection Inc is committed to providing quality carpet cleaning services that deliver the highest levels of customer satisfaction. We bring together the best people, most effective methods, highest quality supplies and latest equipment to deliver on this commitment.

Term

This carpet cleaning services proposal shall be valid for a period of three (3) months provided there are no changes to the nature, details or scope of work required.

Work Specifications

Entrance Area

Hot Water Extraction - Semi-Annually

An initial thorough walk-through of the carpeted area will be performed prior to cleaning; identifying carpet fiber types, heavily soiled areas and/or possibly permanent stains

Loose or imbedded dry soil from the carpet will be removed as possible using a commercial grade vacuum

Area will be cleared, as possible, to allow for a smooth, complete and effective carpet cleaning process while minimizing any unnecessary disruption

Pre-treatment solution will be sprayed on heavily soiled traffic lanes and spots to improve the effectiveness of soil and spot removal

Carpet will be thoroughly hot-water rinsed and extracted using hot-water, truck mounted equipment and/or portable units being careful to avoid over wetting

Spots still remaining after the extraction process will be removed as possible utilizing specialized chemicals and procedures

Commercial, high-speed air movers will be used, when needed, to circulate dry air and absorb carpet dampness more quickly and effectively

A thorough walk-through of the carpeted areas will be performed as a final quality check of the service performed

Receptionist Area

Hot Water Extraction - Semi-Annually

An initial thorough walk-through of the carpeted area will be performed prior to cleaning; identifying carpet fiber types, heavily soiled areas and/or possibly permanent stains

Loose or imbedded dry soil from the carpet will be removed as possible using a commercial grade vacuum

Area will be cleared, as possible, to allow for a smooth, complete and effective carpet cleaning process while minimizing any unnecessary disruption

Pre-treatment solution will be sprayed on heavily soiled traffic lanes and spots to improve the effectiveness of soil and spot removal

Carpet will be thoroughly hot-water rinsed and extracted using hot-water, truck mounted equipment and/or portable units being careful to avoid over wetting

Spots still remaining after the extraction process will be removed as possible utilizing specialized chemicals and procedures

Commercial, high-speed air movers will be used, when needed, to circulate dry air and absorb carpet dampness more quickly and effectively

A thorough walk-through of the carpeted areas will be performed as a final quality check of the service performed

Play Area Room

Hot Water Extraction - Semi-Annually

*every
other month*

An initial thorough walk-through of the carpeted area will be performed prior to cleaning; identifying carpet fiber types, heavily soiled areas and/or possibly permanent stains

Loose or imbedded dry soil from the carpet will be removed as possible using a commercial grade vacuum

Area will be cleared, as possible, to allow for a smooth, complete and effective carpet cleaning process while minimizing any unnecessary disruption

Pre-treatment solution will be sprayed on heavily soiled traffic lanes and spots to improve the effectiveness of soil and spot removal

Carpet will be thoroughly hot-water rinsed and extracted using hot-water, truck mounted equipment and/or portable units being careful to avoid over wetting

Spots still remaining after the extraction process will be removed as possible utilizing specialized chemicals and procedures

Commercial, high-speed air movers will be used, when needed, to circulate dry air and absorb carpet dampness more quickly and effectively

A thorough walk-through of the carpeted areas will be performed as a final quality check of the service performed

Exercise Equipment Areas

Hot Water Extraction - Semi-Annually

An initial thorough walk-through of the carpeted area will be performed prior to cleaning; identifying carpet fiber types, heavily soiled areas and/or possibly permanent stains

Loose or imbedded dry soil from the carpet will be removed as possible using a commercial grade vacuum

Area will be cleared, as possible, to allow for a smooth, complete and effective carpet cleaning process while minimizing any unnecessary disruption

Pre-treatment solution will be sprayed on heavily soiled traffic lanes and spots to improve the effectiveness of soil and spot removal

Carpet will be thoroughly hot-water rinsed and extracted using hot-water, truck mounted equipment and/or portable units being careful to avoid over wetting

Spots still remaining after the extraction process will be removed as possible utilizing specialized chemicals and procedures

Commercial, high-speed air movers will be used, when needed, to circulate dry air and absorb carpet dampness more quickly and effectively

A thorough walk-through of the carpeted areas will be performed as a final quality check of the service performed

Office Areas

Hot Water Extraction - Semi-Annually

An initial thorough walk-through of the carpeted area will be performed prior to cleaning; identifying carpet fiber types, heavily soiled areas and/or possibly permanent stains

Loose or imbedded dry soil from the carpet will be removed as possible using a commercial grade vacuum

Area will be cleared, as possible, to allow for a smooth, complete and effective carpet cleaning process while minimizing any unnecessary disruption

Pre-treatment solution will be sprayed on heavily soiled traffic lanes and spots to improve the effectiveness of soil and spot removal

Carpet will be thoroughly hot-water rinsed and extracted using hot-water, truck mounted equipment and/or portable units being careful to avoid over wetting

Spots still remaining after the extraction process will be removed as possible utilizing specialized chemicals and procedures

Commercial, high-speed air movers will be used, when needed, to circulate dry air and absorb carpet dampness more quickly and effectively

A thorough walk-through of the carpeted areas will be performed as a final quality check of the service performed

Hallways

Hot Water Extraction - Semi-Annually

An initial thorough walk-through of the carpeted area will be performed prior to cleaning; identifying carpet fiber types, heavily soiled areas and/or possibly permanent stains

Loose or imbedded dry soil from the carpet will be removed as possible using a commercial grade vacuum

Area will be cleared, as possible, to allow for a smooth, complete and effective carpet cleaning process while minimizing any unnecessary disruption

Pre-treatment solution will be sprayed on heavily soiled traffic lanes and spots to improve the effectiveness of soil and spot removal

Carpet will be thoroughly hot-water rinsed and extracted using hot-water, truck mounted equipment and/or portable units being careful to avoid over wetting

Spots still remaining after the extraction process will be removed as possible utilizing specialized chemicals and procedures

Commercial, high-speed air movers will be used, when needed, to circulate dry air and absorb carpet dampness more quickly and effectively

A thorough walk-through of the carpeted areas will be performed as a final quality check of the service performed

Cancellation

This agreement may be terminated or canceled at any time with a minimum of thirty (30) days written notice from either party.

Agreement

This Agreement ("this Agreement") is made and entered into by and between Cleaning Connection Inc, with its principal place of business located at 3423 Delaware Ave, Des Moines, Iowa 50313 and Indianola Wellness Campus - Campus with its principal place of business located at 306 East Scenic Valley Avenue, Indianola, Iowa 50125 by the signing and completing of their respective section below.

NOW, THEREFORE, in consideration of the mutual promises and benefits to be derived by the parties, they mutually agree to the terms and conditions as outlined above in this Agreement. Start date of work to be determined and agreed to by both parties.

The undersigned warrant they have authority to enter into this Agreement, and that it will be binding upon both parties.

Cleaning Connection Inc

Indianola Wellness Campus - Campus

Signature: Milton Anania

Signature: _____

Name: Milton Anania

Name: _____

Date: October 23, 2025

Date: _____

Title: Sales Director

Title: _____



POLICY NUMBER: A0166012002

COMMERCIAL PROPERTY COVERAGE DECLARATIONS

Middlesex Insurance Company (A Participating Stock Company) A member of the Sentry Insurance Group 1800 North Point Drive Stevens Point, WI 54481	Agency USI Insurance Services LLC (Des Moines, IA - 10051589) 300 Walnut St Suite 200 Des Moines, IA 50309 Agency Code 10051589
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POLICY INFORMATION

First Named Insured: Cleaning Connection Inc
Address: 3423 Delaware Ave
Des Moines, IA 50313-4709

The Commercial Property Coverage applies from 02/01/2025 to 02/01/2026 at 12:01 A.M. Standard Time at the First Named Insured's mailing address shown above.

Additional Interests

The persons or organizations listed as Additional Interests, in the Additional Interests Supplemental Schedule, are included as loss payees, lenders loss payees, mortgagees, or additional insureds, but only for the coverages and to the extent of their interest as indicated.

Applicable Forms And Endorsements

In addition to the common policy forms and endorsements, the following forms and endorsements apply to the Commercial Property Coverage:

Form/Endorsement Number and Edition Date	Form/Endorsement Title
CP 00 10 10 12	Building And Personal Property Coverage Form
CP 00 30 10 12	Business Income (And Extra Expense) Coverage Form
CP 00 90 07 88	Commercial Property Conditions
CP 01 40 07 06	Exclusion Of Loss Due To Virus Or Bacteria
CP 03 20 04 18	Multiple Deductible Form (Fixed Dollar Deductibles)
CP 04 11 09 17	Protective Safeguards
CP 10 30 09 17	Causes Of Loss - Special Form
CP 10 75 12 20	Cyber Incident Exclusion
CP 70 23 10 01	Personal Property Leased
CP 70 26 04 02	Annual Business Income
CP 70 27 10 12	Agreed Value
CP 70 47 10 13	Equipment Breakdown
CP 80 26 07 23	Special Broadened Property Coverage
IL 02 76 09 08	Iowa Changes - Cancellation And Nonrenewal

CP 89 01 10 14
A0166012
Middlesex Insurance Company
00002 0000000000 25029 0 N

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Page 1 of 3
01/29/2025

**Form/Endorsement
Number and Edition Date**

IL 09 35 07 02

IL 09 53 01 15

IL 70 26 07 24

Form/Endorsement Title

Exclusion Of Certain Computer-Related Losses

Exclusion Of Certified Acts Of Terrorism

Multiple Line Occurrence Deductible

COVERAGES**PREMISES NO.:** 1**BUILDING NO.:** 1**DESCRIPTION:** Office

3423 Delaware Ave, Des Moines, IA 50313-4709

Coverage	Limit of Insurance	Covered Causes Of Loss	Coinsurance	Deductible
Building	\$1,789,080	Special Including Theft Equipment Breakdown	90%	Refer to Schedule

Optional Coverages

Inflation Guard 2%

Agreed Value

Replacement Cost

Coverage	Limit of Insurance	Covered Causes Of Loss	Coinsurance	Deductible
Your Business Personal Property	\$241,740	Special Including Theft Equipment Breakdown	90%	Refer to Schedule

Optional Coverages

Inflation Guard 2%

Agreed Value

Replacement Cost

Coverage	Limit of Insurance	Covered Causes Of Loss	Coinsurance
Business Income (And Extra Expense) Coverage: Other Than Rental Value	Actual Loss Sustained 12 Months	Special Including Theft Equipment Breakdown	

COMMERCIAL PROPERTY POLICY OPTIONAL COVERAGES**Protective Safeguards**

Premises No. 1 **Building No.** 1

Protective Safeguards Symbols Applicable
P-1

Special Broadened Property Coverage Endorsement

Direct Loss Blanket Limit	\$250,000	Per building per occurrence
Indirect Loss Blanket Limit	\$100,000	Per building per occurrence
Crime Loss Blanket Limit	\$50,000	Per occurrence

Page 2 of 3A0166012
Middlesex Insurance Company**CP 89 01 10 14**

01/29/2025

COMMERCIAL PROPERTY POLICY OPTIONAL COVERAGES

Special Broadened Property Coverage Endorsement
Increased Limits Schedule

The following limits of insurance replace those shown in the Special Broadened Property Coverage endorsement. If the Special Broadened Property coverage endorsement specifies that the Direct Loss Blanket Limit or the Indirect Loss Blanket Limit applies to any of the following coverages, the limit in the Schedule below is in addition to any insurance apportioned under the Direct Loss Blanket Limit or the Indirect Loss Blanket Limit

The following limits apply to covered property that is not at a premise listed in the Description of Premises:

Property at any Location	\$ 500,000
Property in transit in any one vehicle or vessel	\$ 50,000
Property in the custody of a Messenger or Salesperson	\$ 25,000
Property at any exhibit	\$ 100,000

Multiple Deductible Form (Fixed Dollar Deductibles)

Premises No.	Building No.	Deductible	Covered Causes of Loss
1	1	\$ 1,000	All Covered Causes of Loss except Windstorm or Hail
1	1	\$ 5,000	Windstorm or Hail

ACORD™

CERTIFICATE OF LIABILITY INSURANCE

DATE (MM/DD/YYYY)

10/23/2025

THIS CERTIFICATE IS ISSUED AS A MATTER OF INFORMATION ONLY AND CONFERS NO RIGHTS UPON THE CERTIFICATE HOLDER. THIS CERTIFICATE DOES NOT AFFIRMATIVELY OR NEGATIVELY AMEND, EXTEND OR ALTER THE COVERAGE AFFORDED BY THE POLICIES BELOW. THIS CERTIFICATE OF INSURANCE DOES NOT CONSTITUTE A CONTRACT BETWEEN THE ISSUING INSURER(S), AUTHORIZED REPRESENTATIVE OR PRODUCER, AND THE CERTIFICATE HOLDER.

IMPORTANT: If the certificate holder is an ADDITIONAL INSURED, the policy(ies) must have ADDITIONAL INSURED provisions or be endorsed. If SUBROGATION IS WAIVED, subject to the terms and conditions of the policy, certain policies may require an endorsement. A statement on this certificate does not confer any rights to the certificate holder in lieu of such endorsement(s).

PRODUCER USI Insurance Services, LLC 300 Walnut St. Suite 200 Des Moines, IA 50309 800 767-1724		CONTACT NAME: Myla M. Brown PHONE (A/C, No, Ext): 800 767-1724 FAX (A/C, No): 515-243-6664 E-MAIL ADDRESS: myla.brown@usi.com	
INSURED Cleaning Connection, Inc. 3423 Delaware Ave Des Moines, IA 50313		INSURER(S) AFFORDING COVERAGE INSURER A : Sentry Insurance Company INSURER B : INSURER C : INSURER D : INSURER E : INSURER F :	
		NAIC # 24988	

COVERAGES

CERTIFICATE NUMBER:

REVISION NUMBER:

THIS IS TO CERTIFY THAT THE POLICIES OF INSURANCE LISTED BELOW HAVE BEEN ISSUED TO THE INSURED NAMED ABOVE FOR THE POLICY PERIOD INDICATED. NOTWITHSTANDING ANY REQUIREMENT, TERM OR CONDITION OF ANY CONTRACT OR OTHER DOCUMENT WITH RESPECT TO WHICH THIS CERTIFICATE MAY BE ISSUED OR MAY PERTAIN, THE INSURANCE AFFORDED BY THE POLICIES DESCRIBED HEREIN IS SUBJECT TO ALL THE TERMS, EXCLUSIONS AND CONDITIONS OF SUCH POLICIES. LIMITS SHOWN MAY HAVE BEEN REDUCED BY PAID CLAIMS.

INSR LTR	TYPE OF INSURANCE	ADDL INSR	SUBR WVD	POLICY NUMBER	POLICY EFF (MM/DD/YYYY)	POLICY EXP (MM/DD/YYYY)	LIMITS
A	☒ COMMERCIAL GENERAL LIABILITY ☐ CLAIMS-MADE ☒ OCCUR GEN'L AGGREGATE LIMIT APPLIES PER: ☐ POLICY ☒ PRO-JECT ☐ LOC OTHER:			A016601200	02/01/2025	02/01/2026	EACH OCCURRENCE \$1,000,000 DAMAGE TO RENTED PREMISES (Ea occurrence) \$500,000 MED EXP (Any one person) \$15,000 PERSONAL & ADV INJURY \$1,000,000 GENERAL AGGREGATE \$3,000,000 PRODUCTS - COMP/OP AGG \$2,000,000 \$
A	AUTOMOBILE LIABILITY ☒ ANY AUTO OWNED AUTOS ONLY ☒ HIRED AUTOS ONLY ☒ Drive Oth Car ☐ SCHEDULED AUTOS NON-OWNED AUTOS ONLY			A016601200	02/01/2025	02/01/2026	COMBINED SINGLE LIMIT (Ea accident) \$1,000,000 BODILY INJURY (Per person) \$ BODILY INJURY (Per accident) \$ PROPERTY DAMAGE (Per accident) \$ \$
A	☒ UMBRELLA LIAB ☒ OCCUR ☐ EXCESS LIAB ☐ CLAIMS-MADE ☐ DED ☒ RETENTION \$0			A016601200	02/01/2025	02/01/2026	EACH OCCURRENCE \$5,000,000 AGGREGATE \$5,000,000 \$
A	WORKERS COMPENSATION AND EMPLOYERS' LIABILITY ANY PROPRIETOR/PARTNER/EXECUTIVE OFFICER/MEMBER EXCLUDED? (Mandatory in NH) If yes, describe under DESCRIPTION OF OPERATIONS below	Y/N	Y	A0166012006	02/01/2025	02/01/2026	☒ PER STATUTE ☐ OTH-ER E.L. EACH ACCIDENT \$1,000,000 E.L. DISEASE - EA EMPLOYEE \$1,000,000 E.L. DISEASE - POLICY LIMIT \$1,000,000

DESCRIPTION OF OPERATIONS / LOCATIONS / VEHICLES (ACORD 101, Additional Remarks Schedule, may be attached if more space is required)

** Workers Comp Information **

Proprietors/Partners/Executive Officers/Members Excluded:

Todd Mendenhall, Officer

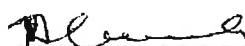
CERTIFICATE HOLDER

CANCELLATION

Indianola Wellness Campus
 306 West Scenic Valley Ave
 Indianola, IA 50125

SHOULD ANY OF THE ABOVE DESCRIBED POLICIES BE CANCELLED BEFORE THE EXPIRATION DATE THEREOF, NOTICE WILL BE DELIVERED IN ACCORDANCE WITH THE POLICY PROVISIONS.

AUTHORIZED REPRESENTATIVE



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MEMORANDUM

To: Mayor and City Council
From: Cassandra Hofer, Deputy City Clerk
Date: November 17, 2025
Subject: Resolution authorizing the certification of liens to the Warren County Treasurer for purposes of assessing the cost of nuisance abatements against properties.

Introduction: In the event a property owner fails to pay nuisance abatement costs within the required notice period, Iowa law allows for a lien to be placed upon that property.

Background: The attached list shows property owners who have not paid nuisance abatement costs within the required notice period.

Discussion: The City can assess a lien against the property for the cost of nuisance abatement after the list has been published as required by law.

Budget Impact: A total of \$3,695.00 is being sent to the county for collections for unpaid nuisance abatements.

Recommendation: Staff recommends the authorization of the certificate of liens to the Warren County Treasurer and the publication of the list.

Attachments:

1. Res 2025- Authorizing nuisance abatements to county
2. Nuisance Abatement 11.7.25

City of Indianola
RESOLUTION NO. 2025-

**RESOLUTION AUTHORIZING THE CERTIFICATION OF LIENS TO THE WARREN COUNTY
TREASURER FOR PURPOSES OF ASSESSING THE COST OF NUISANCE ABATEMENTS
AGAINST PROPERTIES**

WHEREAS, the properties listed on the attached exhibit have unpaid nuisance abatement costs with the City of Indianola; and

WHEREAS, in the event that a property owner fails to make payment within the required notice period the Iowa law allows for a lien to be placed upon that property; and

WHEREAS, the City now wishes to authorize assessment of a lien against the properties for the cost of nuisance abatements.

NOW, THEREFORE, BE IT HEREBY RESOLVED that the City of Indianola hereby authorizes the assessment of a lien against the properties listed on the attached exhibit.

BE IT FURTHER RESOLVED that the City Clerk is authorized to certify said list to the Warren County Treasurer and to publish.

BE IT FURTHER RESOLVED that all assessments exceeding \$500.00 may be paid up to ten (10) annual installments, to be paid in the same manner and with the same interest rate provided for assessments against benefited property under state law.

Adopted this 17th day of November 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk

Notice of Filing of Assessments for Nuisance Abatement									
To the person(s) owning land located with the City of Indianola, Warren County, Iowa, particularly described as follows:									
Parcel #	Legal Description	Property Address	Deed Holder	Reason	Fee	Admin Fee	Amount Paid	Amount Due	Invoice #
48820000100	24-76-24 WILLIAMS SUB DIV PT OL 120 LOT 10 EX LOT A-B-C & EX 300' ON S LOT 10	N/A	Brady, Branden L/Lindsey M, 1206 W Euclid Ave, Indianola, IA 50125	Mowing 9/11/25	\$ 330.00	\$ 125.00	\$ -	\$ 455.00	INV00043
48775011000	23-76-24 AMENDED PLAT OF WESTERN HILLS PLAT 1 OUT LOT A	1001 N L ST	TF32, PO Box 12131, Des Moines, IA 50312	Mowing 9/18/25	\$ 165.00	\$ 125.00	\$ -	\$ 290.00	INV00060
48775011000	23-76-24 AMENDED PLAT OF WESTERN HILLS PLAT 1 OUT LOT A	1001 N L ST	TF32, PO Box 12131, Des Moines, IA 50312	Brush Trimming 8/14/25	\$ 165.00	\$ 125.00	\$ -	\$ 290.00	3523
48775011000	23-76-24 AMENDED PLAT OF WESTERN HILLS PLAT 1 OUT LOT A	1001 N L ST	TF32, PO Box 12131, Des Moines, IA 50312	Mowing 7/24/25	\$ 137.50	\$ 125.00	\$ -	\$ 262.50	3513
48390110020	25-76-24 JONES & WINDLES ADD N 90' LOT 2 BLK 11	403 W CLINTON AVE	Hernandez, Linda, 313 South Adams, PO Box 6, Osceola, IA 50213	Mowing 7/24/25	\$ 110.00	\$ 125.00	\$ -	\$ 235.00	3515
48240030040	25-76-24 FAIRVIEW LOT 4 BLK 3	207 S H ST	Hernandez, Linda, 313 South Adams, PO Box 6, Osceola, IA 50213	Mowing 7/24/25	\$ 137.50	\$ 125.00	\$ -	\$ 262.50	3514
48120270010	25-76-24 CHESHIRE ADD N 83 1/2' LOT 1 BLK 27	101 S F ST	Westphal, Cassandra L, 101 S F St, Indianola, IA 50125	Concrete Cleanup 9/30/25	\$ 200.00	\$ 125.00	\$ -	\$ 325.00	INV00066
48160000380	24-76-24 COUNTRY CLUB KNOLLS LOT 38	500 W MADISON PL	Wilson, Rena Lou, 6035 N Waterbury Rd, Des Moines, IA 50312	Brush Removal 9/23/25	\$ 660.00	\$ 125.00	\$ -	\$ 785.00	INV00062
48120300010	25-76-24 CHESHIRE ADD E 70' LOT 1 BLK 30	605 W SALEM AVE	Fusco, Audrey, 605 W Salem Ave, Indianola, IA 50125	Brush Removal/Landfill 9/18/25	\$ 270.00	\$ 125.00	\$ -	\$ 395.00	INV00054
48440000160	26-76-24 REPLAT KENWOOD PLACE LOTS 45-52 INCL S 10' LOT 15 & N 60' LOT 16	207 S P ST	Six Sigma Properties LLC, PO Box 292, Bettendorf, IA 52722	Brush Removal/Landfill 8/28/25	\$ 270.00	\$ 125.00	\$ -	\$ 395.00	INV00020



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: Resolution approving the certification of tax increment financing obligations.

Introduction: Staff recommends approval of the Tax Increment Financing (TIF) Debt Certifications for Fiscal Year 27.

Background: By December 1 of each year, the City must certify to the county the amount of new Tax Increment Finance debt that the City wishes to collect in TIF revenue, and any de-certification of debt.

Discussion: The City is requesting \$1,500,000 in TIF revenue for general obligation debt service that is being repaid with TIF revenue. The City is also de-certifying \$113,014 that was collected in bank interest. The desertification reduces the amount of TIF revenue needed due to interest earnings in the TIF Special Fund Balance (125).

Budget Impact: None.

Recommendation: Staff recommends approval.

Attachments:

1. Res 2025- Approving TIF Certification
2. City TIF Indebtedness Certification Form_FY25
3. Kentucky Ridge TIF Certification Form
4. Emerald Bay TIF Certification Form

City of Indianola
RESOLUTION NO 2025-

**RESOLUTION APPROVING THE CERTIFICATION OF
TAX INCREMENT FINANCING OBLIGATIONS**

WHEREAS, the Finance Director completed the process of compiling the Tax Increment Financing (TIF) obligations that can be certified and/or decertified to Warren County; and

WHEREAS, the TIF Certification Report must be filed with Warren County by December 1 annually; and

WHEREAS, the Director of Finance will certify the amounts, as listed on the attached certification pages, to Warren County.

NOW, THEREFORE, BE IT RESOLVED, by the City Council of Indianola, Iowa that the attached TIF Obligation Certification Forms are hereby approved and the Finance Director is hereby directed to file it with the Warren County Auditor on behalf of the City of Indianola before December 1, 2025.

Approved this 17th day of November 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR**
Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Indianola County: Warren

Urban Renewal Area Name: Indianola Unified Urban Renewal

Urban Renewal Area Number: 91012 (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 0

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 5 day of November, 2025

Jackie Raffety, Clerk/Finance Director 515-962-5240
Signature of Authorized Official Telephone

Urban Renewal Area Name: Indianola Unified Urban Renewal

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above, the City has reduced previously certified indebtedness, by reason other than application of TIF increment tax received from the County Treasurer, by the total amount as shown below.

Individual TIF Indebtedness Type/Description/Details:	Amount Reduced:
FY2025 Bank Interest Earned	113,014
Total Reduction In Indebtedness For This Urban Renewal Area:	113,014

Dated this 5 day of November, 2025

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CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR
Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Indianola County: Warren

Urban Renewal Area Name: Kentucky Ridge Urban Renewal Area

Urban Renewal Area Number: _____ (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 375,000

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 5 day of November, 2025

Jackie Raffety, Clerk/Finance Director 515-962-5240
Signature of Authorized Official Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: Indianola County: Warren

Urban Renewal Area Name: Kentucky Ridge Urban Renewal Area

Urban Renewal Area Number: 00000 (Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. <u>Inception Group Development Agreement</u>	<u>12/2/2024</u>	<u>375,000</u>
<u>Rebate to City for improvements</u>		
<u></u>		
<u></u>		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
2. <u></u>		
<u></u>		
<u></u>		
<u></u>		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
3. <u></u>		
<u></u>		
<u></u>		
<u></u>		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
4. <u></u>		
<u></u>		
<u></u>		
<u></u>		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
5. <u></u>		
<u></u>		
<u></u>		
<u></u>		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 375,000

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

Provide sufficient detail so that the County Auditor will know how to specifically administer your request. For example you may have multiple indebtedness certifications in an Urban Renewal Area, and want the maximum tax for rebate agreement property that the County has segregated into separate taxing districts, but only want a portion of the available increment tax from the remainder of the taxing districts in the Area.

[illegible]

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Provide sufficient detail so that the County Auditor will know how to specially administer your request. For example, you could have multiple indebtedness certifications in the Urban Renewal Area, and the County Auditor would need to know which particular indebtedness certification(s) to reduce. If rebate agreements are involved with a reduction, and the County has segregated the rebate property into separate TIF Increment taxing districts, provide the five-digit county increment taxing district numbers for reference.

Jackie Raffety, City Clerk/Finance Director	515-962-5240
Signature of Authorized Official	Telephone

**CODE OF IOWA SECTION 403.19 TAX INCREMENT FINANCING (TIF) INDEBTEDNESS
CERTIFICATION TO COUNTY AUDITOR**
Due To County Auditor By December 1 Prior To The Fiscal Year TIF Increment Tax Is Requested
Use One Certification Per Urban Renewal Area

City: Indianola County: Warren

Urban Renewal Area Name: Emerald Bay Urban Renewal Area

Urban Renewal Area Number: _____ (Use five-digit Area Number Assigned by the County Auditor)

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above the City has outstanding loans, advances, indebtedness, or bonds, none of which have been previously certified, in the collective amount shown below, all of which qualify for repayment from the special fund referred to in paragraph 2 of Section 403.19 of the Code of Iowa.

Urban Renewal Area Indebtedness Not Previously Certified*: \$ 15,000

*There must be attached a supporting itemized listing of the dates that individual loans, advances, indebtedness, or bonds were initially approved by the governing body. (Complete and attach 'CITY TIF FORM 1.1'.)

The County Auditor shall provide the available TIF increment tax in subsequent fiscal years without further certification until the above-stated amount of indebtedness is paid to the City. However, for any fiscal year a City may elect to receive less than the available TIF increment tax by certifying the requested amount to the County Auditor on or before the preceding December 1. (File 'CITY TIF FORM 2' with the County Auditor by the preceding December 1 for each of those fiscal years where all of the TIF increment tax is not requested.)

A City reducing certified TIF indebtedness by any reason other than application of TIF increment tax received from the County Treasurer shall certify such reduced amounts to the County Auditor no later than December 1 of the year of occurrence. (File 'CITY TIF FORM 3' with the County Auditor when TIF indebtedness has been reduced by any reason other than application of TIF increment tax received from the County Treasurer.)

Notes/Additional Information:

Dated this 5 day of November, 2025

Jackie Raffety, Clerk/Finance Director 515-962-5240
Signature of Authorized Official Telephone

TIF INDEBTEDNESS NOT PREVIOUSLY CERTIFIED ELIGIBLE FOR TAX COLLECTIONS NEXT FISCAL YEAR

City: IndianolaCounty: Warren

Urban Renewal Area Name: Emerald Bay Urban Renewal Area

Urban Renewal Area Number: 00000(Use five-digit Area Number Assigned by the County Auditor)

Individual TIF Indebtedness Type/Description/Details:	Date Approved*:	Total Amount:
1. Sunstone Development Agreement Rebate to City to set establish the area	4/7/2025	15,000
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
2.		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
3.		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
4.		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		
5.		
☐ 'X' this box if a rebate agreement. List administrative details on lines above.		

If more indebtedness entry lines are needed continue to Form 1.1 Page 2.

Total For City TIF Form 1.1 Page 1: 15,000

* "Date Approved" is the date that the local governing body initially approved the TIF indebtedness.

Urban Renewal Area Name: Emerald Bay Urban Renewal Area

I hereby certify to the County Auditor that for the Urban Renewal Area within the City and County named above, the City has reduced previously certified indebtedness, by reason other than application of TIF increment tax received from the County Treasurer, by the total amount as shown below.

Provide sufficient detail so that the County Auditor will know how to specially administer your request. For example, you could have multiple indebtedness certifications in the Urban Renewal Area, and the County Auditor would need to know which particular indebtedness certification(s) to reduce. If rebate agreements are involved with a reduction, and the County has segregated the rebate property into separate TIF Increment taxing districts, provide the five-digit county increment taxing district numbers for reference.

[illegible]

Dated this 5 day of November, 2025

Jackie Raffety, City Clerk/Finance Director
Signature of Authorized Official

515-962-5240
Telephone



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: Approval of the Annual Urban Renewal Report.

Introduction: This report focuses on the structure of Indianola's Urban Renewal Area projects and the debt of the area and revenue coming in, and payments coming out of the TIF special revenue fund during Fiscal Year 25.

Background: Chapter 384.22 of the Code of Iowa requires the urban renewal report to be filed with the Iowa Department of Management by December 1, annually.

Discussion: The City Council must approve the report before staff can file it with the State.

Budget Impact: None.

Recommendation: Staff recommends approval.

Attachments: 1. Urban Renewal Report_FY25

Annual Urban Renewal Report, Fiscal Year 2024 - 2025

Levy Authority Summary

Local Government Name: INDIANOLA
 Local Government Number: 91G873

Active Urban Renewal Areas	U.R. #	# of Tif Taxing Districts
INDIANOLA EAST HWY 92 URBAN RENEWAL	91008	6
INDIANOLA UNIFIED URBAN RENEWAL	91012	16

TIF Debt Outstanding: 45,893,135

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	6,004,918	0	Amount of 07-01-2024 Cash Balance Restricted for LMI
---	------------------	----------	---

TIF Revenue:	1,565,749
TIF Sp. Revenue Fund Interest:	113,014
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	1,678,763

Rebate Expenditures:	59,205
Non-Rebate Expenditures:	1,376,613
Returned to County Treasurer:	0
Total Expenditures:	1,435,818

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	6,247,863	0	Amount of 06-30-2025 Cash Balance Restricted for LMI
---	------------------	----------	---

Year-End Outstanding TIF Obligations, Net of TIF Special Revenue Fund Balance: 38,209,454

Urban Renewal Area Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA EAST HWY 92 URBAN RENEWAL
 UR Area Number: 91008

UR Area Creation Date: 07/2004

This URA was developed to help local officials promote economic development in the city. The primary goal of the plan is to stimulate economic development and extend sewer and water services to a new business park.

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
INDIANOLA CITY/INDIANOLA SCH/EAST HWY 92 UR TIF INCREM	910259	910260	0
INDIANOLA CITY AG/INDIANOLA SCH/EAST HWY92 UR TIF INCREM	910261	910262	0
INDIANOLA CIYT/INDIANOLA SCH/EAST HWY 92 UR TIF INCREM/CITY EXEMPT	910263	910264	0
INDIANOLA CITY AG/INDIANOLA SCH/EAST HWY 92 UR TIF INCREM/CITY EXEMPT	910265	910266	0
INDIANOLA CITY/INDIANOLA SCH/AMEND EAST HWY 92 UR TIF INCRE	910277	910278	0
INDIANOLA CITY AG/INDIANOLA SCH/AMEND EAST HWY 92 UR TIF INCREM	910279	910280	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

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

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024: 0 0 **Amount of 07-01-2024 Cash Balance Restricted for LMI**

TIF Revenue:	0
TIF Sp. Revenue Fund Interest:	0
Property Tax Replacement Claims	0
Asset Sales & Loan Repayments:	0
Total Revenue:	0

Rebate Expenditures:	0
Non-Rebate Expenditures:	0
Returned to County Treasurer:	0
Total Expenditures:	0

TIF Sp. Rev. Fund Cash Balance as of 06-30-2025: 0 0 **Amount of 06-30-2025 Cash Balance Restricted for LMI**

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA EAST HWY 92 URBAN RENEWAL (91008)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/EAST HWY 92 UR TIF INCREM
 TIF Taxing District Inc. Number: 910260
 TIF Taxing District Base Year: 2003
 FY TIF Revenue First Received: 2006
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2026

UR Designation	
Slum	No
Blighted	No
Economic Development	07/2004

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA EAST HWY 92 URBAN RENEWAL (91008)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/EAST HWY92 UR TIF INCREM
 TIF Taxing District Inc. Number: 910262
 TIF Taxing District Base Year: 2003
 FY TIF Revenue First Received: 2006
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2026

UR Designation	
Slum	No
Blighted	No
Economic Development	07/2004

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	32,200	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA EAST HWY 92 URBAN RENEWAL (91008)
 TIF Taxing District Name: INDIANOLA CIYT/INDIANOLA SCH/EAST HWY 92 UR TIF INCREM/CITY
 EXEMPT
 TIF Taxing District Inc. Number: 910264
 TIF Taxing District Base Year: 2003
 FY TIF Revenue First Received: 2006
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District
 statutorily ends: 2026

UR Designation	
Slum	No
Blighted	No
Economic Development	07/2004

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	0	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA EAST HWY 92 URBAN RENEWAL (91008)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/EAST HWY 92 UR TIF INCREM/CITY
 EXEMPT
 TIF Taxing District Inc. Number: 910266
 TIF Taxing District Base Year: 1993
 FY TIF Revenue First Received: 2007
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District
 statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2005

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	9,300	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA EAST HWY 92 URBAN RENEWAL (91008)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/AMEND EAST HWY 92 UR TIF INCRE
 TIF Taxing District Inc. Number: 910278
 TIF Taxing District Base Year: 2004
 FY TIF Revenue First Received: 2007
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2005

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	168,820	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA EAST HWY 92 URBAN RENEWAL (91008)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/AMEND EAST HWY 92 UR TIF INCREM
 TIF Taxing District Inc. Number: 910280
 TIF Taxing District Base Year: 2004
 FY TIF Revenue First Received: 2007
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2005

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	24,700	0	0	0	0

FY 2025 TIF Revenue Received: 0

Urban Renewal Area Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL
 UR Area Number: 91012

UR Area Creation Date: 06/1994

This URA has been developed to help local officials promote economic development in the city. The primary goal of the plan is to stimulate, through public involvement and commitment, private investments and to create a sound economic base.

UR Area Purpose:

Tax Districts within this Urban Renewal Area	Base No.	Increment No.	Increment Value Used
INDIANOLA CITY/INDIANOLA SCH/HILLCREST UR TIF INCREM	910200	910201	7,501,156
INDIANOLA CITY/INDIANOLA SCH/HILLCREST 2 TIF INCREM	910202	910203	0
INDIANOLA CITY AG/INDIANOLA SCH/HILLCREST 2 UR TIF INCREM	910204	910205	0
INDIANOLA CITY/INDIANOLA SCH/DOWNTOWN UR TIF INCREM	910226	910227	7,426,965
INDIANAOLA CITY AG/INDIANOLA SCH/HILLCREST 3 UR TIF INCREM	910228	910229	0
INDIANOLA CITY/INDIANOLA SCH/HILLCREST 4 UR TIF INCREM	910269	910270	11,177,120
INDIANOLA CITY AG/INDIANOLA SCH/HILLCREST 4 TIF INCREM	910271	910272	13,331
INDIANOLA CITY/INDIANOLA SCH/AMEND DOWNTOWN UR TIF INCREM	910281	910282	5,970,292
INDIANOLA CITY/INDIANOLA SCH/AMEND DT2 W92 UR TIF INCRE	910297	910298	16,657,336
INDIANOLA CITY AG/INDIANOLA SCH/AMEND DT2 W92 UR TIF INCRE	910299	910300	35,535
W LINCOLN TWP/INDIANOLA SCH/AMEND DT2 W92 UR TIF INCREM	910301	910302	0
INDIANOLA CITY/INDIANOLA SCH/HILLCREST 3 UR TIF INCREM	910307	910308	0
INDIANOLA CITY/INDIANOLA SCH/HILLCREST 5 UR TIF INCREM	910311	910312	0
INDIANOLA CITY AG/INDIANOLA SCH/HILLCREST 5 UR TIF INCREM	910313	910314	0
INDIANOLA CITY/INDIANOLA SCH/AMEND DT2 W92 TIF INCREM	910323	910324	0
INDIANOLA CITY AG/INDIANOLA SCH/AMEND DT2 W92 TIF INCREM	910325	910326	0

Urban Renewal Area Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	291,000	114,379,829	70,564,353	10,525,500	0	-140,000	195,331,432	0	195,331,432
Taxable	209,046	53,006,815	51,704,389	9,276,493	0	-140,000	113,767,493	0	113,767,493
Homestead Credits									222

TIF Sp. Rev. Fund Cash Balance as of 07-01-2024:	6,004,918	0	Amount of 07-01-2024 Cash Balance Restricted for LMI
TIF Revenue:	1,565,749		
TIF Sp. Revenue Fund Interest:	113,014		
Property Tax Replacement Claims	0		
Asset Sales & Loan Repayments:	0		
Total Revenue:	1,678,763		
Rebate Expenditures:	59,205		
Non-Rebate Expenditures:	1,376,613		
Returned to County Treasurer:	0		
Total Expenditures:	1,435,818		
TIF Sp. Rev. Fund Cash Balance as of 06-30-2025:	6,247,863	0	Amount of 06-30-2025 Cash Balance Restricted for LMI

Projects For INDIANOLA UNIFIED URBAN RENEWAL

Indianola Wellness Facility

Description:	Building of a 60,000 plus sq ft wellness facility
Classification:	Municipal and other publicly-owned or leased buildings
Physically Complete:	Yes
Payments Complete:	No

Square Streetscape Project

Description:	Utility and Street Improvements around downtown Square
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

DeYarman Ford

Description:	New Construction of Sales Building
Classification:	Commercial - retail
Physically Complete:	Yes
Payments Complete:	No

CemenTech

Description:	New Addition to Assembly Buidling
Classification:	Industrial/manufacturing property
Physically Complete:	No
Payments Complete:	No

Industrial Park Improvements

Description:	Industrial Park Water/Sewer Infrastructure
Classification:	Roads, Bridges & Utilities
Physically Complete:	No
Payments Complete:	No

Debts/Obligations For INDIANOLA UNIFIED URBAN RENEWAL

Series 2019 G.O.

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	2,030,000
Interest:	206,600
Total:	2,236,600
Annual Appropriation?:	No
Date Incurred:	04/29/2012
FY of Last Payment:	2031

Series 2020A G.O.

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	38,350,000
Interest:	221,010
Total:	38,571,010
Annual Appropriation?:	No
Date Incurred:	12/07/2020
FY of Last Payment:	2031

Series 2020B G.O.

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,435,000
Interest:	94,350
Total:	1,529,350
Annual Appropriation?:	No
Date Incurred:	12/07/2020
FY of Last Payment:	2028

DeYarmen Ford

Debt/Obligation Type:	Rebates
Principal:	50,000
Interest:	0
Total:	50,000
Annual Appropriation?:	Yes
Date Incurred:	12/06/2021
FY of Last Payment:	2032

CemenTech

Debt/Obligation Type:	Rebates
Principal:	427,500
Interest:	0
Total:	427,500
Annual Appropriation?:	Yes
Date Incurred:	10/12/2021
FY of Last Payment:	2040

Series 2022 GO Industrial Park

Debt/Obligation Type:	Gen. Obligation Bonds/Notes
Principal:	1,990,000
Interest:	1,088,675
Total:	3,078,675
Annual Appropriation?:	No
Date Incurred:	10/03/2022
FY of Last Payment:	2042

Non-Rebates For INDIANOLA UNIFIED URBAN RENEWAL

TIF Expenditure Amount:	401,000
Tied To Debt:	Series 2019 G.O.
Tied To Project:	Indianola Wellness Facility
TIF Expenditure Amount:	501,938
Tied To Debt:	Series 2020A G.O.
Tied To Project:	Square Streetscape Project
TIF Expenditure Amount:	379,750
Tied To Debt:	Series 2020B G.O.
Tied To Project:	Indianola Wellness Facility
TIF Expenditure Amount:	93,925
Tied To Debt:	Series 2022 GO Industrial Park
Tied To Project:	Industrial Park Improvements

Rebates For INDIANOLA UNIFIED URBAN RENEWAL

2406 N Jefferson Way

TIF Expenditure Amount:	59,205
Rebate Paid To:	DeYarman Ford
Tied To Debt:	DeYarmen Ford
Tied To Project:	DeYarman Ford
Projected Final FY of Rebate:	2032

◆ Annual Urban Renewal Report, Fiscal Year 2024 - 2025

In FY23, the interest payment for the 2022 GO Bond was not included in the non-rebate payment section. The amount excluded was \$57,920.42. There was extra transferred from the TIF fund in FY24 and the extra was applied to the 2022 GO Bond on this report.

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Sum of Private Investment Made Within This Urban Renewal Area
during FY 2025

0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/HILLCREST UR TIF INCREM
 TIF Taxing District Inc. Number: 910201
 TIF Taxing District Base Year: 1993
 FY TIF Revenue First Received: 1996
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	06/1994

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	0	1,426,800	10,525,500	0	0	11,952,300	0	11,952,300
Taxable	0	0	1,087,663	9,276,493	0	0	10,364,156	0	10,364,156
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	34,776	10,364,156	7,501,156	2,863,000	87,172

FY 2025 TIF Revenue Received: 280,820

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/HILLCREST 2 TIF INCREM
 TIF Taxing District Inc. Number: 910203
 TIF Taxing District Base Year: 1997
 FY TIF Revenue First Received: 1998
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2018

UR Designation	
Slum	No
Blighted	No
Economic Development	10/1998

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	7,510,876	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/HILLCREST 2 UR TIF INCREM
 TIF Taxing District Inc. Number: 910205
 TIF Taxing District Base Year: 1997
 FY TIF Revenue First Received: 1999
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2019

UR Designation	
Slum	No
Blighted	No
Economic Development	10/1998

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	50,975	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/DOWNTOWN UR TIF INCREM
 TIF Taxing District Inc. Number: 910227
 TIF Taxing District Base Year: 2000
 FY TIF Revenue First Received: 2003
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2023

UR Designation	
Slum	No
Blighted	No
Economic Development	08/2001

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	11,919,145	25,511,737	0	0	-28,000	37,354,132	0	37,354,132
Taxable	0	5,523,672	16,487,016	0	0	-28,000	21,933,938	0	21,933,938
Homestead Credits									23

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	21,059,815	16,322,317	7,426,965	8,895,352	270,843

FY 2025 TIF Revenue Received: 226,291

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDINAOLA CITY AG/INDIANOLA SCH/HILLCREST 3 UR TIF INCREM
 TIF Taxing District Inc. Number: 910229
 TIF Taxing District Base Year: 2000
 FY TIF Revenue First Received: 2002
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2022

UR Designation	
Slum	No
Blighted	No
Economic Development	09/2001

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	13,000	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/HILLCREST 4 UR TIF INCREM
 TIF Taxing District Inc. Number: 910270
 TIF Taxing District Base Year: 2004
 FY TIF Revenue First Received: 2006
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2026

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2005

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	25,526,700	15,085,500	0	0	-16,000	40,557,200	0	40,557,200
Taxable	0	11,829,787	12,871,808	0	0	-16,000	24,646,595	0	24,646,595
Homestead Credits									56

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	7,920,800	24,646,595	11,177,120	13,469,475	410,115

FY 2025 TIF Revenue Received: 340,604

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/HILLCREST 4 TIF INCREM
 TIF Taxing District Inc. Number: 910272
 TIF Taxing District Base Year: 2004
 FY TIF Revenue First Received: 2006
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2026

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2005

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	55,500	0	0	0	0	0	55,500	0	55,500
Taxable	39,870	0	0	0	0	0	39,870	0	39,870
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	26,200	29,300	13,331	15,969	341

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/AMEND DOWNTOWN UR TIF INCREM
 TIF Taxing District Inc. Number: 910282
 TIF Taxing District Base Year: 2004
 FY TIF Revenue First Received: 2007
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2027

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2005

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	10,993,400	13,118,500	0	0	-16,000	24,040,650	0	24,040,650
Taxable	0	5,094,643	9,860,394	0	0	-16,000	14,883,787	0	14,883,787
Homestead Credits									34

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	15,862,920	8,193,730	5,970,292	2,223,438	67,699

FY 2025 TIF Revenue Received: 179,763

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/AMEND DT2 W92 UR TIF INCRE
 TIF Taxing District Inc. Number: 910298
 TIF Taxing District Base Year: 2006
 FY TIF Revenue First Received: 2009
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	12/2007

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	0	65,940,584	15,421,816	0	0	-80,000	81,136,150	0	81,136,150
Taxable	0	30,558,713	11,397,508	0	0	-80,000	41,729,971	0	41,729,971
Homestead Credits									109

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	44,645,200	36,570,950	16,657,336	19,913,614	606,325

FY 2025 TIF Revenue Received: 538,271

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/AMEND DT2 W92 UR TIF INCRE
 TIF Taxing District Inc. Number: 910300
 TIF Taxing District Base Year: 2006
 FY TIF Revenue First Received: 2009
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	12/2007

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	194,500	0	0	0	0	0	194,500	0	194,500
Taxable	139,723	0	0	0	0	0	139,723	0	139,723
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	116,100	78,400	35,535	42,865	916

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: W LINCOLN TWP/INDIANOLA SCH/AMEND DT2 W92 UR TIF INCREM
 TIF Taxing District Inc. Number: 910302
 TIF Taxing District Base Year: 2006
 FY TIF Revenue First Received: 2009
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2029

UR Designation	
Slum	No
Blighted	No
Economic Development	12/2007

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

	Agricultural	Residential	Commercial	Industrial	Other	Military	Total	Gas/Electric Utility	Total
Assessed	41,000	0	0	0	0	0	41,000	0	41,000
Taxable	29,453	0	0	0	0	0	29,453	0	29,453
Homestead Credits									0

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	360,400	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/HILLCREST 3 UR TIF INCREM
 TIF Taxing District Inc. Number: 910308
 TIF Taxing District Base Year: 2000
 FY TIF Revenue First Received: 2002
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2022

UR Designation	
Slum	No
Blighted	No
Economic Development	09/2001

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	7,602	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/HILLCREST 5 UR TIF INCREM
 TIF Taxing District Inc. Number: 910312
 TIF Taxing District Base Year: 2008
 FY TIF Revenue First Received: 2010
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2030

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2009

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	34,901,700	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/HILLCREST 5 UR TIF INCREM
 TIF Taxing District Inc. Number: 910314
 TIF Taxing District Base Year: 2008
 FY TIF Revenue First Received: 2010
 Subject to a Statutory end date? Yes
 Fiscal year this TIF Taxing District statutorily ends: 2030

UR Designation	
Slum	No
Blighted	No
Economic Development	03/2009

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	116,500	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY/INDIANOLA SCH/AMEND DT2 W92 TIF INCREM
 TIF Taxing District Inc. Number: 910324
 TIF Taxing District Base Year: 2006
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	344,900	0	0	0	0

FY 2025 TIF Revenue Received: 0

TIF Taxing District Data Collection

Local Government Name: INDIANOLA (91G873)
 Urban Renewal Area: INDIANOLA UNIFIED URBAN RENEWAL (91012)
 TIF Taxing District Name: INDIANOLA CITY AG/INDIANOLA SCH/AMEND DT2 W92 TIF INCREM
 TIF Taxing District Inc. Number: 910326
 TIF Taxing District Base Year: 2006
 FY TIF Revenue First Received:
 Subject to a Statutory end date? No

UR Designation	
Slum	No
Blighted	No
Economic Development	No

TIF Taxing District Value by Class - 1/1/2023 for FY 2025

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

	Frozen Base Value	Max Increment Value	Increment Used	Increment Not Used	Increment Revenue Not Used
Fiscal Year 2025	15,500	0	0	0	0

FY 2025 TIF Revenue Received: 0



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: Receive and file the Fiscal Year 25 Street Finance Report.

Introduction: Staff recommends that Council receive and file the Fiscal Year 25 Street Finance Report as presented in the packet.

Background: In 2003, the State of Iowa began to mandate the completion of the Street Finance Report for cities and counties to account for all street-related expenses. The focus of the report is to account for the expenditure of Road Use Tax Fund monies, which are constitutionally protected to be spent on street-related expenses. The report also requires cities to report on other funds spent on street-related items. The report is required by state law to be submitted by December 1, annually.

Discussion: The report shows expenses and revenue by category in the Road Use Tax Fund (110), Other Special Revenues (LOST and Franchise Fees), Debt Service (200), General Fund (001), Capital Projects (300) and Utilities (Stormwater).

Outstanding bonds with a road component are listed on the report. For Indianola, the bonds reported are the 2021 GO Bond Series for Hillcrest and South K Street and the 2020A GO Bond Series that is partially for the Square Streetscape Project. The amount of the principal and interest payment that went towards the road project is stated on the report.

Equipment used for maintenance and/or construction work on roads, streets, culverts or bridges is listed on the report. Equipment is included in the report if they are self-propelled or motorized, non-self propelled equipment with a cost in excess of \$15,000. Equipment used only for snow and ice removal and mowers used only for maintenance mowing of roadsides do not need to be reported.

Projects that are completed and approved in the report year are required to be entered into the report regardless of the funding source if they are over 90% of the bid threshold (that is, greater than \$58,500). In FY25, Indianola completed and approved the South K Street Paving Project and the Square Streetscape Project.

Budget Impact: None.

Recommendation: Staff recommends Council receive and file the report.

Attachments: 1. FY25 Street Finance Report



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Indianola

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Expenses

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Salaries - Roads/Streets		\$743,441					\$743,441
Benefits - Roads/Streets		\$246,478					\$246,478
Training & Dues		\$3,842					\$3,842
Building & Grounds Maint. & Repair		\$19,625					\$19,625
Vehicle & Office Equip Operation and Repair		\$58,012					\$58,012
Other Utilities		\$15,377					\$15,377
Engineering		\$29,796			\$334,214		\$364,010
Insurance		\$57,252					\$57,252
Janitorial		\$6,277					\$6,277
Legal		\$3,644					\$3,644
Medical		\$1,888					\$1,888
Rents & Leases		\$1,911					\$1,911
Technology Expense		\$4,732					\$4,732
Other Contract Services		\$18,237					\$18,237
Other Equipment		\$30,220					\$30,220
Office Supplies		\$1,354					\$1,354
Operating Supplies		\$205,004					\$205,004
Postage & Safety		\$78					\$78



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City Street Finance Report

Fiscal Year 2025

Indianola

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	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Other Supplies		\$11,145					\$11,145
Heavy Equipment		\$180,940					\$180,940
Right-of-Way					\$26,048		\$26,048
Street - New Roadway					\$2,575,963		\$2,575,963
Street - Capacity Improvement					\$2,156,823		\$2,156,823
Street - Preservation					\$56,348		\$56,348
Principal Payment				\$1,108,801			\$1,108,801
Interest Payment				\$211,507			\$211,507
Bond Registration Fees				\$766			\$766
Transfer Out		\$288,082	\$633,333			\$300,000	\$1,221,415
Street Lighting		\$197,155			\$9,062		\$206,217
Traffic Control/Safety					\$368,286		\$368,286
Snow Removal		\$74,816					\$74,816
Street Cleaning		\$28,603					\$28,603
Snow Removal Salaries		\$32,079					\$32,079
Snow Removal Benefits		\$3,616					\$3,616
Total		\$2,263,604	\$633,333	\$1,321,074	\$5,526,744	\$300,000	\$10,044,755



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City Street Finance Report

Fiscal Year 2025

Indianola

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Revenue

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Levied on Property	\$0		\$0	\$1,321,074			\$1,321,074
Other Taxes (Hotel, LOST)			\$633,333				\$633,333
Licenses & Permits					\$175		\$175
State Revenues - Road Use Taxes		\$2,248,591					\$2,248,591
Other State Grants - IDOT					\$407,679		\$407,679
Charges/fees						\$300,000	\$300,000
Assessments					\$87,158		\$87,158
Sale of Property & Merchandise		\$78,679			\$3,944		\$82,623
Transfer In	\$288,082	\$300,000			\$633,333		\$1,221,415
Total	\$288,082	\$2,627,270	\$633,333	\$1,321,074	\$1,132,289	\$300,000	\$6,302,048



Bureau of Local Systems
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City Street Finance Report

Fiscal Year 2025

Indianola

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Bonds/Loans

Bond/Loan Description	Principal Balance As of 7/1	Total Principal Paid	Total Interest Paid	Principal Roads	Interest Roads	Principal Balance As of 6/30
2021 GO Bond Series (Hillcrest/K Street)	\$5,955,000	\$610,000	\$159,712	\$610,000	\$159,712	\$5,345,000
2020A GO Bond Series	\$3,835,000	\$710,000	\$73,725	\$498,801	\$51,795	\$3,125,000
Total	\$9,790,000	\$1,320,000	\$233,437	\$1,108,801	\$211,507	\$8,470,000



Bureau of Local Systems
Ames, IA 50010

City Street Finance Report

Fiscal Year 2025

Indianola

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Equipment

Description	Model Year	Usage Type	Cost	Purchased Status
Freightliner Dump Truck	2018	Purchased	\$102,328	No Change
Husqvarna FS400 Concrete Saw	2024	Purchased	\$2,526	No Change
John Deere 544-G Mid-Size Wheel Loader	2023	Purchased	\$222,436	No Change
Husqvarna 66 Concrete Saw	2007	Purchased	\$14,771	No Change
Crafco Cracksealer	2022	Purchased	\$65,000	No Change
R&M Equipment Trailer	2024	Purchased	\$11,854	No Change
Freightliner: Dump box, sander	2016	Purchased	\$222,436	No Change
Ford F350 4 x 2 Pickup	2017	Purchased	\$26,881	No Change
Ford F250 Pickup	2016	Purchased	\$30,645	No Change
International HV-507 Dump Truck	2020	Purchased	\$155,217	No Change
SNO-GO Snow Blower	2010	Purchased	\$78,700	No Change
Dodge Ram 3500 4x4	2019	Purchased	\$36,965	No Change
Volvo Single Axle Dump Truck VHD	2022	Purchased	\$161,000	No Change
Caterpillar Mini Loader	2021	Purchased	\$102,690	No Change
UB Backhoe Concrete Breaker	2016	Purchased	\$12,000	No Change
Kubota 95-2sv Skidloader	2018	Purchased	\$65,000	No Change
Caterpillar Asphalt Roller/Compactor	2004	Purchased	\$24,750	No Change
John Deere 622-GP Road Grader	2017	Purchased	\$201,647	No Change
Case 580N Backhoe	2015	Purchased	\$125,000	No Change
1-Tom Ford F-450 4 x 2 Crew Cab	2019	Purchased	\$48,000	No Change
Dodge Ram 3500 4x2 Dump Box	2019	Purchased	\$27,573	No Change



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City Street Finance Report

Fiscal Year 2025

Indianola

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Description	Model Year	Usage Type	Cost	Purchased Status
International 7300 Dump Truck	2014	Purchased	\$128,363	No Change
20-Ton Dovetail Trailer	2007	Purchased	\$7,000	No Change
Midsota Tiltbed 24-foot	2018	Purchased	\$6,900	No Change
Pothole Trailer	2011	Purchased	\$12,000	No Change
Elgin Street Sweeper	2019	Purchased	\$205,357	Sold
International Dump Truck/Plow	2025	Purchased	\$210,938	New
Elgin Freightliner Street Sweeper	2025	Purchased	\$316,694	New



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City Street Finance Report

Fiscal Year 2025

Indianola

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Street Projects

Project Description	Contract Price	Final Price	Contractor Name
South K St Paving Project	\$1,774,635	\$1,818,558	Vanderpool Construction
Square Streetscape Project	\$9,645,509	\$8,420,032	Absolute Group



Bureau of Local Systems
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City Street Finance Report

Fiscal Year 2025

Indianola

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Summary

	General Fund Streets (001)	Road Use (110)	Other Special Revenues	Debt Service (200)	Capital Projects (300)	Utilities (600 & U0)	Grand Total
Begining Balance	\$0	\$1,593,007	\$133,373	\$0	\$8,971,790	\$0	\$10,698,170
SubTotal Expenses (-)		\$1,975,522		\$1,321,074	\$5,526,744		\$8,823,340
Transfers Out (-)		\$288,082	\$633,333			\$300,000	\$1,221,415
Subtotal Revenues (+)	\$0	\$2,327,270	\$633,333	\$1,321,074	\$498,956	\$300,000	\$5,080,633
Transfers In (+)	\$288,082	\$300,000			\$633,333		\$1,221,415
Ending Balance	\$288,082	\$1,956,673	\$133,373	\$0	\$4,577,335	\$0	\$6,955,463

Resolution Number:

Execution Date: Monday, November 17, 2025

Signature: Jackie Raffety



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: Receive and file the Annual Financial Report for Fiscal Year 25.

Introduction: The annual financial report (AFR) is a statement of actual revenues, expenditures and fund balances from the prior fiscal year. It is completed after the fiscal year audit is finalized.

Background: The annual financial report must be filed with the State Auditor's Office by December 1 annually.

Discussion: This financial report will be used in the preparation of the Fiscal Year 27 budget in the State's system. The report includes financial information for the City and Indianola Municipal Utilities.

Budget Impact: The AFR must be published in the newspaper. Publication costs were included in this year's budget.

Recommendation: Staff recommends that Council receive and file the report.

Attachments: 1. AFR FY25_City and IMU

STATE OF IOWA 2025 FINANCIAL REPORT FISCAL YEAR ENDED JUNE 30, 2025 CITY OF INDIANOLA, IOWA DUE: December 1, 2025	16209100500000
	CITY OF INDIANOLA
	PO Box 299
	INDIANOLA IA 50125-0299
	POPULATION: 15833

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

ALL FUNDS

	Governmental (a)	Proprietary (b)	Total Actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes Levied on Property	9,246,172		9,246,172	9,196,574
Less: Uncollected Property Taxes-Levy Year	0		0	0
Net Current Property Taxes	9,246,172		9,246,172	9,196,574
Delinquent Property Taxes	0		0	0
TIF Revenues	1,565,750		1,565,750	1,500,000
Other City Taxes	2,853,339	0	2,853,339	2,681,000
Licenses and Permits	435,764	0	435,764	273,547
Use of Money and Property	821,743	117,794	939,537	1,959,914
Intergovernmental	4,821,084	0	4,821,084	5,296,172
Charges for Fees and Service	1,220,897	37,722,484	38,943,381	38,054,642
Special Assessments	96,460	2,145	98,605	98,604
Miscellaneous	714,307	134,657	848,964	1,438,867
Other Financing Sources	17,330	23,877	41,207	0
Transfers In	6,974,773	1,761,422	8,736,195	14,567,291
Total Revenues and Other Sources	28,767,619	39,762,379	68,529,998	75,066,611
Expenditures and Other Financing Uses				
Public Safety	8,581,932		8,581,932	9,384,522
Public Works	2,034,879		2,034,879	2,107,548
Health and Social Services	0		0	0
Culture and Recreation	2,861,591		2,861,591	3,046,645
Community and Economic Development	616,996		616,996	1,880,837
General Government	1,810,272		1,810,272	2,331,841
Debt Service	3,826,560		3,826,560	3,818,700
Capital Projects	5,903,912		5,903,912	7,189,228
Total Governmental Activities Expenditures	25,636,142	0	25,636,142	29,759,321
BUSINESS TYPE ACTIVITIES		36,083,722	36,083,722	42,544,713
Total All Expenditures	25,636,142	36,083,722	61,719,864	72,304,034
Other Financing Uses	0	0	0	
Transfers Out	7,548,733	1,187,462	8,736,195	14,567,291
Total All Expenditures/and Other Financing Uses	33,184,875	37,271,184	70,456,059	86,871,325
Excess Revenues and Other Sources Over (Under) Expenditures/and Other Financing Uses	-4,417,256	2,491,195	-1,926,061	-11,804,714
Beginning Fund Balance July 1, 2024	23,930,217	34,008,649	57,938,866	46,903,919
Ending Fund Balance June 30, 2025	19,512,961	36,499,844	56,012,805	35,099,205

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

Non-budgeted Internal Service Funds	Pension Trust Funds
Private Purpose Trust Funds	Agency Funds

Indebtedness at June 30, 2025	Amount	Indebtedness at June 30, 2025	Amount
General Obligation Debt	26,821,000	Other Long-Term Debt	0
Revenue Debt	54,919,000	Short-Term Debt	0
TIF Revenue Debt	0		
		General Obligation Debt Limit	71,636,386

CERTIFICATION

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

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

PLEASE PUBLISH THIS PAGE ONLY

REVENUE P2

CITY OF INDIANOLA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section A - Taxes	1										1
Taxes levied on property	2	5,524,310	2,709,070		1,012,792			9,246,172		9,246,172	2
Less: Uncollected Property Taxes - Levy Year	3							0		0	3
Net Current Property Taxes	4	5,524,310	2,709,070		1,012,792	0	0	9,246,172		9,246,172	4
Delinquent Property Taxes	5							0		0	5
Total Property Tax	6	5,524,310	2,709,070		1,012,792	0	0	9,246,172		9,246,172	6
TIF Revenues	7			1,565,750				1,565,750		1,565,750	7
Other City Taxes											
Utility Tax Replacement Excise Taxes	8							0		0	8
Utility Franchise Tax (Chapter 364.2, Code of Iowa)	9	221,834						221,834		221,834	9
Parimutuel Wager Tax	10							0		0	10
Gaming Wager Tax	11							0		0	11
Mobile Home Tax	12							0		0	12
Hotel / Motel Tax	13	247,503						247,503		247,503	13
Other Local Option Taxes	14		2,384,002					2,384,002		2,384,002	14
Total Other City Taxes	15	469,337	2,384,002		0	0	0	2,853,339	0	2,853,339	15
Section B - Licenses and Permits	16	435,589				175		435,764		435,764	16
Section C - Use of Money and Property	17										17
Interest	18	557,536		113,014			7,534	678,084	75,543	753,627	18
Rents and Royalties	19	53,742				89,917		143,659	42,251	185,910	19
Other Miscellaneous Use of Money and Property	20							0		0	20
	21							0		0	21
Total Use of Money and Property	22	611,278	0	113,014	0	89,917	7,534	821,743	117,794	939,537	22
Section D - Intergovernmental	24										24
Federal Grants and Reimbursements	26										26
Federal Grants	27	262,851						262,851		262,851	27
Community Development Block Grants	28	74,928						74,928		74,928	28
Housing and Urban Development	29							0		0	29
Public Assistance Grants	30							0		0	30
Payment in Lieu of Taxes	31							0		0	31
	32							0		0	32
Total Federal Grants and Reimbursements	33	337,779	0		0	0	0	337,779	0	337,779	33

REVENUE P3

CITY OF INDIANOLA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section D - Intergovernmental - Continued	41										41
State Shared Revenues	43										43
Road Use Taxes	44		2,248,591					2,248,591		2,248,591	44
Other state grants and reimbursements	48										48
State grants	49	82,783				407,679		490,462		490,462	49
Iowa Department of Transportation	50							0		0	50
Iowa Department of Natural Resources	51							0		0	51
Iowa Economic Development Authority	52							0		0	52
CEBA grants	53							0		0	53
C&I Replacement and Tier I Business Tax Replacement	54	207,540	95,467		36,277			339,284		339,284	54
Substance Abuse Grant	55	177						177		177	55
	56							0		0	56
	57							0		0	57
	58							0		0	58
	59							0		0	59
Total State	60	290,500	2,344,058	0	36,277	407,679	0	3,078,514	0	3,078,514	60
Local Grants and Reimbursements											
County Contributions	63							0		0	63
Library Service	64	88,602						88,602		88,602	64
Township Contributions	65							0		0	65
Fire/EMT Service	66	189,669						189,669		189,669	66
Indianola Municipal Utilities	67	1,039,490			37,900			1,077,390		1,077,390	67
SRO Reimbursement	68	49,130						49,130		49,130	68
	69							0		0	69
Total Local Grants and Reimbursements	70	1,366,891	0	0	37,900	0	0	1,404,791	0	1,404,791	70
Total Intergovernmental (Sum of lines 33, 60, and 70)	71	1,995,170	2,344,058	0	74,177	407,679	0	4,821,084	0	4,821,084	71
Section E -Charges for Fees and Service	72										72
Water	73							0	4,242,341	4,242,341	73
Sewer	74							0	4,993,714	4,993,714	74
Electric	75							0	17,886,761	17,886,761	75
Gas	76							0		0	76
Parking	77							0		0	77
Airport	78							0		0	78
Landfill/garbage	79							0	457,710	457,710	79
Hospital	80							0		0	80

REVENUE P4

CITY OF INDIANOLA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h)) (i)	
Section E - Charges for Fees and Service - Continued	81										81
Transit	82							0		0	82
Cable TV	83							0		0	83
Internet	84							0	5,530,187	5,530,187	84
Telephone	85							0		0	85
Housing Authority	86							0		0	86
Storm Water	87							0	693,060	693,060	87
Other:	88										88
Nursing Home	89							0		0	89
Police Service Fees	90							0		0	90
Prisoner Care	91							0		0	91
Fire Service Charges	92	2,650						2,650		2,650	92
Ambulance Charges	93	905,948						905,948		905,948	93
Sidewalk Street Repair Charges	94							0		0	94
Housing and Urban Renewal Charges	95							0		0	95
River Port and Terminal Fees	96							0		0	96
Public Scales	97							0		0	97
Cemetery Charges	98							0		0	98
Library Charges	99							0		0	99
Park, Recreation, and Cultural Charges	100	235,008						235,008		235,008	100
Animal Control Charges	101							0		0	101
Community Development Fees, Report Fees	102	77,291						77,291		77,291	102
Wellness Ctr, Health Insurance Fund, IMU Admin	103							0	3,918,711	3,918,711	103
Total Charges for Service	104	1,220,897	0	0	0	0	0	1,220,897	37,722,484	38,943,381	104
Section F - Special Assessments	106				5,762	90,698		96,460	2,145	98,605	106
Section G - Miscellaneous	107										107
Contributions	108	252,963						252,963	1,950	254,913	108
Deposits and Sales/Fuel Tax Refunds	109							0		0	109
Sale of Property and Merchandise	110	89,398						89,398		89,398	110
Fines	111	3,320						3,320		3,320	111
Internal Service Charges	112							0		0	112
Misc. Sales	113	58,555						58,555	139	58,694	113
Refunds/Reimbursements	114	214,836	78,679			3,944		297,459	52,533	349,992	114
Sales Tax	115	12,612						12,612	80,035	92,647	115
	116							0		0	116
	117							0		0	117
	118							0		0	118
	119							0		0	119
Total Miscellaneous	120	631,684	78,679	0	0	3,944	0	714,307	134,657	848,964	120

REVENUE P5

CITY OF INDIANOLA
REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description		General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of (a) through (f) (g)	Proprietary (h)	Grand Total (Sum of (g) and (h) (i)	
Total All Revenues (Sum of lines 6, 7, 15,16,22, 71, 104, 106, and 120)	121	10,888,265	7,515,809	1,678,764	1,092,731	592,413	7,534	21,775,516	37,977,080	59,752,596	121
Section H - Other Financing Sources	123										123
Proceeds of capital asset sales	124	17,330						17,330	23,877	41,207	124
Proceeds of long-term debt (Excluding TIF internal borrowing)	125							0		0	125
Proceeds of anticipatory warrants or other short-term debt	126							0		0	126
Regular transfers in and interfund loans	127	3,230,591	300,000		1,389,237	678,333		5,598,161	1,761,422	7,359,583	127
Internal TIF loans and transfers in	128				1,376,612			1,376,612		1,376,612	128
	129							0		0	129
	130							0		0	130
Total Other Financing Sources	131	3,247,921	300,000	0	2,765,849	678,333	0	6,992,103	1,785,299	8,777,402	131
Total Revenues Except for Beginning Balances (Sum of lines 121 and 131)	132	14,136,186	7,815,809	1,678,764	3,858,580	1,270,746	7,534	28,767,619	39,762,379	68,529,998	132
Beginning Fund Balance July 1, 2024	134	7,490,806	1,760,211	6,004,918	302,081	8,312,506	59,695	23,930,217	34,008,649	57,938,866	134
Total Revenues and Other Financing Sources (Sum of lines 132 and 134)	136	21,626,992	9,576,020	7,683,682	4,160,661	9,583,252	67,229	52,697,836	73,771,028	126,468,864	136

EXPENDITURES P6

CITY OF INDIANOLA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025

NON-GAAP/CASH BASIS

Item Description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g) (i)	Line
Section A - Public Safety	1										1
Police Department/Crime Prevention	2	4,448,609						4,448,609		4,448,609	2
Jail	3							0		0	3
Emergency Management	4							0		0	4
Flood control	5							0		0	5
Fire Department	6	896,414						896,414		896,414	6
Ambulance	7							0		0	7
Building Inspections	8	2,506,586						2,506,586		2,506,586	8
Miscellaneous Protective Services	9							0		0	9
Animal Control	10	54,000						54,000		54,000	10
Other Public Safety	11	676,323						676,323		676,323	11
	12							0		0	12
	13							0		0	13
Total Public Safety	14	8,581,932	0		0	0	0	8,581,932		8,581,932	14
Section B - Public Works	15										15
Roads, Bridges, Sidewalks	16		1,458,299					1,458,299		1,458,299	16
Parking Meter and Off-Street	17							0		0	17
Street Lighting	18		197,155					197,155		197,155	18
Traffic Control Safety	19							0		0	19
Snow Removal	20		110,511					110,511		110,511	20
Highway Engineering	21							0		0	21
Street Cleaning	22		28,603					28,603		28,603	22
Airport (if not an enterprise)	23							0		0	23
Garbage (if not an enterprise)	24	52,229						52,229		52,229	24
Other Public Works	25							0		0	25
Cost Allocations - IT, HR, CM, Com Dev	26		188,082					188,082		188,082	26
	27							0		0	27
Total Public Works	28	52,229	1,982,650		0	0	0	2,034,879		2,034,879	28
Section C - Health and Social Services	29										29
Welfare Assistance	30							0		0	30
City Hospital	31							0		0	31
Payments to Private Hospitals	32							0		0	32
Health Regulation and Inspections	33							0		0	33
Water, Air, and Mosquito Control	34							0		0	34
Community Mental Health	35							0		0	35
Other Health and Social Services	36							0		0	36
	37							0		0	37
	38							0		0	38
Total Health and Social Services	39	0	0		0	0	0	0		0	39
Section D - Culture and Recreation	40										40
Library Services	41	939,416						939,416		939,416	41
Museum, Band, Theater	42							0		0	42
Parks	43	784,989						784,989		784,989	43
Recreation	44	791,658						791,658		791,658	44
Cemetery	45							0		0	45
Community Center, Zoo, Marina, and Auditorium	46							0		0	46
Other Culture and Recreation	47	92,356						92,356		92,356	47
Aquatic Center	48	253,172						253,172		253,172	48
	49							0		0	49
Total Culture and Recreation	50	2,861,591	0		0	0	0	2,861,591		2,861,591	50

EXPENDITURES P7

CITY OF INDIANOLA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section E - Community and Economic Development	51										51
Community beautification	52	248,422						248,422		248,422	52
Economic development	53	309,368						309,368		309,368	53
Housing and urban renewal	54							0		0	54
Planning and zoning	55							0		0	55
Other community and economic development	56							0		0	56
TIF Rebates	57							0		0	57
	58			59,206				59,206		59,206	58
Total Community and Economic Development	59	557,790	0	59,206	0	0	0	616,996		616,996	59
Section F - General Government	60										60
Mayor, Council and City Manager	61	219,638						219,638		219,638	61
Clerk, Treasurer, Financial Administration	62	402,433						402,433		402,433	62
Elections	63							0		0	63
Legal Services and City Attorney	64	33,750						33,750		33,750	64
City Hall and General Buildings	65	375,872						375,872		375,872	65
Tort Liability	66							0		0	66
Other General Government	67							0		0	67
Human Resources , IT and Maintenance	68	1,249,465						1,249,465		1,249,465	68
Cost Allocations	69	-470,886						-470,886		-470,886	69
Total General Government	70	1,810,272	0		0	0	0	1,810,272		1,810,272	70
Section G - Debt Service	71							0		0	71
Principal Payments	72				2,709,000			2,709,000		2,709,000	72
Interest and Other Expense Payments	73	835			1,116,725			1,117,560		1,117,560	73
Total Debt Service	74	835	0	0	3,825,725	0	0	3,826,560		3,826,560	74
Section H - Regular Capital Projects - Specify	75										75
Engineering	76					254,446		254,446		254,446	76
General Capital Projects	77	14,464				5,635,002		5,649,466		5,649,466	77
Subtotal Regular Capital Projects	78	14,464	0		0	5,889,448	0	5,903,912		5,903,912	78
TIF Capital Projects - Specify	79										79
	80							0		0	80
	81							0		0	81
Subtotal TIF Capital Projects	82	0	0		0	0	0	0		0	82
Total Capital Projects	83	14,464	0		0	5,889,448	0	5,903,912		5,903,912	83
Total Governmental Activities Expenditures	84	13,879,113	1,982,650	59,206	3,825,725	5,889,448	0	25,636,142		25,636,142	84
(Sum of lines 14, 28, 39, 50, 59, 70, 74, 83)	85										85

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

EXPENDITURES P8

CITY OF INDIANOLA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Section I - Business Type Activities	87										87
Water - Current Operation	88								1,906,374	1,906,374	88
Capital Outlay	89								836,806	836,806	89
Debt Service	90								37,900	37,900	90
Sewer and Sewage Disposal - Current Operation	91								2,559,809	2,559,809	91
Capital Outlay	92								1,274,706	1,274,706	92
Debt Service	93								2,457,604	2,457,604	93
Electric - Current Operation	94								15,277,418	15,277,418	94
Capital Outlay	95								1,769,067	1,769,067	95
Debt Service	96								784,955	784,955	96
Gas Utility - Current Operation	97									0	97
Capital Outlay	98									0	98
Debt Service	99									0	99
Parking - Current Operation	100									0	100
Capital Outlay	101									0	101
Debt Service	102									0	102
Airport - Current Operation	103									0	103
Capital Outlay	104									0	104
Debt Service	105									0	105
Landfill/Garbage - Current operation	106								369,940	369,940	106
Capital Outlay	107									0	107
Debt Service	108									0	108
Hospital - Current Operation	109									0	109
Capital Outlay	110									0	110
Debt Service	111									0	111
Transit - Current Operation	112									0	112
Capital Outlay	113									0	113
Debt Service	114									0	114
Cable TV, Telephone, Internet - Current Operation	115								1,126,478	1,126,478	115
Capital Outlay	116									0	116
Housing Authority - Current Operation	117									0	117
Capital Outlay	118									0	118
Debt Service	119									0	119
Storm Water - Current Operation	120								263,360	263,360	120
Capital Outlay	121								859,057	859,057	121
Debt Service	122									0	122
Other Business Type - Current Operation	123								1,483,408	1,483,408	123
Capital Outlay	124									0	124
Debt Service	125								800,000	800,000	125
Internal Service Funds - Specify	126										126
Health Insurance and V&E	127								2,968,972	2,968,972	127
IMU Admin	128								1,307,868	1,307,868	128
Total Business Type Activities	129								36,083,722	36,083,722	129

EXPENDITURES P9

CITY OF INDIANOLA
EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2025 -- Continued

NON-GAAP/CASH BASIS

Item description	Line	General (a)	Special Revenue (b)	TIF Special Revenue (c)	Debt Service (d)	Capital Projects (e)	Permanent (f)	Total Governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Grand Total (Sum of col. (g)) (i)	Line
Subtotal Expenditures (Sum of lines 84 and 129)	130	13,879,113	1,982,650	59,206	3,825,725	5,889,448	0	25,636,142	36,083,722	61,719,864	130
Section J - Other Financing Uses Including Transfers Out	131										131
Regular transfers out	132	1,054,891	5,117,230					6,172,121	1,187,462	7,359,583	132
Internal TIF loans/repayments and transfers out	133			1,376,612				1,376,612		1,376,612	133
	134							0		0	134
Total Other Financing Uses	135	1,054,891	5,117,230	1,376,612	0	0	0	7,548,733	1,187,462	8,736,195	135
Total Expenditures and Other Financing Uses (Sum of lines 130 and 135)	136	14,934,004	7,099,880	1,435,818	3,825,725	5,889,448	0	33,184,875	37,271,184	70,456,059	136
	137										137
Ending fund balance June 30, :	138										138
Governmental:	139										139
Nonspendable	140						67,229	67,229		67,229	140
Restricted	141	8,827	2,476,140	6,247,864	334,936	3,693,804		12,761,571		12,761,571	141
Committed	142							0		0	142
Assigned	143							0		0	143
Unassigned	144	6,684,161						6,684,161		6,684,161	144
Total Governmental	145	6,692,988	2,476,140	6,247,864	334,936	3,693,804	67,229	19,512,961		19,512,961	145
Proprietary	146								36,499,844	36,499,844	146
Total Ending Fund Balance June 30,	147	6,692,988	2,476,140	6,247,864	334,936	3,693,804	67,229	19,512,961	36,499,844	56,012,805	147
Total Requirements (Sum of lines 136 and 147)	148	21,626,992	9,576,020	7,683,682	4,160,661	9,583,252	67,229	52,697,836	73,771,028	126,468,864	148

OTHER P10

Part III Intergovernmental Expenditures Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. Enter amount.									
Purpose		Amount paid to other local governments			Purpose		Amount paid to State		
Correction					Highways				
Health					All other				
Highways									
Transit Subsidies									
Libraries									
Police protection									
Sewerage									
Sanitation									
All other									
Part IV Wages & Salaries Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.									
YOU ARE REQUIRED TO ENTER SALARY DOLLARS IN THE Amount areas FOR SALARIES AND WAGES PAID								Amount	
Total Salaries and Wages Paid								13,239,046	
Part V Debt Outstanding, Issued, and Retired Transit subsidies									
A. Long-Term Debt									
Debt During the Fiscal Year					Debt Outstanding JUNE 30, 2025				
Purpose	Line	Debt Outstanding JULY 1, 2024	Issued	Retired	General Obligation	TIF Revenue	Revenue	Other	Interest Paid This Year
Water Utility	1.	0	0	0	0	0	0	0	0
Sewer Utility	2.	55,943,000	0	2,161,000	13,571,000	0	40,211,000	0	1,161,509
Electric Utility	3.	6,800,000	0	455,000	0	0	6,345,000	0	275,544
Gas Utility	4.	0	0	0	0	0	0	0	0
Transit-Bus	5.	5,955,000	0	610,000	5,345,000	0	0	0	159,713
Industrial Revenue	6.	0	0	0	0	0	0	0	0
Mortgage Revenue	7.	0	0	0	0	0	0	0	0
TIF Revenue	8.	0	0	0	0	0	0	0	0
Other Purposes / Miscellaneous	9.	11,153,000	0	800,000	1,990,000	0	8,363,000	0	420,403
GO	10.	7,300,000	0	1,385,000	5,915,000	0	0	0	177,575
Parking	11.	0	0	0	0	0	0	0	0
Airport	12.	0	0	0	0	0	0	0	0
Stormwater	13.	0	0	0	0	0	0	0	0
Section 108	14.	0	0	0	0	0	0	0	0
Total Long-Term		87,151,000	0	5,411,000	26,821,000	0	54,919,000	0	2,194,744
B. Short-Term Debt Amount									
Outstanding as of July 1, 2024									
Outstanding as of JUNE 30, 2025									
DEBT LIMITATION FOR GENERAL OBLIGATIONS Part VI Actual valuation -- January 1, 2023						Amount			
						1,432,727,728	x.05 = \$	71,636,386.4	
Part VII CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2025									
Type of asset	Amount								
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.	Bond and interest funds (a)		Bond construction funds (b)		Pension/retirement funds (c)		All other Funds (d)		Total (e)
	781,306						55,231,499		56,012,805
If you budget on a NON-GAAP CASH BASIS, the amount in the Total above SHOULD EQUAL the above summed amounts on the sheet All Funds P1: Ending fund balance, column C PLUS the amounts in the shaded Note area.									

CITY DEBT DETAIL - LT DEBT1

Debt Series Name		Type of Debt	Date of Issuance	Debt Resolution	Rate Range	Voted	Amount of Issue	Principal Outstanding July 1, 2024	Fiscal Year Principal Paid	Fiscal Year Interest Paid	Tied to Other Debt	Purpose of Debt	Projects Funded by Debt
2019 GO Bond	1	GO	10-31-2019	2019-185	1.89	No Vote - Essential GO	4,450,000	2,030,000	335,000	65,550		General Obligation (GO)	Wellness Center - Refunding 2012A
2020A GO Bond	2	GO	12-22-2020	2020-286	1	Voted	6,505,000	3,835,000	710,000	72,725		General Obligation (GO)	Streetscape/Firetruck/Refunding 2012B
2020B GO Bond	3	GO	12-22-2020	2020-288	1	Voted	2,850,000	1,435,000	340,000	39,300		General Obligation (GO)	Wellness Center - Refunding 2013B
2021 GO Bond	4	GO	09-23-2021	2021-201	1.1	No Vote - Essential GO	6,840,000	5,955,000	610,000	159,713		Transit - Bus	Hillcrest/South K St Paving
2022 GO Bond	5	GO	10-19-2022	2022-188	4.4	No Vote - Essential GO	1,990,000	1,990,000	0	93,925		Other Purposes/Misc	Industrial Park Improvements
2021 SRF GO Loan	6	GO	09-07-2021	2021-206	2	No Vote - Essential GO	16,345,000	14,285,000	714,000	249,988		Sewer Utility	New Sewer Treatment Plant
2009 SRF Loan	7	Revenue	05-20-2009	06-09	1.75	No Vote - Non-GO	9,090,000	5,695,000	256,000	99,662		Sewer Utility	Sewer Treatment Plant
2013 SRF Loan	8	Revenue	04-19-2013	07-13	1.75	No Vote - Non-GO	4,036,000	1,502,000	154,000	26,285		Sewer Utility	Sewer Treatment Plant
2017 SRF Loan	9	Revenue	12-01-2017	2017-166	1.3	No Vote - Non-GO	3,267,000	2,155,000	151,000	28,446		Sewer Utility	Sewer Treatment Plant
2020 SRF Loan	10	Revenue	04-17-2020	2020-74	2.0	No Vote - Non-GO	18,765,000	17,755,000	509,000	356,976		Sewer Utility	New Sewer Treatment Plant
2021 SRF Loan	11	Revenue	03-05-2021	2021-045	2.8	No Vote - Non-GO	15,274,000	14,551,000	377,000	400,152		Sewer Utility	New Sewer Treatment Plant
	12	-			-							-	-
EL 2015 Series	13	Revenue	03-26-2015	2015	2.6	No Vote - Non-GO	7,241,000	120,000	120,000	4,994		Electric Utility	Electric Bond
EL 2017 Series	14	Revenue	09-13-2017	204	4.0	No Vote - Non-GO	6,680,000	6,680,000	335,000	270,550		Electric Utility	Electric Bond
FBR 2022 A Series	15	Revenue	09-28-2022	2022-041	3.35	No Vote - Non-GO	7,976,000	6,861,000	552,000	229,794		Other Purposes/Misc	Fiber Utility Bond
FBR 2022B Series	16	Revenue	09-28-2022	2022-042	3.35	No Vote - Non-GO	2,805,000	2,302,000	248,000	96,684		Other Purposes/Misc	Fiber Utility Bond
	17	-			-							-	-
	18	-			-							-	-
	19	-			-							-	-
	20	-			-							-	-

CITY DEBT DETAIL - LT DEBT2

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

CITY DEBT DETAIL - LT DEBT3

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

CITY DEBT DETAIL - LT DEBT4

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

CITY DEBT DETAIL - LT DEBT5

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

CITY DEBT DETAIL - LT DEBT6

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

Notes & Remarks
REMARKS



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: Consideration of the approval of a Home Base Iowa Initiative Application from Kenneth Cook and authorization of a handwritten warrant in the amount of \$1500.00.

Introduction: Staff recommends that Council approve a Home Base Iowa Initiative Application and a handwritten warrant in an amount of \$1,500.00. A Veteran who was discharged under honorable conditions according to Chapter 35.1 Code of Iowa and had Title 10 active service duty for 90 days is eligible for this benefit. The applicant must complete the application, provide proof of DD Form 214 or Certificate of Release or Discharge from Active Duty and proof of previous residency outside of Indianola.

Background:

City Guidelines:

1. Veteran shall make an application in person. Vouchers will only be issued to a qualified Veteran in person.
2. Purchase a home in Indianola in the past six months at the time of application. Only new residents shall receive the \$1500 incentive.
3. Ownership title/deed must be transferred, or in the process of being transferred, to the individual requesting payment of incentive.
4. Complete the certification form (City application) and have it signed by the Warren County Auditor and Veteran's Affairs.
5. Allow two weeks for Auditor to process, sign, and return the form to the applicant.
6. Bring the completed form to City Hall, 110 N 1st St, Indianola, IA 50125.
7. The program will be administered through the City of Indianola and will be provided on a first come, first served basis, with up to ten incentives per fiscal year.
8. Payment must be used for closing costs or other similar expenses related to the purchase of a home.

Discussion: Kenneth Cook purchased their home on October 28, 2025. The application was received on November 7, 2025. Staff has reviewed the application and found that it complies with the City guidelines.

Budget Impact: This will be the fifth application which has been approved for this fiscal year.

Recommendation: Staff recommends approval of the application and warrant.

Attachments: None



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: Approval of Urban Revitalization Designations.

Introduction: Approving the designation will authorize a tax abatement for the property.

Background:

Discussion: The following comprise a list of Urban Revitalization Designations for residential construction.

Address	Titleholder or Contract Buyer	Estimated or Actual Cost of Improvements	Type of Improvement
2208 N Summercrest St.	BISSELL, BRANDEN	\$383,000	New Construction
1512 W Henderson Pl	ARCH, GENE P/WENDY M	\$125,000	Rehab/Addition
814 Trail Ridge Rd	MCKNIGHT, CAROL L/RODNEY/LISA	\$305,000	New Construction
301 N 19th St	JERRYS HOMES INC	\$259,900	New Construction

Staff has reviewed the applications for accuracy.

Budget Impact:

Recommendation: Approval of the tax abatements.

Attachments: None



MEMORANDUM

To: Mayor and City Council
From: Cassandra Hofer, Deputy City Clerk
Date: November 17, 2025
Subject: Resolution approving salaries.

Introduction: Staff recommends City Council approve the salary resolution to set salaries in accordance with the personnel management guide, union contracts and seasonal salaries.

Recommendation: Staff recommends approval.

Attachments: 1. Res 2025- Approving salaries 11-17

City of Indianola
RESOLUTION NO. 2025-

RESOLUTION APPROVING SALARIES

This action sets salaries in accordance with the personnel management guide, union contract and seasonal salaries.

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF INDIANOLA, IOWA:

Marlene Davis Part-time, Clerical Support Staff, to \$17.56/hour, effective November 16, 2025;
and

Lilly Hoyer, adding second position Certified Swim Lesson Instructor, Part-time Non-benefitted,
\$13.00/hour, effective November 16, 2025.

BE IT FURTHER RESOLVED that the city staff is hereby authorized to execute the resolution to issue payroll checks and make all required supporting payroll payments as required per the personnel manual or required by law.

Passed and approved this 17th day of November 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk

Honorable Mayor and
Members of the City Council
Indianola, Iowa

We have audited the financial statements of the governmental activities, the business-type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Indianola, Iowa for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under auditing standards generally accepted in the United States of America and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our planning communication letter dated July 16, 2025. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Matters

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City are described in Note 1 to the financial statements. No new accounting policies were adopted and the application of existing policies was not changed during the year ended June 30, 2025. We noted no transactions entered into by the City during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimates affecting the financial statements relate to disclosures of compensated absences and net pension liabilities.

We evaluated the key factors and assumptions used to develop these estimates in determining that they are reasonable in relation to the financial statements taken as a whole.

Certain financial statement disclosures are particularly sensitive because of their significance to financial statement users. The most sensitive disclosure affecting the financial statements was:

The disclosure in Note 3 to the financial statements relating to the City's outstanding bonds and notes payable.

The financial statement disclosures are neutral, consistent, and clear.

Difficulties Encountered in Performing the Audit

We encountered no significant difficulties in dealing with management in performing and completing our audit.

Corrected and Uncorrected Misstatements

Professional standards require us to accumulate all known and likely misstatements identified during the audit, other than those that are clearly trivial, and communicate them to the appropriate level of management. Management has corrected all such misstatements.

Disagreements with Management

For purposes of this letter, professional standards define a disagreement with management as a disagreement on a financial accounting, reporting, or auditing matter, whether or not resolved to our satisfaction, that could be significant to the financial statements or the auditor's report. We are pleased to report that no such disagreements arose during the course of our audit.

Management Representations

We have requested certain representations from management that are included in the management representation letter dated September 29, 2025.

Management Consultations with Other Independent Accountants

In some cases, management may decide to consult with other accountants about auditing and accounting matters, similar to obtaining a "second opinion" on certain situations. If a consultation involves application of an accounting principle to the City's financial statements or a determination of the type of auditor's opinion that may be expressed on those statements, our professional standards require the consulting accountant to check with us to determine that the consultant has all the relevant facts. To our knowledge, there were no such consultations with other accountants.

Other Audit Findings or Issues

We generally discuss a variety of matters, including the application of accounting principles and auditing standards, with management each year prior to retention as the City's auditors. However, these discussions occurred in the normal course of our professional relationship and our responses were not a condition to our retention.

Other Matters

We were engaged to report on the supplementary information included in schedules 1 through 4, which accompany the financial statements but is not required supplementary information. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with the cash basis of accounting, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

We were not engaged to report on the other information which includes the budgetary comparison information, the City's proportionate share of the net pension liability, and the schedule of City contributions which accompany the financial statements but is not required supplementary information. Such information has not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on it.

Restriction on Use

This information is intended solely for the information and use of the City of Indianola Council and management and is not intended to be, and should not be, used by anyone other than these specified parties.

Denman CPA LLP
Denman CPA LLP

West Des Moines, Iowa
September 29, 2025

City of Indianola, Iowa

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

June 30, 2025

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**City of Indianola, Iowa
OFFICIALS**

Name	Title	Term expires
Steve Richardson	Mayor	December 2025
Mellisa Sones	Council Member	December 2027
Steve Armstrong	Council Member	December 2027
Josh Rabe	Council Member	December 2027
Ron Dalby	Council Member	December 2025
Christina Beach	Council Member	December 2025
Bob Lane	Council Member	December 2025
Jacob Meshke	City Manager	Indefinite
Jackie Raffety	Finance Director and City Clerk	Indefinite
Erin Clanton	Attorney	Indefinite

INDEPENDENT AUDITOR'S REPORT

Honorable Mayor and
Members of the City Council
City of Indianola, Iowa
Indianola, Iowa

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying cash basis financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Indianola, Iowa (the City), as of and for the year ended June 30, 2025, and the related notes to the financial statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective cash basis financial position of the governmental activities, the business type activities, the discretely presented component unit, each major fund, and the aggregate remaining fund information of the City of Indianola, Iowa, as of June 30, 2025, 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 those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the City of Indianola, Iowa, and to meet our other 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 to provide a basis for our audit opinions.

Basis of Accounting

We draw attention to Note 1 of the financial statements, which describes the basis of accounting. The financial statements are prepared on the cash basis of accounting, which is a basis of accounting other than 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 1, the financial statements referred to above do not include the financial data of Indianola Municipal Utilities, a component unit of the City, which accounting principles generally accepted in the United States of America require to be reported with the financial data of the City's primary government. As a result, the primary government financial statements do not purport to, and do not present fairly the results of the cash transactions of the funds of the City of Indianola, Iowa as of and for the year ended June 30, 2025 on the basis of accounting described in Note 1.

Responsibilities of Management for the Financial Statements

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

In performing an audit in accordance with generally accepted auditing standards and *Government Auditing Standards*, we:

- Exercise professional judgment 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 Indianola, Iowa'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 judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Indianola, Iowa's ability to continue as a going concern for a reasonable period of time.

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

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Indianola, Iowa's basic financial statements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the seven years ended June 30, 2024 (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 two years ended June 30, 2017 (which are not presented herein) were audited by other auditors whose report dated March 12, 2018 stated that they expressed unmodified opinions on those financial statements which were prepared on the cash basis of accounting. The supplementary information is presented for purposes of additional analysis and is not a required part of the basic financial statements.

The supplementary information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial 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 is fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Information

Management is responsible for the other information included in this report. The other information comprises the budgetary comparison information, the schedule of the City's proportionate share of the net pension liability and the schedule of City contributions 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 September 29, 2025 on our consideration of the 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 the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the City's internal control over financial reporting and compliance.

Denman CPA LLP

Denman CPA LLP

West Des Moines, Iowa
September 29, 2025

BASIC FINANCIAL STATEMENTS

City of Indianola, Iowa
STATEMENT OF ACTIVITIES AND NET POSITION - CASH BASIS
As of and for the year ended June 30, 2025

		Program receipts		
		Charges for	Operating grants, contributions, and restricted interest	Capital grants, contributions, and restricted interest
	Disbursements	service		
FUNCTIONS/PROGRAMS				
Governmental activities				
Public safety	\$ 8,894,296	\$ 1,525,332	\$ 616,225	\$ —
Public works	2,554,037	110,934	2,248,591	—
Culture and recreation	2,895,766	347,372	279,145	—
Community and economic development	616,996	—	30,806	74,928
General government	1,888,545	317,766	—	—
Debt service	3,826,560	37,900	—	—
Capital projects	5,903,912	89,917	—	407,679
Total governmental activities	<u>26,580,112</u>	<u>2,429,221</u>	<u>3,174,767</u>	<u>482,607</u>
Business type activities				
Sewer	6,825,225	5,161,818	—	—
Indianola Wellness Campus	1,440,946	1,177,737	—	—
Other	1,502,357	1,150,770	—	—
Total business type activities	<u>9,768,528</u>	<u>7,490,325</u>	<u>—</u>	<u>—</u>
Total	<u>\$ 36,348,640</u>	<u>\$ 9,919,546</u>	<u>\$ 3,174,767</u>	<u>\$ 482,607</u>
Component unit				
Indianola Community Parks Foundation	<u>\$ 51,946</u>	<u>\$ —</u>	<u>\$ 83,842</u>	<u>\$ —</u>

GENERAL RECEIPTS AND TRANSFERS

Property and other City tax levied for
 General purposes
 Debt service
Tax increment financing
Hotel motel tax
Other tax
Payments in lieu of taxes
Property tax replacement
Unrestricted investment earnings
Sale of capital assets
Transfers
 Total general receipts and transfers
 Change in cash basis net position

CASH BASIS NET POSITION, beginning of year

CASH BASIS NET POSITION, end of year

CASH BASIS NET POSITION

Restricted
 Nonspendable
 Expendable
 Urban renewal purposes
 Capital projects
 Debt service
 Other purposes
Unrestricted

Total cash basis net assets

See Notes to Financial Statements.

Net (disbursements) receipts and changes in cash basis net position			Component unit
Primary government			Indianola Community Parks Foundation
Governmental activities	Business type activities	Total	
\$ (6,752,739)	\$ —	\$ (6,752,739)	
(194,512)	—	(194,512)	
(2,269,249)	—	(2,269,249)	
(511,262)	—	(511,262)	
(1,570,779)	—	(1,570,779)	
(3,788,660)	—	(3,788,660)	
(5,406,316)	—	(5,406,316)	
(20,493,517)	—	(20,493,517)	
—	(1,663,407)	(1,663,407)	
—	(263,209)	(263,209)	
—	(351,587)	(351,587)	
—	(2,278,203)	(2,278,203)	
(20,493,517)	(2,278,203)	(22,771,720)	
			\$ 31,896
8,233,380	—	8,233,380	—
1,012,792	—	1,012,792	—
1,565,750	—	1,565,750	—
247,503	—	247,503	—
2,702,296	—	2,702,296	—
909,832	—	909,832	—
339,284	—	339,284	—
678,084	17,065	695,149	—
17,330	23,877	41,207	—
(82,123)	82,123	—	—
15,624,128	123,065	15,747,193	—
(4,869,389)	(2,155,138)	(7,024,527)	31,896
26,406,158	6,690,996	33,097,154	240,957
\$ 21,536,769	\$ 4,535,858	\$ 26,072,627	\$ 272,853
\$ 67,229	\$ —	\$ 67,229	\$ —
6,247,864	—	6,247,864	—
3,693,804	—	3,693,804	—
334,936	446,370	781,306	—
2,484,967	—	2,484,967	272,853
8,707,969	4,089,488	12,797,457	—
\$ 21,536,769	\$ 4,535,858	\$ 26,072,627	\$ 272,853

See Notes to Financial Statements.

City of Indianola, Iowa
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCES
GOVERNMENTAL FUNDS
As of and for the year ended June 30, 2025

		Special revenue			
	General	Local Option Sales Tax	Employee Benefit Tax Levy	Road Use Tax	Urban Renewal Tax Increment
RECEIPTS					
Property tax	\$ 5,524,310	\$ —	\$ 2,709,070	\$ —	\$ —
Tax increment financing	—	—	—	—	1,565,750
Other City tax	469,337	2,384,002	—	—	—
Licenses and permits	435,589	—	—	—	—
Use of money and property	611,278	—	—	—	113,014
Intergovernmental	1,995,170	—	95,467	2,248,591	—
Charges for service	1,220,897	—	—	—	—
Special assessments	—	—	—	—	—
Miscellaneous	631,684	—	—	78,679	—
Total receipts	<u>10,888,265</u>	<u>2,384,002</u>	<u>2,804,537</u>	<u>2,327,270</u>	<u>1,678,764</u>
DISBURSEMENTS					
Operating					
Public safety	8,581,932	—	—	—	—
Public works	52,229	—	—	1,982,650	—
Culture and recreation	2,861,591	—	—	—	—
Community and economic development	557,790	—	—	—	59,206
General government	1,810,272	—	—	—	—
Debt service	835	—	—	—	—
Capital projects	14,464	—	—	—	—
Total disbursements	<u>13,879,113</u>	<u>—</u>	<u>—</u>	<u>1,982,650</u>	<u>59,206</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,990,848)</u>	<u>2,384,002</u>	<u>2,804,537</u>	<u>344,620</u>	<u>1,619,558</u>
OTHER FINANCING SOURCES (USES)					
Sale of assets	17,330	—	—	—	—
Operating transfers in	3,230,591	—	—	300,000	—
Operating transfers out	<u>(1,054,891)</u>	<u>(2,045,700)</u>	<u>(2,790,591)</u>	<u>(280,939)</u>	<u>(1,376,612)</u>
Total other financing sources (uses)	<u>2,193,030</u>	<u>(2,045,700)</u>	<u>(2,790,591)</u>	<u>19,061</u>	<u>(1,376,612)</u>
Net change in cash balances	(797,818)	338,302	13,946	363,681	242,946
CASH BALANCES , beginning of year	<u>7,490,806</u>	<u>729</u>	<u>166,474</u>	<u>1,593,008</u>	<u>6,004,918</u>
CASH BALANCES , end of year	<u>\$ 6,692,988</u>	<u>\$ 339,031</u>	<u>\$ 180,420</u>	<u>\$ 1,956,689</u>	<u>\$ 6,247,864</u>
CASH BASIS FUND BALANCES					
Nonspendable	\$ —	\$ —	\$ —	\$ —	\$ —
Restricted for					
Urban renewal purposes	—	—	—	—	6,247,864
Capital projects	—	—	—	—	—
Debt service	—	—	—	—	—
Other purpose	8,827	339,031	180,420	1,956,689	—
Unassigned	<u>6,684,161</u>	<u>—</u>	<u>—</u>	<u>—</u>	<u>—</u>
Total cash basis fund balances	<u>\$ 6,692,988</u>	<u>\$ 339,031</u>	<u>\$ 180,420</u>	<u>\$ 1,956,689</u>	<u>\$ 6,247,864</u>

See Notes to Financial Statements.

City of Indianola, Iowa
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCES (continued)
GOVERNMENTAL FUNDS
As of and for the year ended June 30, 2025

		Capital Projects	Nonmajor Governmental Funds Library Endowment	Total
	Debt Service			
RECEIPTS				
Property tax	\$ 1,012,792	\$ —	\$ —	\$ 9,246,172
Tax increment financing	—	—	—	1,565,750
Other City tax	—	—	—	2,853,339
Licenses and permits	—	175	—	435,764
Use of money and property	—	89,917	7,534	821,743
Intergovernmental	74,177	407,679	—	4,821,084
Charges for service	—	—	—	1,220,897
Special assessments	5,762	90,698	—	96,460
Miscellaneous	—	3,944	—	714,307
Total receipts	<u>1,092,731</u>	<u>592,413</u>	<u>7,534</u>	<u>21,775,516</u>
DISBURSEMENTS				
Operating				
Public safety	—	—	—	8,581,932
Public works	—	—	—	2,034,879
Culture and recreation	—	—	—	2,861,591
Community and economic development	—	—	—	616,996
General government	—	—	—	1,810,272
Debt service	3,825,725	—	—	3,826,560
Capital projects	—	5,889,448	—	5,903,912
Total disbursements	<u>3,825,725</u>	<u>5,889,448</u>	<u>—</u>	<u>25,636,142</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(2,732,994)</u>	<u>(5,297,035)</u>	<u>7,534</u>	<u>(3,860,626)</u>
OTHER FINANCING SOURCES (USES)				
Sale of assets	—	—	—	17,330
Operating transfers in	2,765,849	678,333	—	6,974,773
Operating transfers out	—	—	—	(7,548,733)
Total other financing sources (uses)	<u>2,765,849</u>	<u>678,333</u>	<u>—</u>	<u>(556,630)</u>
Net change in cash balances	32,855	(4,618,702)	7,534	(4,417,256)
CASH BALANCES , beginning of year	<u>302,081</u>	<u>8,312,506</u>	<u>59,695</u>	<u>23,930,217</u>
CASH BALANCES , end of year	<u>\$ 334,936</u>	<u>\$ 3,693,804</u>	<u>\$ 67,229</u>	<u>\$19,512,961</u>
CASH BASIS FUND BALANCES				
Nonspendable	\$ —	\$ —	\$ 67,229	67,229
Restricted for				
Urban renewal purposes	—	—	—	6,247,864
Capital projects	—	3,693,804	—	3,693,804
Debt service	334,936	—	—	334,936
Other purpose	—	—	—	2,484,967
Unassigned	—	—	—	6,684,161
Total cash basis fund balances	<u>\$ 334,936</u>	<u>\$ 3,693,804</u>	<u>\$ 67,229</u>	<u>\$19,512,961</u>

See Notes to Financial Statements.

City of Indianola, Iowa
**RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCES
 TO THE STATEMENT OF ACTIVITIES AND NET POSITION – CASH BASIS
 GOVERNMENTAL FUNDS
 As of and for the year ended June 30, 2025**

Total governmental funds cash balances (pages 10-11)	\$ 19,512,961
<i>Amounts reported for governmental activities in the Statement of Activities and Net Position - Cash Basis are different because:</i>	
The Internal Service Funds are used by management to charge the costs of various internal activities to individual funds. A portion of the cash basis balance of the Internal Service Funds is included in governmental activities in the Statement of Activities and Net Position - Cash Basis.	<u>2,023,808</u>
Cash basis net position of governmental activities (pages 8-9)	<u>\$ 21,536,769</u>
Net change in cash balances (pages 10-11)	\$ (4,417,256)
<i>Amounts reported for governmental activities in the Statement of Activities and Net Position - Cash Basis are different because:</i>	
The Internal Service Funds are used by management to charge the costs of various internal activities to individual funds. A portion of the change in cash balance of the Internal Service Funds is reported with governmental activities in the Statement of Activities and Net Position - Cash Basis.	<u>(452,133)</u>
Change in cash basis net position of governmental activities (pages 8-9)	<u>\$ (4,869,389)</u>

City of Indianola, Iowa
STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
CHANGES IN CASH BALANCES
PROPRIETARY FUNDS
As of and for the year ended June 30, 2025

	Enterprise Funds			Internal Service Funds
	Sewer	Indianola Wellness Campus	Nonmajor Enterprise Funds	Total
OPERATING RECEIPTS				
Charges for service	\$ 4,993,714	\$ 1,216,872	\$ 1,150,770	\$ 7,361,356
Miscellaneous	125,704	6,610	—	132,314
Total operating receipts	<u>5,119,418</u>	<u>1,223,482</u>	<u>1,150,770</u>	<u>7,493,670</u>
OPERATING DISBURSEMENTS				
Governmental Activities				
Public safety	—	—	—	818,522
Public works	—	—	—	607,731
Culture and recreation	—	—	—	174,706
General government	—	—	—	183,771
Business type activities	2,549,809	1,483,408	643,300	4,676,517
Component unit				
Municipal Utility	—	—	—	523,485
Total operating disbursements	<u>2,549,809</u>	<u>1,483,408</u>	<u>643,300</u>	<u>2,968,972</u>
Excess (deficiency) of operating receipts over (under) operating disbursements	<u>2,569,609</u>	<u>(259,926)</u>	<u>507,470</u>	<u>2,817,153</u>
NONOPERATING RECEIPTS (DISBURSEMENTS)				
Sale of assets	—	—	—	23,877
Interest on investments	15,069	1,996	—	60,474
Rental income	40,255	—	—	—
Special assessments	2,145	—	—	—
Debt service	(2,457,604)	—	—	—
Capital projects	<u>(1,274,706)</u>	<u>—</u>	<u>(859,057)</u>	<u>(2,133,763)</u>
Net nonoperating receipts (disbursements)	<u>(3,674,841)</u>	<u>1,996</u>	<u>(859,057)</u>	<u>84,351</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(1,105,232)</u>	<u>(257,930)</u>	<u>(351,587)</u>	<u>(1,714,749)</u>
TRANSFERS IN	746,000	—	—	1,015,422
TRANSFERS OUT	<u>(832,462)</u>	<u>—</u>	<u>(355,000)</u>	<u>—</u>
Net change in cash balances	<u>(1,191,694)</u>	<u>(257,930)</u>	<u>(706,587)</u>	<u>(553,630)</u>
CASH BALANCES, beginning of year	<u>4,114,052</u>	<u>73,767</u>	<u>1,858,657</u>	<u>6,046,476</u>
CASH BALANCES, end of year	<u>\$ 2,922,358</u>	<u>\$ (184,163)</u>	<u>\$ 1,152,070</u>	<u>\$ 3,890,265</u>
CASH BASIS FUND BALANCES				
Restricted for debt service	\$ 446,370	\$ —	\$ —	\$ 446,370
Unrestricted	<u>2,475,988</u>	<u>(184,163)</u>	<u>1,152,070</u>	<u>3,443,895</u>
Total cash basis fund balances	<u>\$ 2,922,358</u>	<u>\$ (184,163)</u>	<u>\$ 1,152,070</u>	<u>\$ 3,890,265</u>

City of Indianola, Iowa
**RECONCILIATION OF THE STATEMENT OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCES
 TO THE STATEMENT OF ACTIVITIES AND NET POSITION – CASH BASIS
 PROPRIETARY FUNDS
 As of and for the year ended June 30, 2025**

Total enterprise funds cash balances (page 13)	\$ 3,890,265
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***Amounts reported for business type activities in the Statement of
 Activities and Net Position - Cash Basis are different because:***

The Internal Service Funds are used by management to charge the costs of various internal activities to individual funds. A portion of the cash basis balance of the Internal Service Funds is included in business type activities in the Statement of Activities and Net Position - Cash Basis.

Cash balances held for business type activities	1,528,307	
Less cash balances held for Indianola Municipal Utilities	<u>(882,714)</u>	<u>645,593</u>

Cash basis net position of business-type activities (pages 8-9)	<u>\$ 4,535,858</u>
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Net change in cash balances (page 13)	\$ (2,156,211)
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***Amounts reported for business type activities in the Statement of
 Activities and Net Position - Cash Basis are different because:***

The Internal Service Funds are used by management to charge the costs of various internal activities to individual funds. A portion of the change in cash balance of the Internal Service Funds is reported with business type activities in the Statement of Activities and Net Position - Cash Basis.

Change in cash balances from business type activities	(101,497)	
Add back decrease in cash balances from Indianola Municipal Utilities	<u>102,570</u>	<u>1,073</u>

Change in cash basis net position of business type activities (pages 8-9)	<u>\$ (2,155,138)</u>
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City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The City of Indianola, Iowa (the City) is a political subdivision of the State of Iowa located in Warren County. It was incorporated in 1864 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 nonpartisan 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 sewer, storm water and recycling utilities and operates the Indianola Wellness Campus for its citizens.

Reporting Entity

For financial reporting purposes, the City has included all funds, organizations, agencies, boards, commissions and authorities, except for its component unit, Indianola Municipal Utility (IMU). 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.

IMU has been audited separately and a report has been issued under separate cover. IMU's audited financial statements are available at the City Clerk's office.

These financial statements present the City of Indianola, Iowa (the primary government) and its component unit. The component unit discussed below is included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

Component Unit

The Indianola Community Parks and Recreation Foundation has been incorporated under the provisions of the Iowa Nonprofit Corporation Act for the primary purpose to encourage gifts and raise funds to be used solely for the development, maintenance and enhancement of the Indianola community recreational programs, facilities, and public parks. In accordance with criteria set by the Governmental Accounting Standards Board, the Foundation is discretely presented and reported in a separate column in the government-wide financial statement to emphasize that it is legally separate from the City.

Jointly Governed Organizations

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: South Central Iowa Landfill Agency Board, Central Iowa Regional Transportation Planning Alliance Board, Des Moines Metropolitan Planning Organization, Warren County Economic Development Corporation, and Bravo Greater Des Moines.

Basis of Presentation

Government-wide Financial Statement

The Statement of Activities and Net Position—Cash Basis 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 receipts, are reported separately from business type activities, which rely to a significant extent on fees and charges for service.

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Government-wide Financial Statement (continued)

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

Nonspendable restricted net position is subject to externally imposed stipulations which require the fund balance to be maintained permanently by the City.

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. Enabling legislation did not result in any restricted net position.

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

The Statement of Activities and Net Position–Cash Basis 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. All remaining enterprise funds are aggregated and reported as nonmajor enterprise funds.

The City reports the following major governmental funds:

General Fund

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 not paid from other funds.

Special Revenue

The Local Option Sales Tax Fund is used to account for local option sales tax collections.

The Urban Renewal Tax Increment Fund is used to account for tax increment financing collections and the repayment of tax increment financing indebtedness.

The Road Use Tax Fund is used to account for road use tax collections.

The Employee Benefit Tax Levy Fund is used to account for property tax levied to finance the payment of employee benefits.

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Basis of Presentation (continued)

Fund Financial Statements (continued)

Debt Service Fund

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

Capital Projects Fund

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

The City reports the following major proprietary funds:

Sewer Fund

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

Indianola Wellness Campus

The Enterprise, Indianola Wellness Campus Fund accounts for the operation and maintenance of the City's Wellness Center.

The City also reports the following additional proprietary funds:

An Internal Service Funds are utilized to account for the financing of goods or services purchased by one department of the City and provided to other departments or agencies.

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 accounting principles generally accepted in the United States of America.

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.

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES (continued)

Measurement Focus and Basis of Accounting (continued)

Proprietary funds distinguish operating receipts and disbursements from nonoperating 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 nonoperating receipts and disbursements.

Property Taxes

Property tax receipts recognized in these financial statements become due and collectible in September and March of the current fiscal year with a 1.5% per month penalty for delinquent payments; is based on January 1, 2023 assessed property valuations; is for the tax accrual period July 1, 2024 through June 30, 2025 and reflects tax asking contained in the budget certified to the City Council in April 2024.

Governmental Cash Basis Fund Balances

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

Nonspendable

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

Restricted

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

Unassigned

All amounts not included in the preceding classifications.

Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Other Information.

NOTE 2 CASH AND POOLED INVESTMENTS

The City's deposits in banks at June 30, 2025 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

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

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 2 CASH AND POOLED INVESTMENTS (continued)

At June 30, 2025, the City had the following investments:

<u>Security Description</u>	<u>Carrying Amount</u>	<u>Investment Maturities (in Years)</u>			
		<u>Less Than 1</u>	<u>1 - 5</u>	<u>6 - 10</u>	<u>More Than 10</u>
Money markets	\$ 331,921	\$ 331,921	\$ —	\$ —	\$ —
FHLMC	8,006	—	8,006	—	—
FHLB	936,304	936,304	—	—	—
FNMA	1,057,046	—	439,346	617,700	—
SBA	42,331	—	42,331	—	—
U.S. Treasury Bills	<u>20,635,312</u>	<u>4,479,551</u>	<u>13,316,310</u>	<u>2,839,451</u>	<u>—</u>
	<u>\$ 23,010,920</u>	<u>\$ 5,747,776</u>	<u>\$13,805,993</u>	<u>\$3,457,151</u>	<u>\$ —</u>

The City uses the fair value hierarchy established by generally accepted accounting principles based on the valuation inputs used to measure the fair value of the asset. Level 1 inputs are quoted prices in active markets for identical assets, Level 2 inputs are significant other observable inputs, Level 3 inputs are significant unobservable inputs.

The recurring fair value of the City's investments were determined using quoted market prices (Level 1 inputs).

In addition, the City had investments in the Iowa Public Agency Investment Trust (IPAIT) which are valued at an amortized cost of \$132,408. 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.

Credit risk

Generally, credit risk is the risk that the issuer of an investment will not fulfill its obligation to the holder of the investment. This is measured by the assignment of a rating by a nationally recognized statistical rating organization. As of June 30, 2025, all of the City's investments rated by Moody's Investment Services carried an Aaa rating.

NOTE 3 BONDS AND NOTES PAYABLE

A summary of changes in bonds and notes payable for the year ended June 30, 2025 is as follows:

	<u>Balance June 30, 2024</u>	<u>Increases</u>	<u>Decreases</u>	<u>Balance June 30, 2025</u>	<u>Range of interest rates</u>	<u>Due within one year</u>
Governmental activities						
General obligation bonds	\$ 29,530,000	\$ —	\$ 2,709,000	\$ 26,821,000	1.00 to 5.00%	\$ 2,748,000
Business type activities						
Revenue bonds	<u>40,670,495</u>	<u>—</u>	<u>1,447,000</u>	<u>39,223,495</u>	1.32 to 2.75%	<u>1,484,000</u>
	<u>\$ 70,200,495</u>	<u>\$ —</u>	<u>\$ 4,156,000</u>	<u>\$ 66,044,495</u>		<u>\$ 4,232,000</u>

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 3 BONDS AND NOTES PAYABLE (continued)

Details of general obligation and revenue bonds/notes payable at June 30, 2025 are as follows:

<u>Bond issuance</u>	<u>Date of issuance</u>	<u>Interest rates</u>	<u>Final due date</u>	<u>Annual payments</u>	<u>Amount of original issue</u>	<u>Outstanding June 30, 2025</u>
General Obligation (GO) Bonds and Notes						
GO Refunding Series 2019A	October 31, 2019	2.00% - 4.00%	June 1, 2031	\$ 120,000 - \$ 375,000	\$ 4,450,000	\$ 1,695,000
GO Series 2020A	December 20, 2020	1.00% - 3.00%	June 1, 2031	\$ 495,000 - \$ 540,000	\$ 6,505,000	\$ 3,125,000
GO Refunding Series 2020B	December 22, 2020	2.00% - 3.00%	June 1, 2028	\$ 355,000 - \$ 375,000	\$ 2,850,000	\$ 1,095,000
GO Series 2021A	September 23, 2021	1.125% - 4.00%	June 1, 2031	\$ 825,000 - \$ 940,000	\$ 6,840,000	\$ 5,345,000
GO Series 2021B	September 24, 2021	1.75%	June 1, 2041	\$ 728,000 - \$ 980,000	\$16,345,000	\$ 13,571,000
GO Series 2022	October 3, 2022	4.00% - 5.00%	June 1, 2042	\$0 - \$ 170,000	\$ 1,990,000	\$ 1,990,000
Revenue Bonds and Notes						
Sewer revenue bonds						
Series 2009	May 20, 2009	1.75%	June 1, 2041	\$ 265,000 - \$ 427,000	\$ 9,090,000	\$ 5,439,000
Series 2013	April 19, 2013	1.75%	June 1, 2033	\$ 154,000 - \$ 181,000	\$ 4,036,000	\$ 1,348,000
Series 2017A	December 1, 2017	1.32%	June 1, 2037	\$ 151,000 - \$ 182,000	\$ 3,141,702	\$ 2,004,000
Series 2020A	April 17, 2020	2.01%	June 1, 2050	\$ 520,000 - \$ 855,000	\$18,760,000	\$ 16,258,495
Series 2021A	March 5, 2021	2.75%	June 1, 2037	\$ 389,000 - \$ 790,000	\$15,274,000	\$ 14,174,000

A summary of the bond/note principal and interest maturities by type of bond/note is as follows:

<u>Year ending June 30</u>	<u>General Obligation</u>			<u>Revenue</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	\$ 2,748,000	\$ 619,001	\$ 3,367,001	\$ 1,484,000	\$ 881,754	\$ 2,365,754
2027	2,923,000	537,656	3,460,656	1,521,000	851,203	2,372,203
2028	3,002,000	442,013	3,444,013	1,559,000	819,871	2,378,871
2029	2,653,000	362,216	3,015,216	1,599,000	787,733	2,386,733
2030	2,493,000	313,488	2,806,488	1,641,000	754,744	2,395,744
2031-2035	6,358,000	1,072,443	7,430,443	8,477,000	3,250,963	11,727,963
2036-2040	5,329,000	520,850	5,849,850	8,479,000	2,357,598	10,836,598
2041-2045	1,315,000	42,400	1,357,400	7,450,000	1,453,480	8,903,480
2046-2050	—	—	—	7,013,495	557,682	7,571,177
Totals	<u>\$26,821,000</u>	<u>\$3,910,067</u>	<u>\$ 30,731,067</u>	<u>\$39,223,495</u>	<u>\$11,715,028</u>	<u>\$50,938,523</u>

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

- (1) The bonds will only be redeemed from the future earnings of the enterprise activity and the bondholders hold a lien on the future earnings of the funds.
- (2) Sufficient monthly transfers shall be made to a sewer bond and interest sinking fund for the purpose of making the bond principal and interest payments when due.
- (3) A separate sewer operations and maintenance fund shall maintain specific minimum balances.
- (4) The Utility will maintain a balance of net revenues equal to at least 110% of the historic maximum amount of annual payments of principal and interest on the bonds and any parity obligations outstanding from time to time, as the same become due.

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 3 BONDS AND NOTES PAYABLE (continued)

The City has pledged future sewer customer revenues, net of specified operating expenses, to repay \$50,301,702 in revenue notes issued from 2009 to 2021. Proceeds from the notes provided financing for the costs of acquisition, construction, improving, extending, and equipping of the municipal sewer system utility. The notes are payable solely from customer net receipts and are payable through 2050. Annual principal and interest payments on the notes are expected to require less than net revenues. The total principal and interest remaining to be paid on the notes is \$50,938,523. For the current year, principal and interest paid and total customer net revenues were \$2,353,927 and \$2,627,078, respectively.

NOTE 4 PENSION PLANS

Iowa Public Employees' Retirement System (IPERS)

Plan Description

IPERS is a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System. Membership is mandatory for employees of the City, except for those covered by another retirement system. IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

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

Pension Benefits

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

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

Protection occupation members may retire at normal retirement age, which is generally at age 55 and may retire any time after reaching age 50 with 22 or more years of covered employment. The formula used to calculate a protection occupation member's monthly IPERS benefit includes:

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

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 4 PENSION PLANS (continued)

Iowa Public Employees' Retirement System (IPERS) (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 reduction 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 the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50% for each month 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

The 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 2025, pursuant to the required rate, regular members contributed 6.29% of covered payroll and the City contributed 9.44% of covered payroll for a total rate of 15.73%. Protection occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's total contributions to IPERS for the year ended June 30, 2025 were \$639,917.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the City reported a liability of \$1,138,201 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to IPERS relative to the contributions of all IPERS participating employers. The following table summarizes the change in the City's proportionate share:

	June 30		Change
	2024	2023	
City's proportionate share	0.031256 %	0.032565 %	(0.001309)%

For the year ended June 30, 2025, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$381,039, \$1,322,865 and \$147,935, respectively.

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 4 PENSION PLANS (continued)

Iowa Public Employees' Retirement System (IPERS) (continued)

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions (continued)

There were no nonemployer contributing entities to IPERS.

Actuarial Assumptions

The total pension liability in the June 30, 2024 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, 2024 valuation were based on the results of a quadrennial experience study covering the period of July 1, 2017 through June 30, 2021.

Mortality rates used in the 2024 valuation were based on the PubG-2010 mortality tables with future mortality improvements modeled using Scale MP-2021.

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

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	21.0%	3.5%
International equity	13.0	5.2
Global smart beta equity	5.0	4.1
Core plus fixed income	25.5	3.0
Public credit	3.0	4.5
Cash	1.0	1.7
Private equity	17.0	8.9
Private real assets	9.0	4.3
Private credit	5.5	6.6
Total	<u>100 %</u>	

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 4 PENSION PLANS (continued)

Iowa Public Employees' Retirement System (IPERS) (continued)

Discount Rate

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

Sensitivity of the 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.

	<u>1% Decrease (6.0%)</u>	<u>Discount Rate (7.0%)</u>	<u>1% Increase (8.0%)</u>
City's proportionate share of the net pension liability (asset)	<u>\$ 4,697,546</u>	<u>\$ 1,138,201</u>	<u>\$(1,843,697)</u>

IPERS' Fiduciary Net Position

Detailed information about IPERS' fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

Plan Description

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

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

Pension Benefits

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

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 4 PENSION PLANS (continued)

Municipal Fire and Police Retirement System of Iowa (MFPRSI) (continued)

Pension Benefits (continued)

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

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

Disability and Death Benefits

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

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

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

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

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 4 PENSION PLANS (continued)

Municipal Fire and Police Retirement System of Iowa (MFPRSI) (continued)

Contributions

Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa, the contribution rate was 9.55% of earnable compensation for the year ended June 30, 2025.

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1% of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa, the City's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 22.66% for the year ended June 30, 2025.

The City's contributions to MFPRSI for the year ended June 30, 2025 was \$513,581.

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

There were no state appropriations to MFPRSI during the fiscal year ended June 30, 2025.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions

At June 30, 2025, the City reported a liability of \$3,500,786 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024 and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to MFPRSI relative to the contributions of all MFPRSI participating employers.

The following table summarizes the change in the City's proportionate share:

	June 30		Change
	2024	2023	
City's proportionate share	0.526964 %	0.529794 %	(0.002830)%

For the year ended June 30, 2025, the City's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$505,573, \$1,811,591, and \$667,664, respectively.

Actuarial Assumptions

The total pension liability in the June 30, 2024 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rate of inflation	3.00% per annum
Rates of salary increase	3.75 to 15.11%, including inflation.
Investment rate of return	7.50%, net of investment expense, including inflation

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 4 PENSION PLANS (continued)

Municipal Fire and Police Retirement System of Iowa (MFPRSI) (continued)

Actuarial Assumptions (continued)

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the 10-year period ended June 30, 2023.

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

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

<u>Asset Class</u>	<u>Long-Term Expected Real Rate of Return</u>
Broad Fixed Income	4.8 %
Broad U.S. Equity	7.5
Global Equity	7.6
Global infrastructure	6.7
Broad Non-U.S. Equity	7.7
Private Credit	9.4
Private Equity	10.2
Managed Futures	5.5
Core Real Estate	6.0
Opportunistic Real Estate	9.8

Discount Rate

The discount rate used to measure the total pension liability was 7.5%. The projection of cash flows used to determine the discount rate assumed contributions will be made at 9.55% of covered payroll and the City's contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the MFPRSI's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on MFPRSI's investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City's Proportionate Share of the Net Pension Liability to Changes in the Discount Rate

The following presents the City's proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the City's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.5%) or 1% higher (8.5%) than the current rate.

	<u>1% Decrease (6.5%)</u>	<u>Discount Rate (7.5%)</u>	<u>1% Increase (8.5%)</u>
City's proportionate share of the net pension liability	<u>\$ 6,090,870</u>	<u>\$ 3,500,786</u>	<u>\$ 1,356,908</u>

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 4 PENSION PLANS (continued)

Municipal Fire and Police Retirement System of Iowa (MFPRSI) (continued)

MFPRSI's Fiduciary Net Position

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

NOTE 5 COMPENSATED ABSENCES

City employees accumulate vacation and compensatory time for subsequent use or payment upon termination, retirement, or death. Sick leave hours are payable only when used and not upon separation of service. These accumulations are not recognized as disbursements by the City until used or paid. The City's approximate maximum liability for unrecognized accrued employee benefits as of June 30, 2025, primarily relating to the General Fund, was as follows:

<u>Type of benefit</u>	<u>Amount</u>
Vacation	\$ 550,198
Compensatory time	116,795
Sick leave	<u>1,180,181</u>
Total	<u>\$ 1,847,174</u>

This liability has been computed based on rates of pay in effect at June 30, 2025.

NOTE 6 HEALTH INSURANCE AND HEALTH REIMBURSEMENT ARRANGEMENT

The City self-funds its health insurance plan as permitted by Iowa Code Section 509A using an internal service fund. Transfers to the fund are made at pre-established rates for single or family coverage by each City department on a monthly basis. Disbursements from the fund are made to pay administrative fees, stop loss insurance premiums and payment of claims. As of June 30, 2025, the actuarially determined reserve necessary for claims incurred but not yet paid was \$103,885 and the internal service fund balance was \$2,565,532.

NOTE 7 OTHER POST-EMPLOYMENT BENEFITS (OPEB)

Plan Description

The City administers a single-employer benefit plan which provides medical, prescription drug and dental benefits to retired employees and their dependents under certain conditions. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are 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 and 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 and dental benefits as active employees, which results in an implicit rate subsidy.

Retired participants must be age 55 or older at retirement, with the exception of special service participants who must be age 50 with 22 years of service. At June 30, 2025, the following employees were covered by the benefit terms:

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 7 OTHER POST-EMPLOYMENT BENEFITS (OPEB) (continued)

OPEB Benefits (continued)

Inactive employees or beneficiaries currently receiving benefits	1
Active employees	<u>83</u>
Total	<u><u>84</u></u>

NOTE 8 INTERFUND TRANSFERS

The detail of interfund transfers for the year ended June 30, 2025 is as follows:

<u>Transfer to</u>	<u>Transfer from</u>	<u>Amount</u>
General	Special revenue	
	Employee benefit tax levy	\$ 2,790,591
	Road use tax	100,000
	Enterprise	
	Sewer	285,000
	Nonmajor enterprise	<u>55,000</u>
		<u>3,230,591</u>
Road Use Tax	Nonmajor enterprise	<u>300,000</u>
Capital projects	General	378,333
	Special revenue	
	Local option sales tax	<u>300,000</u>
		<u>678,333</u>
Debt service	General	389,537
	Special revenue	
	Urban renewal tax increment	1,376,612
	Local option sales tax	<u>999,700</u>
		<u>2,765,849</u>
Sewer	Special revenue	
	Local option sales tax	<u>746,000</u>
Internal service	General	287,021
	Sewer	547,462
	Road use tax	<u>180,939</u>
		<u>1,015,422</u>
Total		<u><u>\$ 8,736,195</u></u>

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

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 9 DUE FROM AND DUE TO OTHER FUNDS

The detail of interfund receivables and payables at June 30, 2025 is as follows:

<u>Due From</u>	<u>Due To</u>	<u>Amount</u>
Urban Renewal Tax Increment	Capital Projects	\$ 676,000
Capital projects	Internal service, Health Insurance Reserve	150,000
	General	200,000
	Nonmajor enterprise, Stormwater utility	400,000
		<u>750,000</u>
Total		<u>\$ 1,426,000</u>

These balances result from interfund loans to finance projects. Repayments will be made from future revenues.

NOTE 10 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 805 members include various governmental entities throughout the State of Iowa. The Pool was formed in August 1986 for the purpose of managing and funding third-party liability claims against its members. The Pool provides coverage and protection in the following categories: general liability, automobile liability, automobile physical damage, property, employment practices liability, public officials' liability, cyber liability and law enforcement liability. There have been no reductions in insurance coverage from prior years.

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

The Pool also provides property coverage. Members who elect such coverage make annual property operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses, 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, 2025 were \$472,669.

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

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 10 RISK MANAGEMENT (continued)

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. As of June 30, 2025, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

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

The City is a member of the Iowa Municipalities Workers' Compensation Association (the Association). The Association is governed by a board of directors elected by representatives of the governing bodies of each participating governmental jurisdiction. The City has executed a Worker's Compensation Coverage Agreement with the Association which extends through June 30, 2025 and has authorized the Association to issue general obligation bonds to provide funds with which to pay claims. During the year ended June 30, 2025, the City paid workers' compensation insurance premiums of \$186,000 to the Association.

NOTE 11 COMMITMENTS

The City has entered into contracts for street and highway improvements, trail improvements, sanitary sewer infrastructure improvements, and other projects totaling approximately \$54,000,000. The remaining commitment on these contracts at June 30, 2025 is approximately \$6,600,000, a majority of which pertains to the City's Hillcrest Avenue Construction project. These contractual commitments will be funded through debt proceeds and cash reserves.

NOTE 12 TAX ABATEMENTS

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

City Tax Abatements

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

For the year ended June 30, 2025, \$23,535 of property tax was diverted from the City under the urban renewal and economic development projects.

City of Indianola, Iowa
NOTES TO FINANCIAL STATEMENTS

NOTE 13 DEVELOPMENT AGREEMENTS

The City has entered into 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 development of commercial and residential projects by the developer. During the year ended June 30, 2025, the City rebated \$59,206 of incremental property tax to developers.

The agreements are not a general obligation of the City. The agreements include an annual appropriation clause and, accordingly, only the amount payable in the succeeding year on the agreements is subject to the City's constitutional debt limit. The City has appropriated \$62,500 for these agreements in its fiscal year 2026 budget.

NOTE 14 DEFICIT BALANCES

At June 30, 2025, funds with deficit balances were as follows:

Indianola Wellness Campus	<u>\$ (184,163)</u>
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The Indianola Wellness Campus deficit balance is the result of operating expenses of the Campus exceeding its operating revenues. The City is investigating additional funding sources to eliminate the deficit.

NOTE 15 CONCENTRATIONS AND CERTAIN CONTINGENCIES

The City levies property taxes in order to fund many of its essential public services. The authority to levy property taxes is governed by applicable state law. Changes in state law, including potential limits or reductions in the City's tax levy authority, could materially affect the financial condition and operating results of the City.

OTHER INFORMATION

City of Indianola, Iowa
BUDGETARY COMPARISON SCHEDULE
OF RECEIPTS, DISBURSEMENTS, AND CHANGES IN BALANCES -
BUDGET AND ACTUAL (CASH BASIS) - ALL GOVERNMENTAL FUNDS
AND PROPRIETARY FUNDS
Other Information
Year ended June 30, 2025

	Governmental funds actual	Proprietary funds actual	Total	Budgeted amounts		Final to actual variance- positive (negative)
				Original	Final	
RECEIPTS						
Property tax	\$ 9,246,172	\$ —	\$ 9,246,172	\$ 9,196,574	\$ 9,196,574	\$ 49,598
Tax increment financing	1,565,750	—	1,565,750	1,500,000	1,500,000	65,750
Other City tax	2,853,339	—	2,853,339	2,849,229	2,681,000	172,339
Licenses and permits	435,764	—	435,764	332,850	273,547	162,217
Use of money and property	821,743	57,320	879,063	499,664	1,959,914	(1,080,851)
Intergovernmental	4,821,084	—	4,821,084	5,712,700	5,296,172	(475,088)
Charges for service	1,220,897	7,361,356	8,582,253	7,660,724	7,505,861	1,076,392
Special assessments	96,460	2,145	98,605	—	98,605	—
Miscellaneous	714,307	132,314	846,621	665,048	1,438,867	(592,246)
Total receipts	<u>21,775,516</u>	<u>7,553,135</u>	<u>29,328,651</u>	<u>28,416,789</u>	<u>29,950,540</u>	<u>(621,889)</u>
DISBURSEMENTS						
Public safety	8,581,932	—	8,581,932	9,294,137	9,384,522	802,590
Public works	2,034,879	—	2,034,879	2,385,170	2,107,548	72,669
Culture and recreation	2,861,591	—	2,861,591	3,419,549	3,046,645	185,054
Community and economic development	616,996	—	616,996	1,604,861	1,880,837	1,263,841
General government	1,810,272	—	1,810,272	4,355,630	2,331,841	521,569
Debt service	3,826,560	—	3,826,560	3,429,163	3,818,700	(7,860)
Capital projects	5,903,912	—	5,903,912	6,846,000	7,189,228	1,285,316
Business type activities	—	9,267,884	9,267,884	10,160,350	11,193,243	1,925,359
Total disbursements	<u>25,636,142</u>	<u>9,267,884</u>	<u>34,904,026</u>	<u>41,494,860</u>	<u>40,952,564</u>	<u>6,048,538</u>
Excess (deficiency) of receipts over (under) disbursements	<u>(3,860,626)</u>	<u>(1,714,749)</u>	<u>(5,575,375)</u>	<u>(13,078,071)</u>	<u>(11,002,024)</u>	<u>5,426,649</u>
OTHER FINANCING SOURCES, net	<u>(556,630)</u>	<u>(441,462)</u>	<u>(998,092)</u>	<u>—</u>	<u>—</u>	<u>(998,092)</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	<u>(4,417,256)</u>	<u>(2,156,211)</u>	<u>(6,573,467)</u>	<u>(13,078,071)</u>	<u>(11,002,024)</u>	<u>4,428,557</u>
BALANCES, beginning of year	<u>23,930,217</u>	<u>6,046,476</u>	<u>29,976,693</u>	<u>42,117,461</u>	<u>37,487,752</u>	<u>(7,511,059)</u>
BALANCES, end of year	<u>\$ 19,512,961</u>	<u>\$ 3,890,265</u>	<u>\$ 23,403,226</u>	<u>\$ 29,039,390</u>	<u>\$ 26,485,728</u>	<u>\$(3,082,502)</u>

See accompanying independent auditor's report.

City of Indianola, Iowa
NOTE TO OTHER INFORMATION - BUDGETARY REPORTING
June 30, 2025

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 except the discretely presented component unit and internal service 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, 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 decreased budgeted disbursements by \$542,296. The budget amendments are reflected in the final budgeted amounts.

City of Indianola, Iowa
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY
Iowa Public Employees' Retirement System
(In Thousands)
Other Information

	Year ended June 30				
	2025	2024	2023	2022	2021
City's proportion of the net pension liability (asset)	0.031256 %	0.032565 %	0.024800 %	0.320892 %	0.036102 %
City's proportion of the net pension liability (asset)	\$ 1,138	\$ 1,470	\$ 937	\$ (1,108)	\$ 2,536
City's covered-employee payroll	\$ 6,806	\$ 6,165	\$ 4,920	\$ 4,556	\$ 4,173
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	16.72 %	23.84 %	19.04 %	(24.32)%	60.77 %
IPERS' net position as a percentage of the total pension liability (asset)	92.30 %	90.13 %	91.40 %	100.81 %	82.90 %
	Year ended June 30				
	2020	2019	2018	2017	2016
City's proportion of the net pension liability (asset)	0.031658 %	0.031366 %	0.031734 %	0.029023 %	0.037810 %
City's proportion of the net pension liability (asset)	\$ 1,833	\$ 1,985	\$ 2,114	\$ 1,827	\$ 1,868
City's covered-employee payroll	\$ 3,961	\$ 3,689	\$ 3,312	\$ 3,357	\$ 3,142
City's proportionate share of the net pension liability (asset) as a percentage of its covered-employee payroll	46.28 %	53.81 %	63.83 %	54.42 %	59.45 %
IPERS' net position as a percentage of the total pension liability (asset)	85.45 %	83.62 %	82.21 %	81.82 %	85.19 %

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

City of Indianola, Iowa
SCHEDULE OF THE CITY'S PROPORTIONATE SHARE OF THE NET PENSION LIABILITY (continued)
Municipal Fire and Police Retirement System of Iowa
(In Thousands)
Other Information

	Year ended June 30				
	2025	2024	2023	2022	2021
City's proportion of the net pension liability	0.526964 %	0.529794 %	0.516404 %	0.496009 %	0.480593 %
City's proportionate share of the net pension liability	\$ 3,501	\$ 3,300	\$ 2,900	\$ 1,114	\$ 3,833
City's covered-employee payroll	\$ 2,266	\$ 1,989	\$ 1,826	\$ 1,744	\$ 1,612
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	154.50 %	165.91 %	158.82 %	63.88 %	237.78 %
IPERS' net position as a percentage of the total pension liability	83.37 %	83.53 %	84.62 %	93.62 %	76.47 %

	Year ended June 30				
	2020	2019	2018	2017	2016
City's proportion of the net pension liability	0.452722 %	0.420900 %	0.455810 %	0.446484 %	0.450375 %
City's proportionate share of the net pension liability	\$ 3,035	\$ 2,506	\$ 2,673	\$ 2,792	\$ 2,116
City's covered-employee payroll	\$ 1,527	\$ 1,399	\$ 1,223	\$ 1,291	\$ 1,210
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	198.76 %	179.13 %	218.56 %	216.27 %	174.88 %
IPERS' net position as a percentage of the total pension liability	79.94 %	81.07 %	80.60 %	78.20 %	83.04 %

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

City of Indianola, Iowa
SCHEDULE OF CITY CONTRIBUTIONS
Iowa Public Employees' Retirement System
For the Last Ten Years
(In Thousands)
Other Information

	Year ended June 30				
	2025	2024	2023	2022	2021
Statutorily required contribution	\$ 640	\$ 579	\$ 462	\$ 428	\$ 397
Contributions in relation to the statutorily required contribution	640	579	462	428	397
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
City's covered-employee payroll	\$ 6,806	\$ 6,165	\$ 4,920	\$ 4,556	\$ 4,173
Contributions as a percentage of covered-employee payroll	9.40 %	9.39 %	9.39 %	9.39 %	9.51 %

	Year ended June 30				
	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 380	\$ 356	\$ 304	\$ 306	\$ 288
Contributions in relation to the statutorily required contribution	380	356	304	306	288
Contribution deficiency (excess)	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>	<u>\$ —</u>
City's covered-employee payroll	\$ 3,961	\$ 3,689	\$ 3,312	\$ 3,357	\$ 3,142
Contributions as a percentage of covered-employee payroll	9.59 %	9.65 %	9.18 %	9.12 %	9.17 %

See accompanying independent auditor's report.

City of Indianola, Iowa
SCHEDULE OF CITY CONTRIBUTIONS (continued)
Municipal Fire and Police Retirement System of Iowa
For the Last Ten Years
(In Thousands)
Other Information

	Year ended June 30				
	2025	2024	2023	2022	2021
Statutorily required contribution	\$ 514	\$ 457	\$ 436	\$ 456	\$ 408
Contributions in relation to the statutorily required contribution	514	457	436	456	408
Contribution deficiency (excess)	\$ —	\$ —	\$ —	\$ —	\$ —
City's covered-employee payroll	\$ 2,266	\$ 1,989	\$ 1,826	\$ 1,744	\$ 1,612
Contributions as a percentage of covered-employee payroll	22.68 %	22.98 %	23.88 %	26.15 %	25.31 %

	Year ended June 30				
	2020	2019	2018	2017	2016
Statutorily required contribution	\$ 372	\$ 364	\$ 314	\$ 334	\$ 336
Contributions in relation to the statutorily required contribution	372	364	314	334	336
Contribution deficiency (excess)	\$ —	\$ —	\$ —	\$ —	\$ —
City's covered-employee payroll	\$ 1,527	\$ 1,399	\$ 1,223	\$ 1,291	\$ 1,210
Contributions as a percentage of covered-employee payroll	24.36 %	26.02 %	25.67 %	25.87 %	27.77 %

City of Indianola, Iowa
NOTES TO OTHER INFORMATION – PENSION LIABILITY
Year ended June 30, 2025

Iowa Public Employees' Retirement System

Changes of benefit terms

There are no significant changes in benefit terms.

Changes of assumptions

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

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

The 2018 valuation implemented the following refinements as a result of a demographic 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%.

City of Indianola, Iowa
NOTES TO OTHER INFORMATION – PENSION LIABILITY (continued)
Year ended June 30, 2025

Municipal Fire and Police Retirement System of Iowa

Changes of benefit terms

There were no significant changes of benefit terms.

Changes of assumptions

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

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

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

The 2015 valuation phased in the 1994 Group Annuity Mortality Table for postretirement mortality. This resulted in a weighting of 1/12 of the 1971 Group Annuity Mortality Table and 11/12 of the 1994 Group Annuity Mortality Table. The 2014 valuation phased in the 1994 Group Annuity Mortality Table for post-retirement mortality. This resulted in a weighting of 2/12 of the 1971 Group Annuity Mortality Table and 10/12 of the 1994 Group Annuity Mortality Table.

SUPPLEMENTARY INFORMATION

City of Indianola, Iowa
**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCES**
 Nonmajor Proprietary Funds
 As of and for the year ended June 30, 2025

	<u>Recycling</u>	<u>Enterprise Storm Water</u>	<u>Total</u>
OPERATING RECEIPTS			
Charges for service	\$ 457,710	\$ 693,060	\$ 1,150,770
OPERATING DISBURSEMENTS			
Business type activities	379,940	263,360	643,300
Total operating disbursements	379,940	263,360	643,300
Excess of operating receipts over operating disbursements	77,770	429,700	507,470
NONOPERATING (DISBURSEMENTS)			
Capital projects	—	(859,057)	(859,057)
Net nonoperating (disbursements)	—	(859,057)	(859,057)
Excess (deficiency) of receipts over (under) disbursements	77,770	(429,357)	(351,587)
TRANSFERS OUT	(55,000)	(300,000)	(355,000)
Net change in cash balances	22,770	(729,357)	(706,587)
CASH BALANCES , beginning of year	209,990	1,648,667	1,858,657
CASH BALANCES , end of year	<u>\$ 232,760</u>	<u>\$ 919,310</u>	<u>\$ 1,152,070</u>
CASH BASIS FUND BALANCES			
Unrestricted	<u>\$ 232,760</u>	<u>\$ 919,310</u>	<u>\$ 1,152,070</u>

City of Indianola, Iowa
**SCHEDULE OF CASH RECEIPTS, DISBURSEMENTS AND
 CHANGES IN CASH BALANCES**
Internal Service Funds
 As of and for the year ended June 30, 2025

	Internal Service				
	Health Insurance Reserve	Property Insurance Council	Health Pool	Vehicle Replacement	Total
OPERATING RECEIPTS					
Charges for service	\$ —	\$ 9,160	\$ 1,304,066	\$ —	\$ 1,313,226
Miscellaneous	2,343	—	—	—	2,343
Total operating receipts	2,343	9,160	1,304,066	—	1,315,569
OPERATING DISBURSEMENTS					
Governmental activities					
Public safety	500	—	628,924	189,098	818,522
Public works	129	—	109,970	497,632	607,731
Culture and recreation	185	—	174,521	—	174,706
General government	133	9,160	119,626	54,852	183,771
Business type activities	107	—	142,120	518,530	660,757
Component unit					
Municipal Utility	356	—	523,129	—	523,485
Total operating disbursements	1,410	9,160	1,698,290	1,260,112	2,968,972
Excess (deficiency) of operating receipts (under) operating disbursements	933	—	(394,224)	(1,260,112)	(1,653,403)
NONOPERATING RECEIPTS (DISBURSEMENTS)					
Sale of assets	—	—	—	23,877	23,877
Interest on investments	—	—	60,474	—	60,474
Net nonoperating receipts (disbursements)	—	—	60,474	23,877	84,351
Excess (deficiency) of receipts over (under) disbursements	933	—	(333,750)	(1,236,235)	(1,569,052)
TRANSFERS IN	—	—	—	1,015,422	1,015,422
Net change in cash balances	933	—	(333,750)	(220,813)	(553,630)
CASH BALANCES , beginning of year	36,944	1,304	2,899,282	1,168,215	4,105,745
CASH BALANCES , end of year	\$ 37,877	\$ 1,304	\$ 2,565,532	\$ 947,402	\$ 3,552,115
CASH BASIS FUND BALANCES					
Unrestricted	\$ 37,877	\$ 1,304	\$ 2,565,532	\$ 947,402	\$ 3,552,115

See accompanying independent auditor's report.

City of Indianola, Iowa
SCHEDULE OF RECEIPTS BY SOURCE AND DISBURSEMENTS BY FUNCTION -
ALL GOVERNMENTAL FUNDS
For the last ten years

	Year ended June 30				
	2025	2024	2023	2022	2021
RECEIPTS					
Property tax	\$ 9,246,172	\$ 8,615,080	\$ 8,761,366	\$ 8,478,743	\$ 7,793,010
Tax increment financing	1,565,750	1,606,940	1,471,276	1,468,168	2,429,735
Other City tax	2,853,339	2,707,793	2,675,846	2,880,174	2,489,364
Licenses and permits	435,764	587,400	323,574	333,068	247,309
Use of money and property	821,743	1,294,595	854,675	409,515	535,808
Intergovernmental	4,797,738	6,308,988	6,590,072	6,397,038	4,512,624
Charges for service	1,244,243	1,094,040	1,044,906	1,109,741	889,689
Special assessments	96,460	12,287	106,443	31,764	22,177
Miscellaneous	714,307	377,489	559,654	410,526	451,945
Total receipts	<u>\$ 21,775,516</u>	<u>\$ 22,604,612</u>	<u>\$ 22,387,812</u>	<u>\$ 21,518,737</u>	<u>\$ 19,371,661</u>
DISBURSEMENTS					
Operating					
Public safety	\$ 8,581,932	\$ 8,035,146	\$ 7,044,930	\$ 6,693,985	\$ 5,909,055
Public works	2,034,879	2,015,823	1,867,792	1,705,574	1,668,460
Culture and recreation	2,861,591	2,814,617	2,749,713	2,512,202	2,218,493
Community and economic development	616,996	421,231	344,525	232,083	229,222
General government	1,810,272	1,656,674	1,416,618	949,454	896,558
Debt service	3,826,560	3,646,636	3,678,972	3,423,404	6,677,880
Capital projects	5,903,912	5,513,263	9,617,972	7,761,642	2,385,440
Total disbursements	<u>\$ 25,636,142</u>	<u>\$ 24,103,390</u>	<u>\$ 26,720,522</u>	<u>\$ 23,278,344</u>	<u>\$ 19,985,108</u>

See accompanying independent auditor's report.

City of Indianola, Iowa
SCHEDULE OF RECEIPTS BY SOURCE AND DISBURSEMENTS BY FUNCTION -
ALL GOVERNMENTAL FUNDS (continued)
For the last ten years

	Year ended June 30				
	2020	2019	2018	2017	2016
RECEIPTS					
Property tax	\$ 7,160,833	\$ 6,731,187	\$ 6,365,347	\$ 6,392,934	\$ 6,122,001
Tax increment financing	2,505,996	2,302,131	2,112,030	1,955,534	1,542,524
Other City tax	1,859,878	2,061,799	2,068,943	1,965,822	265,487
Licenses and permits	258,982	217,685	232,440	154,991	192,408
Use of money and property	689,356	685,219	576,571	504,619	469,188
Intergovernmental	4,073,043	3,758,442	2,533,521	2,109,788	2,384,472
Charges for service	945,567	959,881	537,629	1,066,626	949,420
Special assessments	18,166	23,263	26,708	163,044	112,573
Miscellaneous	473,068	528,649	458,805	603,705	541,806
Total receipts	<u>\$17,984,889</u>	<u>\$17,268,256</u>	<u>\$14,911,994</u>	<u>\$14,917,063</u>	<u>\$12,579,879</u>
DISBURSEMENTS					
Operating					
Public safety	\$ 5,473,023	\$ 5,067,392	\$ 5,198,541	\$ 5,014,894	\$ 4,095,846
Public works	1,573,045	1,648,680	1,656,141	1,483,031	1,600,292
Culture and recreation	2,173,363	2,162,189	2,087,835	2,137,909	2,037,571
Community and economic development	272,714	516,009	487,893	935,587	165,075
General government	986,959	828,581	1,087,246	1,461,226	1,401,940
Debt service	6,836,867	2,091,736	2,419,852	2,655,684	2,838,250
Capital projects	1,834,553	1,699,177	1,030,964	400,336	249,880
Total disbursements	<u>\$19,150,524</u>	<u>\$14,013,764</u>	<u>\$13,968,472</u>	<u>\$14,088,667</u>	<u>\$12,388,854</u>

**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**

Honorable Mayor and
Members of the City Council
City of Indianola, Iowa
Indianola, Iowa

We have audited, 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, the financial statements of the governmental activities, the business type activities, the discretely presented component unit, each major fund and the aggregate remaining fund information of the City of Indianola, Iowa (the City) as of and for the year ended June 30, 2025, and the related notes to financial statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated September 29, 2025. Our report expressed unmodified opinions on the financial statements which were prepared on the cash basis of accounting, a basis of accounting other than accounting principles generally accepted in the United States of America.

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 (internal control) as a basis for designing the 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's internal control. Accordingly, we do not express an opinion on the effectiveness of the City's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses or significant deficiencies may exist that were not identified.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the 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 noncompliance or other matters that are required to be reported under *Government Auditing Standards*. However, we noted an immaterial instance of noncompliance or other matters which is 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, 2025 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's Response to the Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the finding identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's responses were not subject 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.


Denman CPA LLP

West Des Moines, Iowa
September 29, 2025

**City of Indianola, Iowa
SCHEDULE OF FINDINGS
Year ended June 30, 2025**

SECTION I – FINANCIAL STATEMENT FINDINGS

INTERNAL CONTROL DEFICIENCIES

No matters were reported.

INSTANCES OF NONCOMPLIANCE

No matters were reported.

City of Indianola, Iowa
SCHEDULE OF FINDINGS (continued)
Year ended June 30, 2025

SECTION II – OTHER FINDINGS RELATED TO REQUIRED STATUTORY REPORTING

II-A-25 CERTIFIED BUDGET

Disbursements during the year ended June 30, 2025 exceeded the amounts budgeted in the debt service function. Chapter 384.20 of the Code of Iowa states, in part, "Public monies may not be expended or encumbered except under an annual or continuing appropriation."

Recommendation

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

Response

Staff will amend the budget prior to expenditures exceeding budgeted amounts, if needed.

Conclusion

Response accepted.

II-B-25 QUESTIONABLE EXPENDITURES

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

II-C-25 TRAVEL EXPENSE

No disbursements of City money for travel expenses of spouses of City officials and/or employees were noted.

II-D-25 BUSINESS TRANSACTIONS

We noted no business transactions between the City and City officials or employees in excess of \$1,500.

II-E-25 RESTRICTED DONOR ACTIVITY

In accordance with Chapter 68B of the Code of Iowa, no transactions were noted between the City, City officials, City employees and restricted donors.

II-F-25 BOND COVERAGE

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

II-G-25 COUNCIL MINUTES

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

City of Indianola, Iowa
SCHEDULE OF FINDINGS (continued)
Year ended June 30, 2025

SECTION II – OTHER FINDINGS RELATED TO REQUIRED STATUTORY REPORTING (continued)

II-H-25 DEPOSITS AND INVESTMENTS

No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.

II-I-25 REVENUE BONDS AND NOTES

No instances of noncompliance with the revenue bonds and note resolutions were noted.

II-J-25 TAX INCREMENT FINANCING (TIF)

The Special Revenue, Tax Increment Financing (TIF) Fund properly disbursed payments for TIF loans and rebates. Also, the City properly completed the Tax Increment Debt Certification Forms to request TIF property taxes.

II-K-25 ANNUAL URBAN RENEWAL REPORT

The Annual Urban Renewal Report was properly approved and certified to the Iowa Department of Management on or before December 1 as required by Chapter 384.22(2)(a) of the Code of Iowa and no exceptions were noted.

II-L-25 DEFICIT FUND BALANCE

The Indianola Wellness Campus Fund had a deficit fund balance of \$184,163 at June 30, 2025.

Recommendation

The City should investigate alternatives to eliminate this deficit in order to return the fund to a sound financial position.

Response

The City will transfer funds from the General Fund to the Indianola Wellness Campus fund to eliminate the deficit.

Conclusion

Response accepted.



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: Receive and file the August 2025 Treasurer's Reports.

Introduction: Staff recommends that Council receive and file the August 2025 Treasurer's Report.

Background: Interest earned in August was \$48,411.32.

Bank Account	August Ending Balance
Bankers Trust Investment	\$23,114,726.59
Iowa Public Agency Investment Trust	\$133,324.28
Commercial Account	\$110,037.37
Sweep Account	\$1,135,419.10
EMS Bankers Trust Account	\$540,126.88
EMS TruBank Account	\$103,989.64
Hometown Pride Account	\$25,915.40
Total	\$25,163,539.26

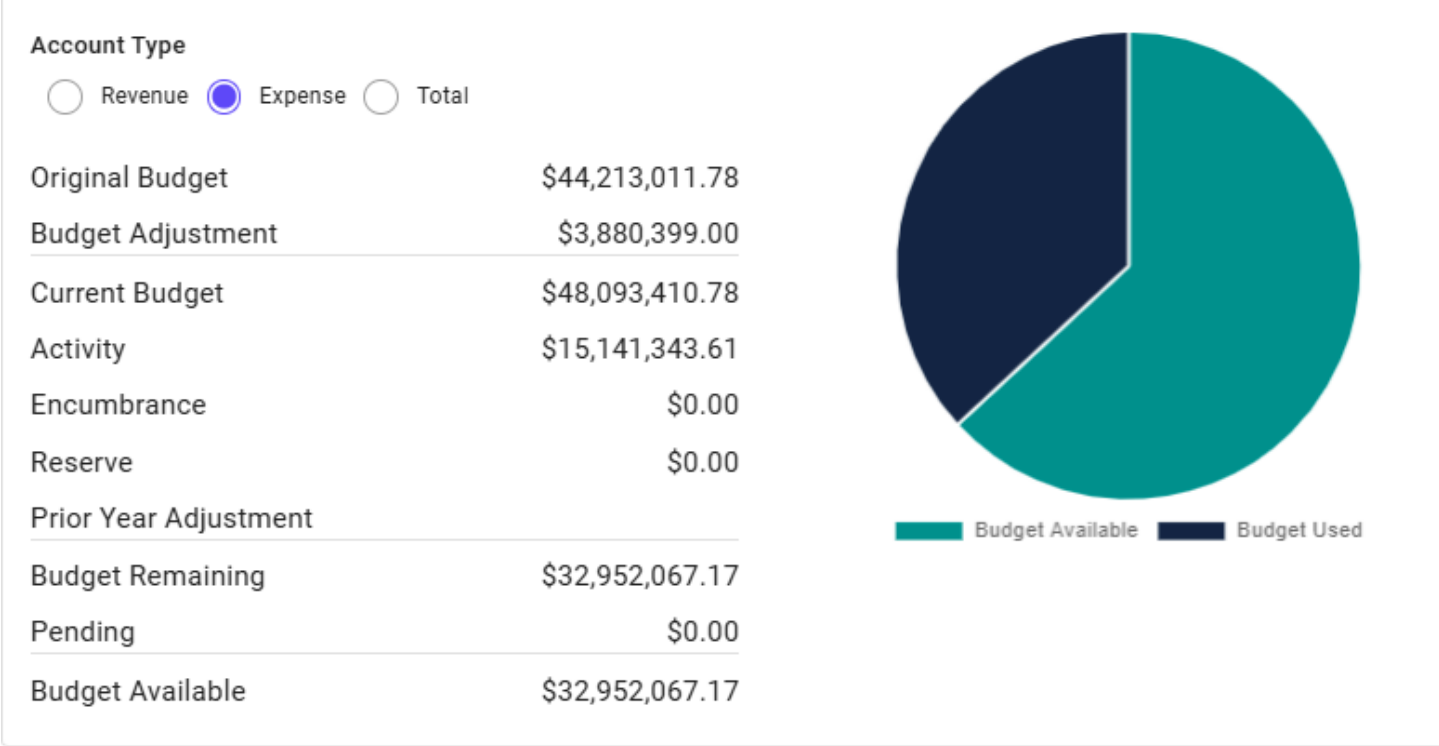
The fund balance report for August is included in the packet. This report includes outstanding debits.

Discussion: Most funds are meeting budget expenses expectations (42%) as of November. The Street Capital and V&E Fund expenses are a little higher due to the timing of capital projects and capital purchases.

Fund	Expense Budget Used	Revenue Budget Recieved
General 001	42.49%	44.76%
Franchise Fee Fund 099	--	21.7% (receive payments quarterly)
Road Use Tax Fund 110	33.63%	33.99% (have not received November's payment)
Trust and Agency Fund 112	47.28%	46.52%
LOST Fund 121	29.8%	38.35% (have not received November's payment)

TIF Fund 125	23.92%	40.13%
Library Special Revenue 141	18.32%	28.62%
P&R Special Revenue Fund 142	-	-
Downtown Incentive Fund 161	.26%	.79%
Debt Service Fund 200	-	31.59%
Capital Projects Fund 301	45.12%	25%
Street Capital Projects Fund 321	53.2%	46.75%
Square Streetscape Fund 322	-	-
Hillcrest Fund 323	8.37%	-
K Street Construction Fund 324	13.04%	--
Willowcrest Ave Fund 327	-	-
City Hall Bldg Project Fund 340	78.27%	-
Industrial Park Fund 354	-	-
Library Endowment Fund 541	-	-
Sewer Fund 610	36.91%	25% (only has four months of transfer-in)
Stormwater Utility Fund 650	23.22%	33.01%
Recycling Fund 670	38.55%	33.72%
Wellness Campus Fund 680	37.51%	30.39%
Wellness Campus Capital Fund 681	-	33%
Sewer Capital Fund 710	21.15%	31.34%
WWTP Facility Construction Fund 781	88.66%	-
Sewer Revenue Bonds Fund 791	-	25%
Health Insurance 820	39.10%	26.61%
Flex Fund 840	26.95%	145%
Liability Insurance Reserve Fund 850	-	-
V&E Fund 890	60.42%	79.7%

All Funds together have used about 31.5% of the budget.



Budget Impact:

Recommendation: Receive and file the report.

Attachments: 1. Aug 2025 Fund Balance Report



Fund Balance Report

As Of 08/31/2025

Fund	Beginning Balance	Total Revenues	Total Expenses	Ending Balance
001 - General	2,282,236.33	291,620.81	1,174,826.72	1,399,030.42
011 - Police	1,426,037.44	220,251.41	605,939.66	1,040,349.19
015 - Fire	313,579.06	10,662.13	150,716.04	173,525.15
016 - Ambulance	469,988.67	228,880.50	425,421.63	273,447.54
041 - Library	276,255.99	4,342.49	144,726.55	135,871.93
042 - Park and Rec Admin	672,059.87	75,231.74	239,591.02	507,700.59
045 - Pool	100,611.98	70,638.61	143,126.82	28,123.77
071 - GF Debt Service Fund	0.00	0.00	0.00	0.00
099 - Franchise Fee Fund	666,828.17	0.00	0.00	666,828.17
110 - Road Use Tax Fund	1,956,689.50	379,032.26	378,481.55	1,957,240.21
112 - Trust & Agency Fund	180,420.00	10,253.74	10,253.73	180,420.01
121 - Local Option Sales Tax	339,031.48	448,906.29	149,420.84	638,516.93
125 - TIF Downtown Fund	6,247,864.18	25,506.52	115,148.75	6,158,221.95
126 - TIF E Hwy 92 Fund	0.00	0.00	0.00	0.00
127 - TIF Hillcrest/Ind Park Fund	0.00	0.00	0.00	0.00
141 - Library Special Revenue	66,113.74	2,536.41	2,499.44	66,150.71
142 - Park & Rec Special Rev Fund	44,198.25	0.00	4,835.00	39,363.25
160 - Downtown Revolving Loan Fund	340.43	0.00	0.00	340.43
161 - Downtown Biz Incentive Program	181,713.44	0.00	0.00	181,713.44
177 - Police Forfeiture Fund	0.00	0.00	0.00	0.00
190 - Vehicle Reserve Fund	0.00	0.00	0.00	0.00
200 - Debt Service Fund	334,936.02	201,799.07	0.00	536,735.09
301 - Capital Projects Fund	768,441.48	1,375.00	0.00	769,816.48
321 - Street Capital Projects Fund	1,750,843.62	43,050.00	191,770.40	1,602,123.22
322 - Square Streetscape Project	160,807.91	5,000.00	0.00	165,807.91
323 - Hillcrest Avenue	-251,665.51	0.00	41,504.85	-293,170.36
324 - K Street Construction	1,027,433.03	0.00	17,845.00	1,009,588.03
325 - American Rescue Fund	0.00	0.00	0.00	0.00
327 - Willowcrest Avenue	0.00	0.00	0.00	0.00
340 - City Hall Bldg Project	-256,544.14	0.00	1,786.00	-258,330.14
344 - CP - CAF Fund	0.00	0.00	0.00	0.00
353 - Real Property Improvement Fund	-1,681.52	0.00	0.00	-1,681.52
354 - Industrial Park Infrastructure	496,170.22	0.00	60,774.70	435,395.52
541 - Library Endowment	67,229.03	1,218.35	0.00	68,447.38
610 - Sewer Fund	634,062.06	237,500.00	594,078.99	277,483.07
650 - Stormwater Utility Fund	919,310.26	115,531.26	73,393.51	961,448.01
670 - Recycling Fund	232,759.85	76,719.28	43,140.62	266,338.51
680 - Wellness Campus Fund	-207,157.56	193,819.48	255,418.69	-268,756.77
681 - Wellness Campus Capital	22,995.24	1,613.98	0.00	24,609.22
710 - Sewer Capital Projects Fund	910,839.12	999,060.85	493,950.08	1,415,949.89
771 - Sewer Reserve Fund	114,238.70	0.00	0.00	114,238.70
781 - WWTP Facility Construction	746,627.14	0.00	665,223.63	81,403.51
791 - Sewer Revenue Bonds Fund	516,591.16	205,524.58	0.00	722,115.74
820 - Health Insurance Fund	2,565,531.89	269,752.30	405,586.62	2,429,697.57
830 - HRA Fund	0.00	0.00	0.00	0.00
840 - Flex/STD Fund	37,876.66	225.00	735.20	37,366.46
850 - City Liab Ins Reserve Fund	1,303.91	0.00	0.00	1,303.91
860 - Maintenance	0.00	0.00	0.00	0.00
890 - Vehicle and Equipment	947,402.05	11,750.00	146.50	959,005.55
Report Total:	26,762,319.15	4,131,802.06	6,390,342.54	24,503,778.67



MEMORANDUM

To: Mayor and City Council
From: David N. Moeller, City Engineer
Date: November 17, 2025
Subject: Third consideration and adoption of an ordinance amending Chapter 66, Load and Weight Restrictions, for Establishing Truck Routes.

Introduction: The purpose of this memorandum is to provide the City Council with background and supporting information for the first consideration of an ordinance amending Chapter 66, Load and Weight Restrictions, to establish designated truck routes in the City of Indianola. This ordinance is intended to protect residential neighborhoods, preserve public infrastructure, and improve roadway safety by directing heavy truck traffic to designated corridors.

Background: Currently, the City of Indianola does not have designated truck routes. Without such routes, trucks are legally permitted to travel on any street within the city limits. This has led to additional wear on residential streets not built to withstand heavy truck traffic and has also generated frequent complaints from residents concerned about noise, safety, and damage to local streets.

Staff identified key corridors based on known truck traffic patterns, commercial and industrial activity, and logical connections to existing state-designated truck routes (Highways 65/69 and 92). Streets identified by staff based on truck traffic hotspots and commercial activity:

- Clinton Avenue: from Jefferson Way to North 5th Street
- Hillcrest Avenue: from Jefferson Way to North 17th Street
- Iowa Avenue: from Jefferson Way to North 15th Street
- Girard Avenue: from Jefferson Way to North 6th Street
- North 6th Street: from Iowa Avenue to Girard Avenue
- North 14th Street: from Hillcrest Avenue to Iowa Avenue
- 15th Street: from 2nd Avenue to Iowa Avenue
- North 17th Street: from Hillcrest Avenue to termination south of Hillcrest

Note: State Highways 65/69 and 92 are already truck routes.

Discussion: The proposed ordinance will require all commercial vehicles exceeding 12,000 pounds, whether loaded or unloaded, to operate only on the designated truck routes, unless exceptions apply. Exceptions include emergency vehicles, school and public transit buses, city-owned and utility/construction vehicles, waste collection vehicles, commercial vehicles under 12,000 pounds, and trucks making local deliveries or pickups that must temporarily leave the designated routes. In these cases, trucks must use the nearest possible intersections to leave and reenter the truck routes.

During construction or approved detours, City staff will review site and traffic control plans to ensure trucks are directed to the nearest designated routes. Clear signage will be installed to indicate truck

routes and allow for enforcement. Employers will be expected to ensure their drivers comply with the ordinance. Violations will be subject to citations, fines, and penalties.

A public open house was held on August 5 at the Activity Center to present the proposed ordinance and gather input from residents and businesses. Comments reflected a mix of perspectives. While the business community has expressed support for formal truck routes, some residents along North 15th Street and East Iowa Avenue expressed concerns about truck traffic and potential pedestrian conflicts.

Dedicating some of these streets as truck routes also means that the City will need to prioritize them in future capital planning. By recognizing these corridors as truck routes, the City must plan budgeting for timely maintenance, repair, and reconstruction to ensure that they remain in good condition and capable of handling heavy truck traffic.

At the September 15, 2025, City Council meeting, the Council considered the first reading of the proposed ordinance. The first consideration was approved with the removal of North and South 15th St and Iowa Avenue from the proposed truck routes. Since that meeting, staff have identified a concern regarding the removal of Iowa Avenue between Jefferson Way and North 6th Street. Without Iowa Avenue designated as a truck route, trucks would be forced to take the more direct route to Girard Avenue. There is no left-turn lane at the southbound intersection of Jefferson Way and Girard Avenue, and there is no signals at that intersection. If Iowa Avenue between Jefferson Way and North 6th Street is retained as a truck route, trucks could instead use the signalized intersection of Iowa Avenue and Jefferson Way, which includes a dedicated southbound left-turn lane. This provides a safer and more efficient turning movement.

Discussion at the October 6, 2025 City Council meeting under the first reading of the revised ordinance led to council giving direction to include Iowa Avenue from Jefferson Way to North 15th Street and 15th Street from 2nd Avenue to Iowa Avenue in the designated truck route. Enclosed is a draft ordinance and truck route map to that effect.

This new draft ordinance also includes enforcement language based off of the Iowa Code. It states in part that the fine is determined by dividing the difference between the actual weight and the maximum weight established by the ordinance or resolution by one hundred, and multiplying the quotient by two dollars. (Iowa Code 321.473(3)(a))

Budget Impact: The cost of implementing the truck routes is estimated at approximately \$2,500 for signage materials and installation. There will also be a minimal cost associated with publishing the ordinance for adoption. These costs can be accommodated within the existing budget.

Recommendation: Staff recommends approval.

Attachments:

1. ORD66_TruckRoute
2. Map_TruckRoute

City of Indianola
ORDINANCE NO.

**AN ORDINANCE AMENDING CHAPTER 66 OF THE INDIANOLA MUNICIPAL CODE
(LOAD AND WEIGHT RESTRICTIONS) TO UPDATE TRUCK ROUTE DESIGNATIONS
AND REGULATIONS**

BE IT ENACTED by the City Council of the City of Indianola, Iowa, as follows:

SECTION 1. SECTION AMENDED. Chapter 66 (Load and Weight Restrictions), Section 66.05 (Truck Routes) of the Code of Ordinances of the City of Indianola, is hereby amended by inserting the following underlined language and deleting the ~~strike through~~ language:

66.05 TRUCK ROUTES.

~~When truck routes have been designated, any motor vehicle exceeding established weight limits shall comply with the following:~~

~~— 1. Use of Established Routes. Every such motor vehicle having no fixed terminal within the City or making no scheduled or definite stops within the City for the purpose of loading or unloading shall travel over or upon those streets within the City designated as truck routes and none other.~~

Purpose. To protect residential neighborhoods, preserve road infrastructure, and promote safety, the City designates specific truck routes for vehicles exceeding established weight limits.

1. Designated Routes. Every commercial vehicle which has a gross weight in excess of 12,000 pounds, loaded or unloaded, shall be operated only upon the following streets, which are hereby designated as truck routes:

<u>Street</u>	<u>From</u>	<u>To</u>
<u>Clinton Avenue</u>	<u>Jefferson Way</u>	<u>5th (North) Street</u>
<u>Hillcrest Avenue</u>	<u>Jefferson Way</u>	<u>17th (North) Street</u>
<u>Iowa Avenue</u>	<u>Jefferson Way</u>	<u>15th (North) Street</u>
<u>Girard Avenue</u>	<u>Jefferson Way</u>	<u>6th (North) Street</u>
<u>6th (North) Street</u>	<u>Iowa Avenue</u>	<u>Girard Avenue</u>
<u>14th (North) Street</u>	<u>Hillcrest Avenue</u>	<u>Iowa Avenue</u>
<u>15th Street</u>	<u>2nd Avenue</u>	<u>Iowa Avenue</u>
<u>17th (North) Street</u>	<u>Hillcrest Avenue</u>	<u>Termination Point south of Hillcrest Avenue</u>

2. Definitions. Unless the context clearly indicates or requires a different meaning, words used in the present tense shall include the future; "shall" is mandatory and not directory.
 - A. "Truck" means any vehicle designed or operated for the transportation of property and whose total weight loaded or unloaded exceeds 12,000 pounds.
 - B. "Truck Route" means a street designated by the City Council for truck traffic in or through the City.

3. Exceptions. The restrictions imposed by Section 66.05(1) hereof do not apply to the following:
 - A. Emergency vehicles operating on any City street;
 - B. School buses or public transit buses operating on any City street;
 - C. Trucks owned or operated by the City, public utilities, or contractors engaged in maintenance, repair, or construction of streets, public improvements, or utilities;
 - D. Waste collection vehicles operated by authorized private contractors while performing solid waste, recycling, or refuse collection services on any City street;
 - E. Trucks traveling on officially established detour routes approved through the construction or site plan review process;
 - F. Trucks temporarily leaving the designated route when necessary for business purposes, provided they leave and reenter at the nearest intersections;
 - G. Trucks operating on paved streets for deliveries or pickups, entering at the intersection closest to the destination and proceeding no further than the next intersection after completing the delivery or pickup;
 - H. Commercial vehicles with a gross weight up to and including 12,000 pounds, loaded or unloaded, which are allowed free and unrestricted use of all paved City streets.
4. Posting of Signs. The City shall cause truck route prohibitions and limitations to be designated by appropriate signs posted upon the truck route. However, such signs shall not prohibit necessary local operation on a city street for the purpose of a pick up or delivery.
5. Enforcement and Penalties. Violation of Indianola City Ordinance Section 65.05 shall constitute a simple misdemeanor subject to the penalty(ies) provided in Chapter 4 of this Code of Ordinances with the fine being determined by dividing the difference between the actual weight and the maximum weight established by the ordinance or resolution by one hundred, and multiplying the quotient by two dollars. (Iowa Code 321.473(3)(a))
6. Deliveries Off Truck Route. Any such motor vehicle, when loaded or empty, having a fixed terminal, making a scheduled or definite stop within the City for the purpose of loading or unloading, shall proceed over or upon the designated routes to the nearest point of its scheduled or definite stop and shall proceed thereto, load or unload and return, by the most direct route to its point of departure from said designated route. (Code of Iowa, Sec. 321.473)
7. Employer's Responsibility. The owner, or any other person, employing or otherwise directing the driver of any vehicle shall not require or knowingly permit the operation of such vehicle upon a street in any manner contrary to this section. (Code of Iowa, Sec. 321.473)

SECTION 2. REPEALER. All ordinances and resolutions or parts thereof, in conflict herewith are hereby repealed.

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

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

Passed and approved 1st Reading on this ____ day of _____, 2025.

Passed and approved 2nd Reading on this ____ day of _____, 2025.

Passed and approved 3rd and final Reading on this ____ day of _____, 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk



MEMORANDUM

To: Mayor and City Council
From: Jacob Meshke, City Manager
Date: November 17, 2025
Subject: Resolution terminating the contract between the City of Indianola and Kiya Koda.

Introduction: The City has previously partnered with Kiya Koda for animal control services. The current agreement with Kiya Koda requires a sixty (60) day termination notification. Staff recommends approval of the resolution authorizing notification of agreement termination.

Background: The City has previously partnered with Kiya Koda for animal control services through an agreement. The current agreement between the City and Kiya Koda was entered in 2021 and provides that the City will pay Kiya Koda \$4,500 per month for the care and disposal of certain domestic animals. The current agreement further requires that sixty (60) day written notice is required to terminate the agreement. Funding to Kiya Koda was not included in the FY26 Budget with the intention of pursuing other alternatives for animal control. Staff engaged both Animal Rescue League (ARL) and Kiya Koda to provide limited animal control services. Kiya Koda provided a letter that they would not have interest in providing services more focused on bite animals or dangerous animals.

A study session was held on November 10, 2025 to further discuss animal control services and a draft agreement with Animal Rescue League (ARL). The conclusion from the study session was that action items would be brought forward to terminate the agreement with Kiya Koda and enter an agreement with ARL for consideration.

Discussion: The resolution would authorize providing Kiya Koda with the sixty (60) day notification termination as required by the current agreement. If approved, staff would prioritize the creation and distribution of communication materials as discussed at the November 10 study session.

Budget Impact: Terminating the agreement would end the City's obligation of \$4,500 per month for animal control services.

Recommendation: Staff recommends approval.

Attachments:

1. Res 2025- Terminate Contract_Kiya Koda
2. Current Kiya Koda Agreement

City of Indianola
RESOLUTION NO 2025-

**RESOLUTION TERMINATING THE CONTRACT BETWEEN
THE CITY OF INDIANOLA AND KIYA KODA**

WHEREAS, the City of Indianola and Kiya Koda entered into a contract for animal control services with Resolution 2021-243 on October 18, 2021; and

WHEREAS, the contract stated the payment amounts for animal control services from the City to Kiya Koda through FY24; and

WHEREAS, during negotiations for a new contract, Kiya Koda stated they can no longer house vicious and dangerous animals on behalf of the City; and

WHEREAS, it is the City's desire to withdraw from the current contract and negotiate a new contract for services with Kiya Koda for general animal control services on a user-based fee schedule; and

WHEREAS, the contract requires 60 days written notice of termination.

NOW, THEREFORE, BE IT RESOLVED by the Indianola, Iowa City Council that the City of Indianola formally terminates the contract with Kiya Koda pursuant to Article 12 of the contract and that notice be sent to Kiya Koda. The effective date of termination shall be January 19, 2026.

Passed and approved this 17th day of November 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk

RESOLUTION 2021-243

**RESOLUTION TO APPROVE AGREEMENT FOR
THE CARE AND DISPOSAL OF
CERTAIN DOMESTIC ANIMALS FOR THE CITY OF INDIANOLA, IOWA**

WHEREAS, the Kiya Koda Humane Society (Kiya Koda) provides animal control services for the City of Indianola (City); and

WHEREAS, the attached agreement between Kiya Koda and the City is necessary to establish obligations and expectations of each party, and

WHEREAS, payment from the City for basic animal control services for three years have been negotiated for three years at the monthly rate of:

- Remaining FY2022 (date of agreement to June 30, 2022): \$4,000
- FY2023 (July 1, 2022 to June 30, 2023): \$4,250
- FY2024 (July 1, 2023 to June 30, 2024): \$4,500:

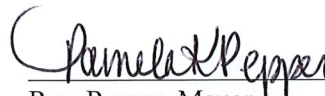
; and

WHEREAS, animal control services are necessary for the public safety of the citizens of Indianola.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Indianola, Iowa that:

1. The attached agreement between the City of Indianola and Kiya Koda Human Society is approved, and
2. The Mayor is authorized to sign the attached agreement on behalf of the City of Indianola.

Passed and approved this 18th day of October 2021.


Pam Pepper, Mayor

ATTEST:


Andrew J. Lent, City Clerk/CFO

**AGREEMENT FOR THE CARE AND DISPOSAL OF CERTAIN DOMESTIC
ANIMALS FOR THE CITY OF INDIANOLA, IOWA**

This AGREEMENT made and entered into, by and between the city of INDIANOLA, Warren County, Iowa hereafter referred to the "City" and the Kiya Koda Humane Society, with its principal place of business located in Indianola, Iowa, hereafter referred to as the "Society", and

WHEREAS, it is mutually agreed the Society will perform all city functions with regard to the housing, care and disposal of dogs/cats and "at large" within Indianola, Iowa.

NOW, THEREFORE, IT IS HEREBY AGREED AS FOLLOWS:

1. That the society will provide for the shelter, care and disposal of dogs/cats.
2. The society will not pick up or accept feral cats. Cats must be domesticated and safe to handle. Any feral cat that comes to the society will be euthanized at the City's expense.
3. That the society will collect stray, licensed and unlicensed dogs/cats running "at large" within the City or those in violation of ordinance or law.
4. That the society shall be given responsibility for the destruction or other disposition of seized dogs/cats, not redeemed as provided for by ordinance, state law and the disposal of dead dogs/cats.
5. That the society shall respond to communications seeking assistance in the capture, restraint and removal of dogs/cats.
6. That the City Police/Public Works Department shall be available to assist with vicious animals, which the Society is not able to handle. Any animal restrained by the City Police or Public Works Department shall be turned over to the Society as soon as possible for treatment and/or disposal.

7. That the Society further agrees to work with City police to investigate complaints made relative to cruel or inhumane treatment to dogs/cats.
8. That the Society shall keep accurate records of all calls, inquiries, complaints or responses regarding animals covered by this agreement.
9. That when a stray dog/cat is picked up with identification, its owner, caretaker or person in possession will be notified by the Society. The Society agrees to attempt notification. The Society shall hold the dog or cat seven (7) days after notification or attempted notification.

Any other dog/cat which does not carry a rabies vaccination, is unlicensed, carries no identification or is otherwise not known by the Society shall be retained by the Society for seven (7) days before it is adopted out or destroyed.

If it is necessary to keep the dog/cat for a period of time (TEN DAYS) because of suspicion of rabies, or bite to human, the City shall pay the required fees and charges (\$30 PICKUP FEE AND \$15 BOARDING FEE PER DAY) in the event that no redemption of the dog, cat, or animal is made by its owner; however, in the event the owner, possessor or caretaker is known, such charges shall be assessed against that owner, possessor, or caretaker.

If an aggressive dog comes into the possession of the Society from the City, the dog will be housed the required seven (7) days. If no owner is found and the dog is still considered aggressive an additional euthanasia fee will be added to the monthly bill.

All animals must be contained prior to pick up.

10. That the City agrees that it shall pay to the Society the sum of \$4000 per month. The financial obligations as set out in this agreement of the City to the Society shall be paid unto the

Society on a monthly basis. The City further agrees that this payment will begin the month immediately following the approval of this contract and that the amount will increase to \$4,250 per month on July 1, 2022 and \$4,500 per month on July 1, 2023.

11. The Society agrees to hold the City harmless from any damages, costs, suit, cause of action or claim arising from the services provided under this agreement by the Society, its member, employee or other party acting under its authority, direction or control.
12. That this agreement may be terminated by either party by giving the other party sixty (60) days written notice of said termination.

This Contract between the City and the Society shall be in force and effect from the 18 day of OCTOBER, 2021 through successive one-year periods unless terminated by either party hereto as provided for in Section 10 of this contract. Contract will be reviewed on a yearly basis with any changes noted.

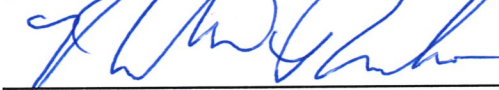
Dated this 18 day of OCTOBER, 2021

FOR THE CITY OF INDIANOLA



Pamela Pepper
Mayor

THE KIYA KODA HUMANE SOCIETY



Nathan Rasko
President, Board of Directors



MEMORANDUM

To: Mayor and City Council
From: Jacob Meshke, City Manager
Date: November 17, 2025
Subject: Resolution approving an intergovernmental agreement between the City of Indianola and the Animal Rescue League of Iowa, Inc. for shelter services.

Introduction: The City has previously partnered with Kiya Koda for animal control services. Funding to Kiya Koda was not included in the FY26 Budget with the intention of pursuing other alternatives for animal control. Staff recommends approval of the resolution to enter an agreement with ARL for shelter services.

Background: The City has previously partnered with Kiya Koda for animal control services through an agreement. The current agreement between the City and Kiya Koda was entered in 2021 and provides that the City will pay Kiya Koda \$4,500 per month for the care and disposal of certain domestic animals. The current agreement further requires that sixty (60) day written notice is required to terminate the agreement. Funding to Kiya Koda was not included in the FY26 Budget with the intention of pursuing other alternatives for animal control. Staff engaged both Animal Rescue League (ARL) and Kiya Koda to provide limited animal control services. Kiya Koda provided a letter that they would not have interest in providing services more focused on bite animals or dangerous animals.

A study session was held on November 10, 2025 to further discuss animal control services and a draft agreement with Animal Rescue League (ARL). The conclusion from the study session was that action items would be brought forward to terminate the agreement with Kiya Koda and enter an agreement with ARL for consideration.

Discussion: Staff is bringing forward an agreement with ARL for shelter services based on previous City Council discussion. Key points of the agreement include:

- The City would pay ARL on a per animal basis if the holding period is exhausted without reclamation. The City would pay \$226 to ARL per animal based on a seven (7) day holding period. This amount could be reduced to \$179 for dogs if the City adopts a shorter holding period ordinance based on ARL's recommendation.
- The City would not pay ARL if an animal is reclaimed within the holding period.
- The City would be responsible for transporting animals to the ARL facility.
- ARL will provide the City with two (2) chip readers to assist with identifying pet owners and will also provide training up to two times per year on animal handling best practices.
- The agreement duration is for one (1) year with automatic renewal. Either party can terminate the agreement at any time with sixty (60) days written notice.

If the City moves forward with ARL, there will be several follow-up items to include a trap-neuter-release ordinance for cats, internal stray animal policy, and potentially a holding period ordinance.

ARL is working with Carlisle on situations involving a bite, neglect, or dangerous animal without a formal agreement. Norwalk has had an agreement in place with ARL for many years with the most recent going into effect in May 2023. Since July 1, 2023, Norwalk has taken three (3) dogs to ARL with no charge to the City as all owners reclaimed their animals within the holding period.

The agreement with ARL does not require exclusivity. As such, staff has also engaged Kiya Koda on exploring an updated agreement based on a user fee model for non-dangerous/bite animals. The City Attorney has reviewed the ARL agreement.

Budget Impact: The City would have initial expenses estimated to be under \$2,000 for a transport kennel, catch poles, and personal protective equipment for staff. Fees to ARL would be determined based on utilization.

Recommendation: Staff recommends approval.

Attachments:

1. Res 2025- 28E with ARL
2. ARL Agreement

City of Indianola
RESOLUTION NO 2025-

**RESOLUTION APPROVING AN INTERGOVERNMENTAL AGREEMENT BETWEEN
THE CITY OF INDIANOLA AND THE ANIMAL RESCUE LEAGUE OF IOWA, INC.
FOR SHELTER SERVICES**

WHEREAS, the City of Indianola is in need of a contract for animal shelter services in conjunction with the City's animal control services; and

WHEREAS, under the intergovernmental agreement, the Animal Rescue League of Iowa, Inc ("ARL") will provide animal shelter and impoundment services to the City, including impoundment that the City may be required to provide pursuant to certain of its ordinances, any applicable Warren County ordinances, or state law; and

WHEREAS, the attached agreement between the City of Indianola and ARL establishes the obligations of each party and the fee structure for services.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Indianola, Iowa that the attached agreement between the City of Indianola and the Animal Rescue League of Iowa, Inc. is hereby approved and the Mayor or City Manager are authorized to sign the agreement on behalf of the City of Indianola.

Passed and approved this 17th day of November 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk

CHAPTER 28E AGREEMENT BETWEEN THE CITY OF INDIANOLA & THE ANIMAL RESCUE LEAGUE OF IOWA, INC., FOR SHELTER SERVICES

This Agreement is made and entered into as of the ____ day of _____, 2025 by and between the City of Indianola (the “City”), located at _____, and the Animal Rescue League of Iowa, Inc. (the “ARL”), an Iowa 501(c)(3) nonprofit corporation located at 5452 NE 22nd St., Des Moines, IA 50313.

Pursuant to Chapter 28E of the Iowa Code, and other pertinent code chapters, the City and the ARL enter into the following agreement concerning animal shelter services in conjunction with the City’s animal control services.

SECTION 1 – THE PARTIES

- 1.1. The ARL is a non-profit, charitable organization and has authority to enter into this Agreement. The ARL is dedicated to helping care for homeless animals while providing rewarding programs for interim foster care, permanent adoption and volunteers to assist with community humanitarian efforts.
- 1.2. The City is a political subdivision of the State of Iowa as defined under Iowa Code § 28E.2(2), and has the authority to enter into this Agreement pursuant to Iowa Code § 331.301.

SECTION 2 – PURPOSE

Under this Agreement, the ARL will provide animal shelter and impoundment services to the City, including impoundment that the City may be required to provide pursuant to certain of its ordinances, any applicable Warren County ordinances, or state law. The City shall remain responsible for enforcement of city, county, and state animal control laws and regulations, including the collection of associated fees, fines, or other financial penalties. The City shall also remain responsible for transporting animals to and/or from the ARL’s facilities, as well as obtaining any emergency veterinarian services prior to deliver of an animal to ARL as the need arises. This Agreement is a voluntary undertaking of the parties. It is not the intention of the parties to create a new legal entity.

SECTION 3 – DEFINITIONS

- 3.1. **“Animal”** shall mean a nonhuman vertebrate.
- 3.2. **“Bite Animal”** shall mean an Animal that has bitten a human, provided that the bite punctured the skin.
- 3.3. **“Boarding Fees”** shall mean the fees the ARL collects from the City or reclaiming owner to offset the cost of providing Shelter Services to an Animal pursuant to this Agreement. Boarding Fees shall not mean any fines, impoundment fees, or civil or criminal penalties imposed by the City.
- 3.4. **“Cat”** shall mean an Animal fitting the scientific description *felis catus*.
- 3.5. **“Companion Animal”** shall mean any Animal owned, confined, controlled, or otherwise kept as a pet, but shall not include any livestock as defined under Iowa Code § 717.1, or any game, fur-bearing animal, fish, reptile, or amphibian as defined under Iowa Code § 481A.1;

- 3.6. **“Dog”** shall mean an Animal fitting the scientific description *canis lupus familiaris*.
- 3.7. **“Euthanasia”** shall have the same meaning as defined under Iowa Code § 162.2(13);
- 3.8. **“Feral Cat”** shall mean a Cat not bearing any owner identification that is unsocialized to people as demonstrated by a consistent temperament of extreme fear of and resistance to contact with people.
- 3.9. **“Holding Period”** shall mean seven (7) days, or longer if so required by any state, county, or municipal law, ordinance, rule or regulation applicable within the jurisdictional limits of the City.
- 3.10. **“Parties”** shall mean both the Animal Rescue League of Iowa, Inc., and the City of Indianola;
- 3.11. **“Livestock”** shall mean an animal belonging to the bovine, caprine, equine, ovine, or porcine species, ostriches, rheas, emus, farm deer as defined in Iowa Code § 170.1, or poultry;
- 3.12. **“Shelter Services”** shall mean providing adequate nutrition, water, shelter, and medical treatment to animals under the care of the ARL.

SECTION 4 – TERMS

- 4.1. **Previous Agreement Terminated:** The parties hereby terminate any previous agreement between the parties for Shelter Services.
- 4.2. **Animal Shelter Services Provided by ARL:** The ARL agrees to do the following:
 - (1) *Dog and Cat Shelter Services.* The ARL shall provide Shelter Services to any and all Dogs or Cats (other than Feral Cats) from the City delivered to its shelter location by the City, its agent, a resident of the City or a third party.
 - (2) *Other Animal Shelter Services.* The ARL shall provide Shelter Services to other species of animals, including Bite Animals, delivered to the ARL by the City or its agent but only if the ARL has proper accommodations and is properly licensed for that species. It is understood that ARL will not accept non-domesticated or wild animals and those animals considered dangerous or exotic;
 - (3) *Holding Period & Automatic Transfer of Ownership.* Upon delivery of an Animal to the ARL by the City or a third party, the ARL shall hold the Animal until the Holding Period expires. During the Holding Period, the ARL shall make the Animal available for reclaim by its owner. Should the Holding Period expire without a reclaim by the owner, ownership of the Animal shall automatically transfer to the ARL and the City shall pay \$226.00, i.e. the equivalent of seven (7) days of boarding. The City agrees to provide documentation confirming transfer of ownership to the ARL. This paragraph shall not apply to “Bite Animals.”
 - (4) *Rabies Vaccination.* Upon reclaim of a Dog or Cat, the ARL shall require the redeeming party to produce a current and valid rabies vaccination certificate. If the owner fails to do so, the ARL shall administer a rabies vaccination and charge the owner the rabies vaccination fee as set forth in Paragraph 4.3 of this Agreement;
 - (5) *Attempt to Identify & Notify Owner.* Upon receipt of any Animal, the ARL shall attempt to identify the owner of the animal and notify the owner, if found, of the seizure of that animal as well as the owner’s right to reclaim the animal during the Holding Period;

- (6) *Reclaim of Impounded Animal by Owner.* The owner of an animal impounded at the ARL shall have the right to reclaim that animal during the Holding Period, subject to the following conditions:
- i. *Reclaiming Party Information.* The ARL shall require the reclaiming owner to provide their full legal name, current physical address, telephone number, and email address. The ARL shall request and review the reclaiming party's government-issued photo identification solely to confirm the veracity of the above identifying information. This identifying information shall be made available to the City as part of the monthly invoicing.
 - ii. *Boarding Fees.* The ARL shall collect any incurred boarding fees directly from the owner prior to releasing the Animal;
- (7) *Bite Animal Quarantine.* Upon the City's delivery of a Bite Animal, the ARL shall keep the Bite Animal under quarantine for ten (10) days. During that period, the ARL shall observe the Bite Animal for symptoms of rabies and other infectious diseases. Quarantined Bite Animals shall be released or euthanized only as directed by the City;
- (8) *Humane Euthanasia.* For reasons of public safety, to relieve animal suffering or to address highly contagious diseases and only after consultation with ARL staff veterinarians and ARL behavioral staff, the ARL may humanely euthanize unclaimed, non-adopted animals. Additionally, the ARL may humanely euthanize animals for reasons of public safety as directed by the City in accordance with applicable law. Further, any and all euthanasia procedures performed by ARL staff shall be done in accordance with Iowa Code § 162.2(13);
- (9) *Monthly Invoice & List of Reclaiming Parties.* The ARL shall invoice the City on a monthly basis for animal services. Further, the ARL shall accompany the invoice with a list of reclaiming parties and the information collected pursuant to subparagraph 6(i) above who have reclaimed animals delivered to the ARL by the City.

4.3. Animal Services Fee Schedule: In consideration for animal services provided by the ARL, as described in Paragraph 4.2, the City (or reclaiming owner in the case of boarding fees) shall pay the following amounts:

Companion Animal Boarding Fees:	\$85.00/first day (first 24-hour period)
<i>Fee calculated per animal. The ARL shall automatically charge for the first full day upon arrival. However, there shall be no additional charges for un-weaned offspring of an animal delivered and housed with its mother.</i>	\$23.50/each add'l day (24-hour periods)

Boarding Fee – Littermates:	\$226.00 total
<i>This charge applies to the receipt of an apparent set of littermates, unaccompanied by the mother and under six (6) weeks of age, received together. This charge applies upon arrival.</i>	

10-Day Bite Animal Quarantine:	\$300.00 per animal
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Dead Animal Cremation/Disposal	Current ARL or market rates not to exceed \$2.00 per pound
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Rabies Vaccination	\$20.00 per animal
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- 4.4. **Training and Consulting:** The ARL agrees to provide training to the City on animal handling best practices up to two times per year upon request by the City. Such trainings will take place at such times and locations to be mutually agreed to by the parties. The ARL also agrees to make recommendations on animal-related equipment to be used by City personnel as may be requested by the City from time to time.
- 4.5. **Records Access.** The ARL shall keep intake information of strays from the City. The ARL shall make such intake information available to the City upon request. However, the City shall not release any information about the ARL, its donors, adopters, or any information the City may be privy to as a result of the Agreement, to any person or persons, or other entities without the prior written consent of the Chief Executive Officer of the ARL with the exception of records that are public records under Iowa Code Chapter 22, which may include this Agreement.
- 4.6. **Licenses and Compliance.** The ARL shall apply for, and maintain, all necessary and/or applicable licenses, certifications and inspections relevant to current health, fire, safety, and professional standards. The ARL must immediately correct any deficiencies or violations or take immediate action to seek variances. The ARL shall comply with all other applicable state, federal and local laws, ordinances, rules and regulations. Further, the ARL shall not deny, restrict access to, or provide inferior services to any person, or deny or restrict employment opportunities, including promotional opportunities, to any applicant or current employee, on the basis of sex, age, race, national origin, religion, sexual orientation, gender identity, or physical or mental disability.
- 4.7. **Insurance.** The ARL shall acquire and retain throughout the term of this Agreement suitable and sufficient insurance, and fidelity bonding, so as to protect it, its entire staff including contract employees, its clients, the City and the general public against any loss, injury, damage, or other liability arising from any wrongful or negligent act or omission in connection with responsibilities assumed by the ARL under the terms of this Agreement. The ARL shall possess the following minimum insurance coverage during the term of this Agreement: Commercial General Liability - \$1,000,000.00 per occurrence and \$2,000,000.00 general aggregate; Medical Expenses (any one person) - \$5,000.00; Workers' Compensation – Statutory, as required by the State of Iowa; Employer's Liability - \$500,000.00 bodily injury per accident, \$500,000.00 by disease, policy limit, and \$500,000.00 by disease, each employee; Excess / Umbrella Liability - \$1,000,000.00 per occurrence and annual aggregate limit. The Parties expressly agree and state that the purchase of this policy of insurance does not provide coverage for torts specified in Iowa Code § 670.4, and the City does not waive any of the defenses of governmental immunity available to the City under Iowa Code § 670.4 as it now exists and as it may be amended from time to time. The Parties further expressly agree and state that the City may, at any time, assert any of the governmental immunity defenses available to it without affecting the coverage afforded under this policy.
- 4.8. **Indemnification.** A Party (the "Indemnifying Party") shall indemnify and hold the other Party (the "Indemnified Party") harmless against actions, liabilities, loss, damages and expenses resulting from injury or death of any person or loss of or damage to any tangible real or personal property to the extent that such injury, death, loss or damage relates to or arises from:
- (1) Any violation of this Agreement by such Indemnifying Party;
 - (2) Any negligent acts or omissions of such Indemnifying Party, their officers, employees, agents, board members, contractors or any other person acting at their direction or on their behalf in connection with this Agreement; and/or
 - (3) Any failure by such Indemnifying Party to comply with all local, state and federal laws and regulations.

Notwithstanding anything else in this Section 4.8 to the contrary, the Indemnifying Party will not be obligated to indemnify the Indemnified Party to the extent that such injury, death, loss or damage relates to or arises from the willful misconduct or negligent acts or omissions of such Indemnified Party, their officers, employees, agents, board members, contractors or any other person acting at their direction or on their behalf in connection with this Agreement.

- 4.9. **Duration and Termination.** This Agreement shall be effective from the date of execution for one (1) year, and shall automatically renew each year on the anniversary of the date of execution unless terminated by one of the Parties. Either party may choose to terminate this Agreement for any reason and at any time by either party upon at least sixty (60) days prior written notice. Such notice, or any other notice required or permitted to be given hereunder, shall be addressed, if to the ARL, to the Chief Executive Officer, Animal Rescue League of Iowa, Inc., 5452 N.E. 22nd Street, Des Moines, Iowa 50313, or if to the City, to 110 N 1st Street, Indianola, Iowa 50125 or to such other address as either party shall have notified the other party of, in writing. Notice shall be deemed given when deposited with the U.S. Postal Service, registered or certified, addressed as specified.
- 4.10. **Independent Contractor.** The ARL is an independent contractor and in no event or circumstance are any employees of the ARL to be considered employees or agents of the City, or receive any benefits from the City. Employees hired and volunteers acquired by the ARL to perform any and all of ARL's obligations related to this Agreement shall be paid or compensated by the ARL in accordance with the laws of the State of Iowa. The ARL shall also provide workers' compensation and other statutory benefits to comply with applicable state and federal laws.
- 4.11. **Administration.** This Agreement shall be administered on behalf of the City by _____ or designee. The Agreement shall be administered on behalf of the ARL, and services provided for hereunder shall be controlled and supervised by, the Chief Executive Officer of the ARL. Upon approval by each party to this Agreement, this Agreement shall be electronically filed by the City with the Iowa Secretary of State, pursuant to Iowa Code § 28E.8.
- 4.12. **City Ordinances.** In connection with entering into this Agreement with ARL, the City has agreed to consult with ARL on the review and adoption of ordinance changes in consultation with ARL that would allow the implementation of a trap-neuter-return program and establish holding periods for reclaim of stray animals, as well as animal control procedures for law enforcement personnel designed to help return stray animals to their homes. ARL has agreed to provide the City with two animal microchip scanners for use in identifying and returning stray animals to their homes.
- 4.13. **No Separate Entity Created.** It is the intention that there be no new or additional legal or administrative entity created by this Agreement, nor that the inherent governmental powers or corporate powers of any party to the Agreement be affected in any way beyond the terms of this Agreement. Each party shall independently finance and budget for activities under this Agreement. No real or personal property will be purchased, held or disposed of in the performance of this Agreement.
- 4.14. **Entire Agreement.** This Agreement represents the entire agreements between the parties as to the subject of this agreement. Any subsequent modification to the terms of this Agreement shall be in the form of a duly executed addendum to this Agreement.
- 4.15. **Effective Date.** This Agreement shall be effective upon its approval and execution by the City and ARL and its recording with the Warren County Recorder and the Secretary of State for the State of Iowa pursuant to the requirements of Iowa Code Chapter 28E.

IN WITNESS THEREOF, this Agreement has been executed on the date set forth above.

CITY OF INDIANOLA, IOWA

ANIMAL RESCUE LEAGUE OF IOWA, INC.

City Representative

Chief Executive Officer

Date: _____

Date: _____



MEMORANDUM

To: Mayor and City Council
From: Jackie Raffety, City Clerk/Finance Director
Date: November 17, 2025
Subject: First consideration of an ordinance amending recycling rates.

Introduction: Staff recommends Council approve the first reading of an ordinance amending recycling rates by 4.8%.

Background: Our current rate is \$6.41; \$5.61 is for bi-weekly recycling services and \$0.80 is for the fall and spring cleanup programs. An additional fee for the cleanup programs was adopted by the Council in April 2024.

Discussion: The fee for the bi-weekly recycling services will increase by 4.8%; the new fee for that service will be \$5.88.

The fee for the cleanup program is calculated based on the contract costs and the number of recycling residents. The fee will need to increase by two cents per month to \$0.82.

	Spring	Fall & Spring Yard Waste	Fall Bulky Items	Landfill	Total
Cost	\$43,549	\$6,036.15	\$4,126.56	\$6,800	\$60,717.99
Total per month based on 6,188 recycling customers	\$0.59	\$0.08	\$0.06	\$0.09	\$0.82
Increase	\$0.02	None	None	None	\$0.02

The total recycling fee billed to customers on a monthly basis will be \$6.70.

Budget Impact: The fees are used to pay for the services received and administrative costs.

Recommendation: Approval of the first consideration of the ordinance.

Attachments: 1. Ord _Recycling 2026

City of Indianola
ORDINANCE NO.

AN ORDINANCE AMENDING CHAPTER 106, COLLECTION OF SOLID WASTE,
INDIANOLA CODE OF ORDINANCES TO INCREASE RECYCLING RATES

BE IT ORDAINED BY THE MAYOR AND CITY COUNCIL OF THE CITY OF INDIANOLA,
IOWA:

SECTION 1. Section 106.09, Recycling Program, is hereby amended in subsection 1 by deleting the stricken language and inserting the underlined language as follows:

1. Fee. The fee for recyclable collection and disposal service, used or available, is ~~six dollars and forty-one cents (\$6.41)~~ six dollars and seven cents (\$6.70) for each residential premises.

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

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

SECTION 4. WHEN EFFECTIVE. This Ordinance shall be in effect January 1, 2026.

PASSED and approved by the Indianola City Council this _____ day of _____ 2025.

Steve Richardson, Mayor

ATTEST:

Jackie Raffety, City Clerk

First Reading:
Second Reading:
Third Reading:
Published:



MEMORANDUM

To: Mayor and City Council
From: Jacob Meshke, City Manager
Date: November 17, 2025
Subject: Discussion and direction regarding Council of Government.

Introduction: The Mid-Iowa Planning Alliance (MIPA) has expressed an interest in seeking a Council of Governments (COG) designation. A representative from MIPA provided an overview and benefits of becoming a COG at the November 3, 2025 City Council Meeting. Staff recommends supporting MIPA's efforts to become a COG.

Background: The Mid-Iowa Planning Alliance (MIPA) has expressed an interest in seeking a Council of Governments (COG) designation. A representative from MIPA provided an overview and benefits of becoming a COG at the November 3, 2025 City Council Meeting. MIPA becoming a COG would provide:

- Access to additional funding from the State of Iowa.
- Eligibility to join statewide COG initiatives.
- Ability to invest through the Iowa Public Agency Investment Trust (IPAIT)

Discussion: The Iowa Legislature would need to amend State law to add MIPA to the COG list. Approval to move forward is required from the MIPA Board of Directors. MIPA requests support from city officials by encouraging their designated board representative to vote in favor.

The agenda item is an opportunity for City Council to review MIPA's COG designation initiative and provide direction on support.

Budget Impact: None.

Recommendation: Staff recommends supporting MIPA's efforts to become a COG.

Attachments:

1. MIPA COG Overview
2. MIPA COG Designation Q & A



Mid-Iowa Planning Alliance

COUNCIL OF GOVERNMENTS Q&A

The purpose of this information is to explain what a Council of Governments (COG) is, why COG designation would benefit MIPA and its member communities, and what steps are needed to move the process forward.

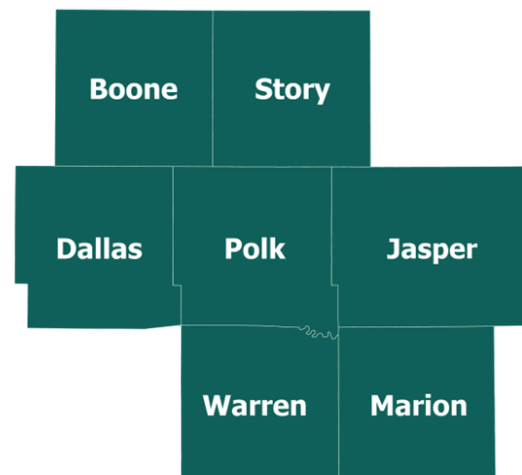
What is a Council of Governments (COG)?

A Council of Governments (COG) is a group of cities and counties in a region that work together on issues that cross local boundaries. Instead of each community trying to solve problems on its own, a COG provides a way to share resources, plan regionally, and deliver services more efficiently.

The Iowa Association of Councils of Governments (ICOG) is the statewide association of regional councils that frequently serves as the central contracting and administrative association for management services for the COGs.

What do COGs do?

COGs foster cooperation among local governments, serving as neutral forums for regional planning, joint service delivery, and access to state and federal resources. By sharing expertise and securing resources for locally driven projects, they help communities operate more efficiently and effectively.



Above: MIPA's Service Area

Why should MIPA be a COG?

- Access to additional funding from the State of Iowa.
- Eligibility to join statewide COG initiatives and offer them to members; past examples of this include: Low-Income Housing Tax Credit inspections, Iowans Fit for Life program, and the Iowa Waste Exchange.
- Ability to invest through the Iowa Public Agency Investment Trust (IPAIT), improving fund management and compliance with Iowa Code.

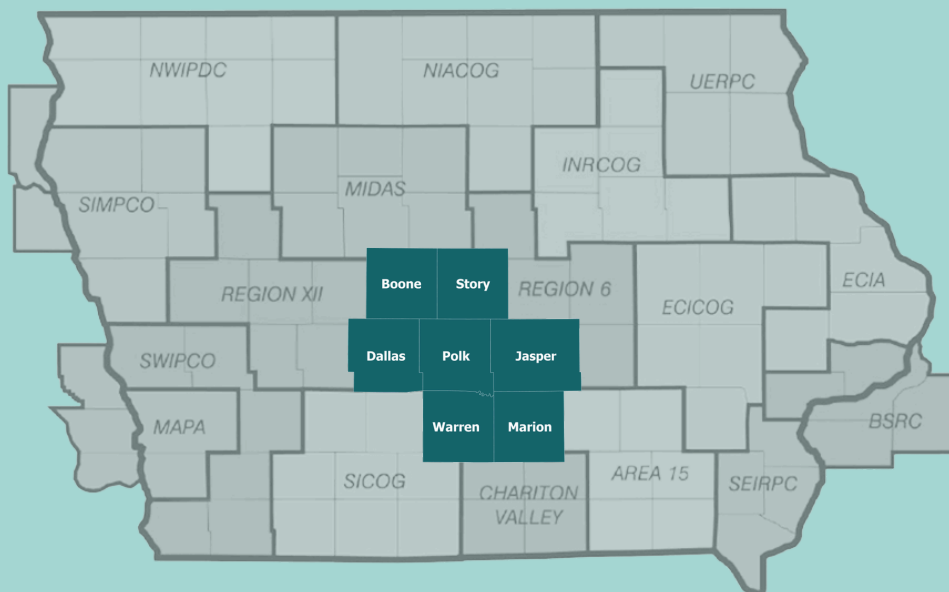
What changes?

MIPA's designation as a COG within Iowa Code 28H would strengthen collaboration with local governments and position it as a go-to resource for problem solving and services. Becoming a Council of Governments (COG) would not alter MIPA's identity or core services but would provide additional tools to better support member communities. At its core, MIPA remains an extension of city and county staff, with COG status simply enhancing its ability to serve more efficiently and effectively. Membership dues would remain the same.

What's next?

- To be designated a COG, the Iowa Legislature would need to amend Chapter 28H to add MIPA to the list, similar to the 2007 "Councils of Governments — Additional Area Act."
- While staff has begun researching next steps, further conversations with regional legislators will be necessary.
- **Final approval would rest with the MIPA Board of Directors, and support from city officials is requested by encouraging their designated board representative to vote in favor.**

Central Iowa is the only region who does not have an established COG.



MIPA Council of Governments Designation Initiative Questions and Answers (Q&A)

Background

MIPA was organized as a non-profit in 2021 to assist local governments in Boone, Dallas, Jasper, Marion, Polk, Story, and Warren Counties with a variety of technical assistance and planning related services. Since MIPA's inception, it has secured over \$9 Million in outside funding and provided a 28x return on investment (ROI) for communities. Additionally, MIPA administers \$10 million a year for entities and initiatives on behalf of central Iowa communities.

As MIPA continues to evolve and support local communities, it has been identified that designation as a Council of Governments (COG) through the State of Iowa would provide additional tools and opportunities to better serve member communities. The benefits of becoming a COG are outlined in a separate document that was previously provided to communities.

Purpose of this Document

MIPA staff has received questions from multiple communities on the impact of becoming a COG. To ensure that everyone receives the same information this Q&A was developed for distribution to MIPA communities.

Questions and Answers

Q: With COG designation will MIPA's membership dues increase?

A: No. MIPA communities pay annual dues equal to \$0.15 per capita and there are no plans to change how much communities pay.

Q: Why Seek COG designation now?

A: Since MIPA left the Des Moines Area MPO in April of 2024, the amount of support MIPA has provided to communities has increased considerably. Communities and affiliate partners rely on the services that MIPA provides (technical assistance, grant writing, grant and organizational administration, etc.) for project implementation and operational support. As the need for MIPA's services has grown, the benefits of being designated a COG have been identified as an opportunity to give MIPA more and better ways of supporting communities. Most notably are access to IPAIT and streamlined CDBG procurement requirements, both of which would improve MIPA's operational efficiency.

Q: Would COG designation require MIPA Membership?

A: No. Membership with MIPA will always be voluntary. Being designated as a COG only defines the region that MIPA covers, not that entities within that region must be members.

Q: What funding would MIPA receive if it was designated a COG?

A: Every year, the State Legislature appropriates funding to COGs in the form of COG Assistance. In 2024, each COG received around \$20,000. If MIPA became a COG, this funding would be used for MIPA's operations and would support providing technical assistance to communities.

Q: What other funding could MIPA receive if it was designated a COG and how would it be distributed?

A: No other funding would be available to MIPA directly as the result of becoming a COG. Since COGs were created over 50 years ago, there have been periods where COGs have received allocated funding either from the State or Federal governments that each COG has decided how to distribute between communities. However, today there is no funding that COGs distribute in this way.

MIPA's affiliated regional partners generally do receive funding that requires allocation. The organizations receive this funding because they meet the pre-requisite requirements for various governmental programs. These include the Regional Planning Affiliation (CIRTPA), Local Housing Trust Funds (CIHTF, DCLHTF, SCHAT), and the Local Workforce Development Board (CIWDB) programs. In other COG regions the COG itself serves as the one organization for all these designations. In the MIPA region each designation has its own entity with a board that makes funding allocation decisions.

There has been discussion at various times in the past with the State of Iowa to regionalize certain other funding streams which would give COGs the ability to allocate funding to communities. However, there has not been anything discussed recently (10 years) about regionalizing funding.

If there were discussions in the future about COG distribution of funding, MIPA would need to have a COG designation to even be a part of those conversations. Without a COG the region will be split up, and decisions will be made by other COG regions. With COG designation MIPA would be able to represent central Iowa communities in future funding discussions.

Q: What are the drawbacks of being designated a COG?

A: There are two main drawbacks of being designated a COG. The first is perception. The MIPA region has been without a COG for decades and the lingering negative sentiments stemming from the previous COG has left some hesitant about pursuing a new COG designation in the region. While the experiences communities had with the previous COG organization had nothing to do with MIPA, a negative perception still exists.

The second drawback is if MIPA were to be designated a COG then the State Legislature could have more oversight of the organization if it were ever to make changes to Chapter 28H, the section of the Code of Iowa that governs COGs.



**Mid-Iowa Planning Alliance for
Community Development**
939 Office Park Road · Suite 306
West Des Moines, IA 50265 · 515-304-3524
www.midiowaplanning.org

Nearly everything MIPA already does has some connection to or oversight by either the State or Federal government so this relationship would not be new. MIPA is also already governed by Chapter 504 of the Iowa Code as it is incorporated under the Revised Iowa Nonprofit Corporation Act.

Q: Are there any cost implications by seeking COG designation?

A: Currently there are no costs besides staff time that would be used for this initiative.