CITY OF MARSHALLTOWN CITY COUNCIL AGENDA
CITY HALL COUNCIL CHAMBERS
10 WEST STATE STREET
JULY 13, 2026, 5:30 PM

A. CALL TO ORDER

B. PLEDGE OF ALLEGIANCE

C. ROLL CALL

Cahill, Fonseca, Mitchell, Nichols, Schneider, Thompson, Yepez-Gomez

D. PUBLIC COMMENT

Members of the public may make comments on any item that is not on the agenda during this time. The speaker shall approach the microphone and state their name and address. Comments shall be limited to three (3) minutes unless a longer comment is authorized by the Mayor. The speaker shall direct comments to the Mayor and the Council as a whole.

The Mayor and Council may provide a response to a public comment, but shall not engage in discussion or debate on items raised by members of the public. No action may be taken on items raised in public comments to comply with open meeting laws.

E. MAYOR, COUNCIL AND ADMINISTRATOR COMMENTS

F. CONSENT AGENDA

1. Approve Minutes 06/22/26 Meeting and Bill List $3,970,860.47
2. Approve Alcohol License Renewals for Applebee's at 3101 South Center Street, Legends American Grill at 2902 South Center Street, Haley's Deli Barbeque & Catering at 501 North 3rd Avenue
3. Approve Alcohol License Amendments for Ownership Updates - Salon Impala, 1005 West Lincolnway; Brew Oil at 111 S 3rd Ave
4. Approve Tobacco Retailer Permit Renewal - Cave Cigar Experience (mobile licensing 812 W Nevada St)
5. Receipt of June 2026 Building and Trade Permit Report

6. Appointment of Melinda Beard to the Civil Service Commission, term ending 03/31/27 (replacing Nancy Harris)

7. Resolution to Approve the Facade Grant Application for Grounded LLC, at 36 West Main Street, Marshalltown, Iowa
   36 West Main Facade Grant Application

8. Resolution Setting a Public Hearing for the Proposed Vacation and Conveyance of a Portion of an Alleyway Located in Block One of Westlake's Third Addition to the Town of Marshall, Marshall County, Iowa

9. Resolution Approving Agreement for up to $171,710.00 in ADA Curb Ramp Funding with Iowa DOT in Conjunction with the Highway 14 3R Northern Section Project [Iowa DOT Curb Ramp # NHSN-014-5(090)—2R-64 / City # STR25004]

10. Resolution Authorizing Purchase of Road Right Of Way Easement From Verle Eugene Arnold and Gloria AB Arnold in the Amount of $1,200 and Authorizing Dedication of Right Of Way at 2004 West Olive Street

11. Resolution Approving Agreement 1-26-USTEP-016 for up to $400,000.00 in Urban-State Traffic Engineering Program (U-STEP) Funding with Iowa DOT in Conjunction with the Highway 14 3R Northern Section Project [Iowa DOT # UST-014-5(089)—4A-64 / City # STR25004]

12. Resolution Declaring 2016 John Deere 1570 Mower as Surplus Property and Authorizing Sale and Disposal Thereof

13. Resolution Approving Engineer's Certificate of Completion for PRK22004 Water Plaza at Mega-10 Park Non-Skid Rubberized Coating Project

G. MOTIONS

1. Motion to approve a new Class E Retail Alcohol License for Iowa Smoke Shop at 306 West Madison Street

2. Motion to approve a new Retail Tobacco Permit for Iowa Smoke Shop at 306 West Madison Street

3. Motion to approve a new Retail Device Permit for Iowa Smoke Shop at 306 West Madison Street

4. Motion to approve a 5-day Class C Retail Alcohol License for Midnight Ballroom LLC for a rodeo on 8/8 at the Central Iowa Fairgrounds

H. RESOLUTIONS

1. Resolution Approving the FY2025 Annual Comprehensive Financial Report for the City of Marshalltown

2. Resolution Approving Contract Change Order #3 for the Center St Viaduct Rehabilitation Project, being Iowa DOT DHM-4797(629)-8K-64 and City Project #STR21002, an Increase of $109,050
Agenda Amendment - this item was added to the agenda 7/10/26 to address the motion to postpone until 7/13 meeting.

3. Public Hearing and Resolution Providing For The Conveyance of The City's Remaining Interest in The Vacated East-West Alley Right-of-Way Located in Block Two of Bingaman's Addition to Marshall, Marshall County, Iowa

I. ORDINANCES

1. Ordinance 15122 to Amend The Code of Ordinances, City of Marshalltown, Iowa by Amending Chapter 90: Animal Keeping by Amending Sections 90.001, 90.003, 90.004, and 90.005 as They Pertain to The Keeping of Domestic Livestock And The Keeping of Poultry And Domestic Fowl - First Reading

J. DISCUSSION

1. City Hall Space Utilization Study

2. Data Center Regulations

3. Repairing Airport Wind Storm Damage

K. ADJOURNMENT

MISSION STATEMENT

The City of Marshalltown collaborates to provide a welcoming, safe, vibrant, and growing community.

Please visit the City's website for the complete agenda packet and to subscribe to agenda notices and department news at www.marshalltown-ia.gov.

CITY OF MARSHALLTOWN
COUNCIL PROCEEDINGS
JUNE 22, 2026

In Mayor Ladehoff's absence, Mayor Pro Tem Schneider called the meeting to order at 5:30 pm, June 22, 2026, at the City Hall Council Chambers, 10 W State Street, and led the pledge of allegiance. Roll call-Present: Cahill, Fonseca, Mitchell, Nichols, Schneider, Thompson, Yepez-Gomez. Public comments for items not on the agenda were provided. Mayor, Council, and Administrator comments were provided. Rick Earley, Utility Division, was recognized for 10 years of service.

CONSENT AGENDA

Motion by Melisa Fonseca, second by Greg Nichols, to approve the Consent Agenda less item 9: Approve Minutes 06/08/26 Meeting and Bill List $2,780,508.81; Approve Alcohol License Renewals for El Portal 1716 South Center Street with outdoor service, Impala Ballroom 1005 West Lincoln Way, Midnight Ballroom 1700 South Center Street, Ste A1, Marshall Beer Wine Spirits 11 North 3rd Avenue, The Depot 114 N Center Street; Approve Retail Tobacco Permit Renewal for Yesway #1148 at 1701 Iowa Avenue; 7 Rayos Liquor Store at 120 East Main Street; Approve May 2026 Financial Statements; Resolution Approving Intergovernmental Agreement Confirming and Continuing the Solid Waste Management Commission of Marshall County, Iowa, As Amended; Resolution Setting a Public Hearing For The Conveyance And Transfer of Title For The Remaining Portions of The East And West Alleyway Located in Block Two in Bingaman's Addition to Marshall, Marshall County, Iowa; Resolution Approving Contract Change Order #15 for the East Main Street and Center Street Reconstruction Project, #STR22002, an Increase of $16,145.99; Resolution Approving Contract Change Orders #7, #8 and #9 for the Linn Creek Trailhead and Bridge Project #TRL24001 and #TRL24002, an Increase of $9,472.67. Motion carried 7-0.

Motion by Gary Thompson, second by Greg Nichols, to approve Resolution Approving Contract Change Order #3 for the Center St Viaduct Rehabilitation Project, being Iowa DOT DHM-4797(629)-8K-64 and City Project #STR21002, an Increase of $109,050. Ben Daleske, Engineer, provided an overview of the bridge history. The original bid for sandblasting and painting the railing was $290,000. The change order would replace the existing railing with black chain link at an additional cost of $109,050. It was noted that there is a pending change order for the deck repair that will exceed the contingency fund if the fencing change order is approved. Public comment was provided requesting the council explore the cost to replace the railing in a similar style to what is there. Motion by Greg Nichols, second by Melisa Fonseca, to postpone this item until the 7/13 meeting for further information on railing and funding options. Motion carried 7-0.

MOTIONS

Motion by Greg Nichols, second by Melisa Fonseca, to approve Motion to approve a 5-day Special Class "C" Retail Alcohol License for the 13th Street District for the Red, White, Blue Celebration on 7/3/26 at West End Park. Motion carried 7-0.

Motion by Melisa Fonseca, second by Mark Mitchell, to approve Motion to approve a 5-day Special Class "C" Retail Alcohol License for the Marshalltown Area Chamber of Commerce for

RAGBRAI on 7/22/26. Motion carried 7-0.

Motion by Mark Mitchell, second by Sue Cahill, to approve Motion to approve a 5-day Special Class "C" Retail Alcohol License for the 13th Street District for the Harvest Market on 9/11/26 on 13th Street and West End Park. Motion carried 7-0.

RESOLUTIONS

Motion by Gary Thompson, second by Jeff Schneider, to approve Resolution Approving the City Fee Schedule. Alicia Hunter, City Clerk, reviewed the proposed changes to the fee schedule to cover staff costs for the issuance of public use permits, engineering permits, and building and trade permits. Fees were added for illegal sign violations, which are part of the current code but not on the fee schedule, which is a warning for the first violation, $25 for a second violation, and $75 for a third violation.

Motion by Gary Thompson, second by Greg Nichols, to approve Resolution Authorizing an Agreement with Eide Bailly LLP to Extend Audit Services for the City of Marshalltown for the Fiscal Year Ending June 30, 2026. Diana Steiner, Finance Director, advised that this would be a one-year extension for $77,000. Public comment was provided. Motion carried 7-0.

Motion by Greg Nichols, second by Mark Mitchell, to approve Resolution Approving Contract Change Order #1 for the 2026 Street Rehabilitation Project – HMA, Project No. STR26002, an Increase of $574,092.65. Heather Thomas, Public Works Director, advised that this project came in with very favorable bids, allowing us to add additional streets to the project. The project progress is available on the City's website at https://www.marshalltown-ia.gov/858/Construction. Public comment was provided. Motion carried 7-0.

DISCUSSION

Clayton Ender, Assistant Housing and Community Development Director, presented a discussion on the keeping of poultry and domestic fowl on residential property. Appleberry Farm received notice from the city that it must remove all poultry and domestic fowl from the property within 30 days pursuant to the current code prohibiting them on residential property. The council could choose to enforce the code as written, complete an amendment to Chapter 90 Animals to allow the keeping on residential property, or complete a zoning text amendment, a comprehensive plan amendment, and rezoning of Appleberry Farm's property. Public comment was received in support of allowing Appleberry to keep their poultry and fowl. Kelly Mason, 2422 West Main Street, submitted a petition of signatures in support of keeping the animals, as they sell the eggs as part of the business. Motion by Melisa Fonseca, second by Marco Yepez-Gomez, to move forward with option 3 to complete a zoning text amendment, comprehensive plan amendment, and rezoning of the property. Motion withdrawn by Councilor Fonseca. Motion by Melisa Fonseca, second by Sue Cahill move forward with option 2 to amend Chapter 90 Animals to allow the keeping of poultry and domestic fowl on a minimum of 15 acres. Motion failed 2-5, Cahill, Mitchell, Nichols, Thompson, Yepez-Gomez dissenting. Motion by Gary Thompson, second by Sue Cahill, to amend Chapter 90 Animals to allow the keeping of poultry and domestic fowl on a minimum of 5 acres on residential property to include the keeping of livestock. Motion carried 4-3, Fonseca, Mitchell, Schneider dissenting. Motion to prohibit the keeping of roosters on residential property. Motion carried 4-3, Nichols, Thompson, Yepez-

Gomez dissenting.

John Hall, Chamber of Commerce, 34 West Main Street, advised that he has been in communication with ISG regarding the phased assessment of the city-owned property at 405 East Main Street, known as the old hospital. The Chamber would fund the study through tier 4 and would proceed incrementally only if the results warrant further evaluation. The Tier 1 preliminary assessment should take approximately 10 weeks and would then be presented to the council for further input. Motion by Sue Cahill, second by Greg Nichols, to allow ISG to proceed with the building assessment of the former hospital. Motion carried 7-0.

The City Council discussed whether to establish a temporary moratorium on new data center developments while creating specific regulations and zoning standards. Councilor Yepez-Gomez raised the issue, noting that Marshalltown currently lacks data center-specific regulations. Clayton Ender, Assistant Housing and Community Development Director, provided the option to refer the matter to Planning and Zoning and consider a short-term moratorium, generally 6–12 months, to allow time to study the issue and draft an ordinance amendment. He explained that data centers are currently reviewed under existing utility-related zoning provisions and that applications submitted today would be processed under the current code. He noted that Iowa communities have adopted data center regulations and that a moratorium would provide time to develop standards tailored to Marshalltown's needs. John Hall, Economic Development Director, and Kiley Miller, Alliant Energy, emphasized the potential economic benefits, including construction jobs, tax base growth, utility system investments, and stable energy rates. Public comment was provided. Motion by Marco Yepez-Gomez, second by Melisa Fonseca, to forward this to Planning and Zoning for a zoning text amendment specific to data centers and review the ban of 10+ megawatt facilities with a moratorium in place until an amendment is passed. Staff recommended establishing a defined timeline if a moratorium is pursued. Motion failed 2-5, Cahill, Fonseca, Nichols, Schneider, Thompson dissenting. Motion by Marco Yepez-Gomez, second by Melisa Fonseca, to set a 6-month timeline. Motion failed 3-4, Cahill, Nichols, Schneider, Thompson dissenting. Motion by Melisa Fonseca, second by Marco Yepez-Gomez, to forward this matter to planning and zoning for a text amendment. Motion failed 3-4, Cahill, Nichols, Schneider, Thompson dissenting. Motion by Schneider, second by Cahill, to have staff work with the Chamber of Commerce to establish a development agreement on any future data center proposals. Motion carried 6-1, Yepez-Gomez dissenting.

ADJOURNMENT
The meeting adjourned at 8:18 pm.

Respectfully Submitted,

Alicia Hunter

Alicia Hunter, City Clerk

CITY OF MARSHALLTOWN, IOWA

Mike Ladehoff, Mayor

ATTEST:

Alicia Hunter, City Clerk

BILL LIST 07/13/26

Account Number	Vendor Name	Description (Item)	Amount
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 445.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 443.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 435.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 416.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 237.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 315.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 455.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 475.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 437.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 436.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 305.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 256.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 447.00
184.5030.5242.000	201 E Main MT LLC	Rent Assistance	$ 158.00
184.5030.5242.000	6 Pack Properties LLC	Rent Assistance	$ 371.00
001.4030.5342.000	AAA Septic Service Inc	West End Park 6/17-7/16	$ 175.00
690.8050.5380.000	AAA Septic Service Inc	Fisher Comm Bldg rental	$ 100.00
001.4045.5607.000	Acco Unlimited	Pool chemicals	$ 3,912.06
001.4045.5607.000	Acco Unlimited	Pool chemicals	$ 245.40
001.4045.5607.000	Acco Unlimited	Pool chemicals	$ 3,945.10
001.4045.5607.000	Acco Unlimited	Pool chemicals	$ 1,750.50
153.1010.5280.000	AceK9.COM	Watchdog service 8/26-8/27	$ 168.00
184.5030.5242.000	Ackley Housing Inc	Rent Assistance	$ 176.00
184.5030.5242.000	Ackley Housing Inc	Rent Assistance	$ 136.00
184.5030.5242.000	Ackley Housing Inc	Rent Assistance	$ 249.00
184.5030.5242.000	Ackley Housing Inc	Rent Assistance	$ 314.00
184.5030.5242.000	Ackley Housing Inc	Rent Assistance	$ 216.00
184.5030.5242.000	Adey LLC	Rent Assistance	$ 665.00
140.4030.5611.000	Adland Engraving	flower bed signs	$ 36.00
001.4030.5386.000	AG LIME TRUCKING & MOWING INC	Parks June contract mowings	$ 760.00
001.4030.5386.000	AG LIME TRUCKING & MOWING INC	Parks June contract mowings	$ 120.00
001.4045.5386.000	AG LIME TRUCKING & MOWING INC	Parks June contract mowings	$ 1,000.00
110.2010.5386.000	AG LIME TRUCKING & MOWING INC	Parks June contract mowings	$ 260.00
110.2010.5386.000	AG LIME TRUCKING & MOWING INC	Parks June contract mowings	$ 160.00
110.2010.5386.000	AG LIME TRUCKING & MOWING INC	Parks June contract mowings	$ 280.00
110.2010.5380.000	Airgas USA Inc	Street dept rentals	$ 110.70
001.1030.5481.000	Alliant Energy	25 N Center St Civil Defense Sirens	$ 100.00
001.1030.5481.000	Alliant Energy	7 W State St tornado siren	$ 48.96
001.1099.5481.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	$ 11,372.66
001.1099.5482.000	Alliant Energy	909 S 2nd St Fire & Police Bldg	$ 244.08
001.2020.5481.000	Alliant Energy	NE corner S 1st Ave / Church St parking lot	$ 100.22
001.2080.5481.000	Alliant Energy	2651 170th St Runway lights	$ 221.04
001.2080.5481.000	Alliant Energy	2651 170th St TEMP	$ 775.69
001.4010.5481.000	Alliant Energy	Library - 105 W Boone St	$ 4,548.95
001.4030.5481.000	Alliant Energy	311 E Anson St Park	$ 24.95
001.4030.5481.000	Alliant Energy	802 S 3rd St Skate Park	$ 572.62
001.4030.5481.000	Alliant Energy	802 S 3rd St Skate Park	$ 20.85
001.4030.5481.000	Alliant Energy	915 S 4th Ave Anson Park	$ 29.79
001.4030.5481.000	Alliant Energy	108 N 2nd Ave Alley - Farmers Market	$ 30.08
001.4030.5481.000	Alliant Energy	Highland Acres Rd	$ 34.87
001.4030.5481.000	Alliant Energy	802 S 3rd St Skate Park	$ 118.53
001.4030.5481.000	Alliant Energy	Broadmore Assistance League	$ 14.14
001.4030.5481.000	Alliant Energy	220 N 13th St Rest room	$ 45.11
001.4030.5481.000	Alliant Energy	N 13th St	$ 117.82
001.4030.5481.000	Alliant Energy	Arnolds Park	$ 13.31
001.4030.5481.000	Alliant Energy	516 N 3rd St Elks Park	$ 27.33
001.4030.5481.000	Alliant Energy	S 3rd Ave Kiwanis Park	$ 53.87
001.4045.5481.000	Alliant Energy	212 Washington St Aquatic Center	$ 10,006.92
001.4065.5481.000	Alliant Energy	10 W State St COLISEUM	$ 6,093.05
001.4065.5482.000	Alliant Energy	10 W State St COLISEUM	$ 99.43
001.6050.5481.000	Alliant Energy	24 N Center St Municipal Bldg	$ 738.01
001.6051.5481.000	Alliant Energy	36 N Center St- Carnegie Bldg	$ 1,199.17
001.6051.5482.000	Alliant Energy	36 N Center St- Carnegie Bldg	$ 39.99
110.2030.5481.000	Alliant Energy	407 Player St Bridge Light	$ 67.40

110.2030.5481.000	Alliant Energy	17 N Center St metered	$	88.82
110.2030.5481.000	Alliant Energy	3098 Lincoln Way sign	$	23.58
110.2030.5481.000	Alliant Energy	6 S 2nd St Alley	$	40.51
110.2030.5481.000	Alliant Energy	36 W Main St alley	$	35.03
110.2030.5481.000	Alliant Energy	106 S Center St metered	$	34.26
110.2030.5481.000	Alliant Energy	220 E Main St alley	$	45.31
110.2030.5481.000	Alliant Energy	404 1/2 S Center St Viaduct	$	22.69
110.2030.5481.000	Alliant Energy	36 E Main St Alley	$	35.20
110.2030.5481.000	Alliant Energy	120 E Main St Alley	$	18.91
110.2030.5481.000	Alliant Energy	Market St Bridge lights	$	70.46
110.2030.5481.000	Alliant Energy	MARSHALLTOWN	$	18,707.88
110.2030.5481.000	Alliant Energy	N 13th Street lights	$	126.01
110.2030.5481.000	Alliant Energy	25 N 13th St	$	64.74
110.2030.5481.000	Alliant Energy	207 W Main St	$	46.16
110.2030.5481.000	Alliant Energy	1707 Laurel Dr Viaduct Light	$	34.98
110.2040.5481.000	Alliant Energy	219 Westwood flashing lights	$	25.61
110.2040.5481.000	Alliant Energy	E Anson St & 4th Ave	$	25.61
110.2040.5481.000	Alliant Energy	5 N 5th St & State St	$	25.61
110.2040.5481.000	Alliant Energy	E Anson St & 3rd Ave	$	67.79
110.2040.5481.000	Alliant Energy	S Center St & Boone St	$	37.48
110.2040.5481.000	Alliant Energy	S Center St & Linn St	$	40.23
110.2040.5481.000	Alliant Energy	S 3rd Ave & Linn St	$	114.96
110.2040.5481.000	Alliant Energy	N Center St & Church St	$	41.69
110.2040.5481.000	Alliant Energy	Westwood Dr & Center St	$	40.96
110.2040.5481.000	Alliant Energy	N 3rd Ave & State St	$	140.98
110.2040.5481.000	Alliant Energy	S Center St & Anson	$	79.43
110.2040.5481.000	Alliant Energy	W High St & S 6th St	$	32.31
110.2040.5481.000	Alliant Energy	S 1st Ave & E Anson St	$	65.75
110.2040.5481.000	Alliant Energy	S 6th St & Olive St	$	42.59
142.4030.5481.000	Alliant Energy	800 S 6th St Softball Diamonds	$	1,545.94
610.8016.5481.000	Alliant Energy	S 2nd St & Player St	$	719.03
610.8016.5481.000	Alliant Energy	N 22nd St	$	299.04
133.5010.5609.000	Alpha Landscapes LLC	Right of Way CDBG Disaster Recovery Tree planting	$	95,921.50
001.1050.5718.000	AM Construction Supply Inc	Liberator rescue blades	$	494.98
610.8015.5980.000	Amaya, Juan	Sewer refund filled pool	$	22.41
001.1090.5331.000	Animal Rescue League	Animal control within the city limits	$	7,799.00
001.1010.5132.000	ANN'S ALTERATIONS & GIFTS	PD employee pants hemmed	$	25.00
610.8015.5980.000	Aragon, Sylvia	Sewer refund filled pool	$	25.49
001.1010.5565.000	Arnold Motor Supply	PD Hummer battery core deposits	$	(180.00)
001.1030.5410.000	Arnold Motor Supply	Tornado siren belts	$	20.82
001.1030.5410.000	Arnold Motor Supply	Tornado siren belts	$	20.82
001.4030.5565.000	Arnold Motor Supply	taken as a credit - Battery	$	169.72
001.4030.5565.000	Arnold Motor Supply	taken as a credit - Battery	$	169.72
110.2010.5565.000	Arnold Motor Supply	Street #47 Brake caliper	$	128.25
110.2010.5565.000	Arnold Motor Supply	Street #47 brake pads	$	157.17
110.2010.5565.000	Arnold Motor Supply	Street #47 brake calipers	$	113.59
110.2010.5600.000	Arnold Motor Supply	Dura patcher connector and seal flat band	$	41.91
110.2010.5600.000	Arnold Motor Supply	Street shop supplies	$	87.91
690.8050.5565.000	Arnold Motor Supply	Transit #131 handy packer	$	34.29
690.8050.5565.000	Arnold Motor Supply	transit 208 brake pads	$	66.35
184.5030.5242.000	Arrowhead Homes LLC	Rent Assistance	$	321.00
760.8080.5608.000	Atlantic Bottling Co	Concession resale	$	937.30
760.8080.5608.000	Atlantic Bottling Co	Annual 2025 rebate	$	(930.00)
001.1075.5410.000	Augspurger, Justin	Patch wagon tires, Nuisance tire repairs	$	60.00
110.2010.5565.000	Augspurger, Justin	Patch wagon tires, Nuisance tire repairs	$	1,312.70
110.2010.5565.000	Augspurger, Justin	Kubota tires	$	3,781.76
610.8015.5410.000	B&G HVAC INC	LAB A/C service call	$	125.00
001.4030.5344.000	Backflow Prevention Services of Iowa	Annual inspections	$	550.00
001.4045.5344.000	Backflow Prevention Services of Iowa	Annual inspections	$	2,054.00
610.8015.5980.000	Banes, McKenna	Sewer refund filled pool	$	33.98
001.1010.5347.000	BDH INFORMATION TECHNOLOGY LLC	PD Covert internet service	$	79.34
001.1010.5347.000	BDH INFORMATION TECHNOLOGY LLC	PD 4500 Veeam backup & recovery	$	57.00
001.1010.5347.000	BDH INFORMATION TECHNOLOGY LLC	Block time of hourse PD 25%	$	1,266.25
001.1010.5718.000	BDH INFORMATION TECHNOLOGY LLC	Detective office 10" display port to DVI cable	$	19.16
001.4010.5347.000	BDH INFORMATION TECHNOLOGY LLC	Block time of hours Library 12.5%	$	633.13
001.4065.5718.000	BDH INFORMATION TECHNOLOGY LLC	Coliseum Concession stand camera	$	190.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Fortinet 9/28/26-9/30/27	$	860.76
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	City Council remote monitoring & management	$	40.00

001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Admin remote monitoring & management	$ 20.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Aquatic Ctr remote monitoring & management	$ 20.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Finance remote monitoring & management	$ 25.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Parks remote monitoring & management	$ 30.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Fire dept remote monitoring & management	$ 155.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Library remote monitoring & management	$ 140.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Housing remote monitoring & management	$ 65.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	City Hall remote monitoring & management	$ 130.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Block time of hours 62.5%	$ 3,165.62
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	SIEM infrastructure device monitoring	$ 650.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Police remote monitoring & management	$ 360.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Veeam Backup & recovery	$ 209.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	SIEM server device monitoring service	$ 200.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Standalone Advanced SPAM/virus emailing	$ 192.50
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	SentinelOne EDR monthly subsc	$ 160.00
001.6070.5347.000	BDH INFORMATION TECHNOLOGY LLC	Coliseum remote monitoring & managment	$ 40.00
001.6070.5703.000	BDH INFORMATION TECHNOLOGY LLC	Fiber equipment in City Hall	$ 373.66
110.2010.5347.000	BDH INFORMATION TECHNOLOGY LLC	PW 4500 backup & recovery	$ 19.00
110.2010.5347.000	BDH INFORMATION TECHNOLOGY LLC	PW remote monitoring & management	$ 50.00
110.2060.5347.000	BDH INFORMATION TECHNOLOGY LLC	PW 4500 backup & recovery	$ 19.00
110.2060.5347.000	BDH INFORMATION TECHNOLOGY LLC	Engineering remote monitoring & management	$ 70.00
610.8015.5347.000	BDH INFORMATION TECHNOLOGY LLC	WPCP Veeam backup & recovery	$ 19.00
610.8015.5347.000	BDH INFORMATION TECHNOLOGY LLC	WPCP remote monitoring & management	$ 75.00
690.8050.5347.000	BDH INFORMATION TECHNOLOGY LLC	Transit remote monitoring & management	$ 20.00
881.1010.5230.000	BERNIE LOWE & ASSOC Inc	Paid medical claims	$ 4.86
881.1010.5339.000	BERNIE LOWE & ASSOC Inc	Paid medical claims	$ 142.56
881.1050.5230.000	BERNIE LOWE & ASSOC Inc	Paid medical claims	$ 232.96
881.1050.5339.000	BERNIE LOWE & ASSOC Inc	Paid medical claims	$ 1,624.17
001.1010.5410.000	Big Brand Tire & Service	PD 522 tire repairs	$ 164.00
001.1010.5565.000	Big Brand Tire & Service	PD 522 tire repairs	$ 250.00
110.2010.5617.000	Bitumnous Materials & Supply	emulsified asphalt	$ 1,048.03
110.2010.5617.000	Bitumnous Materials & Supply	emulsified asphalt	$ 1,090.68
110.2010.5617.000	Bitumnous Materials & Supply	emulsified asphalt	$ 2,132.63
110.2010.5617.000	Bitumnous Materials & Supply	emulsified asphalt	$ 1,560.80
110.2010.5617.000	Bitumnous Materials & Supply	emulsified asphalt	$ 1,457.15
110.2010.5617.000	Bitumnous Materials & Supply	emulsified asphalt	$ 1,536.27
184.5030.5242.000	BJ&J LLC	Rent Assistance	$ 269.00
184.5030.5242.000	Blood, Alex	Rent Assistance	$ 412.00
184.5030.5242.000	Blue Fund I	Rent Assistance	$ 303.00
001.1030.5342.000	Blue Valley Public Safety Inc	Comm College repair tornado siren	$ 1,508.38
130.2080.5410.000	BLUEGLOBES, INC.	Airport Runway Lights Replacement	$ 1,020.89
001.4030.5386.000	Bly, Josh	Parks contract mowings	$ 3,560.00
110.2010.5386.000	Bly, Josh	Parks contract mowings	$ 180.00
740.8067.5386.000	Bly, Josh	Parks contract mowings	$ 300.00
364.4030.5233.000	Bolton & Menk Inc	Design Water Plaza	$ 7,858.50
184.5030.5242.000	Borota, Kent	Rent Assistance	$ 412.00
340.4030.5342.000	BOULDER CONTRACTING LLC	IRET Bridge 2-5 Replacement 5/30/26-6/30/26	$ 6,711.43
363.2010.5342.000	BOULDER CONTRACTING LLC	Center St Viaduct Construction 6/13/26-6/30/26	$ 1,582,834.87
001.1050.5630.000	Bound Tree Medical LLC	EMS Supplies	$ 284.99
001.1050.5630.000	Bound Tree Medical LLC	Stat Padz	$ 68.99
184.5030.5242.000	Brinkmeyer, Robert	Rent Assistance	$ 305.00
184.5030.5242.000	Brodin, Chris	Rent Assistance	$ 57.00
184.5030.5242.000	Brown, Larry	Rent Assistance	$ 332.00
184.5030.5242.000	Brummel, Michael	Rent Assistance	$ 105.00
184.5030.5242.000	BTG Rental LLC	Rent Assistance	$ 237.00
184.5030.5242.000	Buckaroo LLC	Rent Assistance	$ 477.00
184.5030.5242.000	Buckaroo LLC	Rent Assistance	$ 454.00
610.8015.5410.000	C H MCGUINESS CO INC	Boiler service call	$ 1,877.89
110.2060.5342.000	CALHOUN-BURNS AND ASSOCIATES, INC	CY25 & CY26 Bridge Inspections 5/17/26-6/13/26	$ 2,155.75
340.4030.5233.000	CALHOUN-BURNS AND ASSOCIATES, INC	Construction Ph Engr - IRET B2-B5 5/17/26-6/13/26	$ 10,980.33
340.4030.5233.000	CALHOUN-BURNS AND ASSOCIATES, INC	Construction Phase Engr - IRET B2-B5	$ 10,980.33
340.4030.5233.000	CALHOUN-BURNS AND ASSOCIATES, INC	Construction Phase Engr - IRET B2-B5	$ 2,155.75
001.4045.5611.000	Central Iowa Distributing Inc	Coliseum/Aquatic Center operating supplies	$ 686.00
001.4065.5611.000	Central Iowa Distributing Inc	Coliseum/Aquatic Center operating supplies	$ 728.00
001.4030.5562.000	Central Iowa Farm Store Inc	2026 Kubota 50 Hour service check	$ 866.07
001.4030.5611.000	Central Iowa Farm Store Inc	Echo 20" chain saw	$ 193.56
001.4030.5611.000	Central Iowa Farm Store Inc	Returned chain saw	$ (193.56)
001.4030.5611.000	Central Iowa Farm Store Inc	Echo 20" chain saw	$ 193.56

001.4030.5611.000	Central Iowa Farm Store Inc	Echo 16" chain saw	$	136.36
001.4030.5611.000	Central Iowa Farm Store Inc	Weed eater string	$	228.78
110.2030.5410.000	Central Iowa Machine Shop Inc	Utility Derrick Digger repairs	$	250.00
110.2040.5410.000	Central Iowa Machine Shop Inc	Utility Derrick Digger repairs	$	250.00
184.5030.5242.000	CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	$	72.00
184.5030.5242.000	CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	$	90.00
184.5030.5242.000	CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	$	102.00
184.5030.5242.000	CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	$	110.00
184.5030.5242.000	CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	$	70.00
184.5030.5242.000	CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	$	7.00
184.5030.5242.000	CENTRAL IOWA RESIDENTIAL SERV INC	Rent Assistance	$	64.00
610.8015.5980.000	Cervantes, Kenia	Sewer refund filled pool	$	62.07
110.2010.5620.000	Cessford	Street dept crushed rock	$	389.81
110.2010.5620.000	Cessford	Street dept crushed rock	$	764.34
110.2010.5620.000	Cessford	Street dept crushed rock	$	348.78
110.2010.5620.000	Cessford	Street dept crushed rock	$	793.80
110.2010.5620.000	Cessford	Street dept crushed rock	$	767.77
110.2010.5342.000	CITY LAUNDERING COMPANY	cleaning and insurance	$	168.59
110.2010.5342.000	CITY LAUNDERING COMPANY	cleaning and insurance	$	168.59
110.2010.5600.000	CITY LAUNDERING COMPANY	supplies	$	85.92
110.2010.5600.000	CITY LAUNDERING COMPANY	supplies	$	85.92
690.8050.5132.000	CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	$	40.00
690.8050.5132.000	CITY LAUNDERING COMPANY	Transit dept - uniform cleaning	$	40.00
001.1075.5261.000	Cline, Troy	411 W Madison yard clean up and landfill fee	$	1,035.00
001.1075.5261.000	Cline, Troy	landfill fee	$	850.00
001.1075.5263.000	Cline, Troy	nuisance mowings	$	770.00
001.1075.5263.000	Cline, Troy	City owned mowings	$	450.00
001.1075.5263.000	Cline, Troy	City owned mowing	$	245.00
001.1075.5263.000	Cline, Troy	Nuisance mowings	$	550.00
001.1075.5263.000	Cline, Troy	Nuisance mowings	$	1,105.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	329.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	285.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	685.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	466.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	220.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	175.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	333.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	392.00
184.5030.5242.000	Clock Tower Senior LP	Rent Assistance	$	244.00
184.5030.5242.000	CMHC Investments LLC	Rent Assistance	$	192.00
999.1121.000	Collection Services Center	Child Support	$	60.24
999.1121.000	Collection Services Center	Child Support	$	23.00
999.1121.000	Collection Services Center	Child Support	$	271.95
999.1121.000	Collection Services Center	Child Support	$	139.77
999.1121.000	Collection Services Center	Child Support	$	423.86
999.1133.000	Colonial Life	COLONIAL LIFE INSURANCE	$	271.49
184.5030.5238.000	Columbus Metropolitan Housing Authority	Admin Fee70126	$	49.72
184.5030.5242.000	Columbus Metropolitan Housing Authority	Rent Assistance	$	1,518.00
364.4030.5342.000	CONSTRUCT INC	Change order #4 6/9/25	$	237,771.55
110.2030.5481.000	Consumers Energy Coop	City street and traffic lights	$	218.91
110.2040.5481.000	Consumers Energy Coop	City street and traffic lights	$	70.51
110.2040.5481.000	Consumers Energy Coop	City street and traffic lights	$	81.91
610.8015.5980.000	Cooper, Chris	Sewer refund hauled water and pool fill	$	142.65
884.7010.5337.000	Covenant Workplace Solutions	July EAP services	$	432.25
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	650.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	455.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	455.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	240.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	368.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	412.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	412.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	416.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	416.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	416.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	416.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	424.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	436.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	439.00

184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	422.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	221.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	441.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	62.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	181.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	299.00
184.5030.5242.000	Crestview Apts LLC	Rent Assistance	$	443.00
001.2080.5611.000	CROP RITE INC	Airport ground maintenance chemicals	$	272.00
740.8065.5600.000	CTI Ready Mix Inc	907 Bromley	$	283.00
740.8065.5600.000	CTI Ready Mix Inc	10th Ave and Bromley	$	283.00
690.8050.5565.000	CUMMINS Sales & Service	Transit 121 nitrogen oxide sensor	$	1,319.35
184.5030.5242.000	D & D RENTALS INC	Rent Assistance	$	161.00
184.5030.5242.000	D & D RENTALS INC	Rent Assistance	$	316.00
184.5030.5242.000	D & D RENTALS INC	Rent Assistance	$	600.00
184.5030.5242.000	D & D RENTALS INC	Rent Assistance	$	63.00
184.5030.5242.000	D & D RENTALS INC	Rent Assistance	$	909.00
001.2080.5342.000	Dans Overhead Doors & More	Aiport hangar #15 door opener connector	$	257.00
184.5030.5242.000	Daters, Toni Rae	Rent Assistance	$	401.00
610.8015.5980.000	Dougall, Hugh	Sewer refund filled pool	$	25.49
184.5030.5242.000	Douglas Terrace Apartments LLC	Rent Assistance	$	700.00
184.5030.5242.000	Douglas Terrace Apartments LLC	Rent Assistance	$	303.00
184.5030.5242.000	Douglas Terrace Apartments LLC	Rent Assistance	$	681.00
184.5030.5242.000	Ealy, Carol	Rent Assistance	$	523.00
001.1050.5410.000	ED M FELD EQUIPMENT CO INC	Repairs for SCBA bottles	$	658.14
610.8015.5980.000	Eigenberger, Candise	Sewer refund filled pool	$	34.90
001.1099.5410.000	Electric Supply of Marshalltown	Fire dept apparatus bay LED light	$	83.57
001.4030.5410.000	Electric Supply of Marshalltown	Campground shelter house circuit breaker	$	61.60
001.4030.5410.000	Electric Supply of Marshalltown	LED tube lights	$	752.14
001.4045.5410.000	Electric Supply of Marshalltown	Aquatic center flag pole light repair	$	62.75
001.6050.5410.000	Electric Supply of Marshalltown	Electrical tape	$	32.89
110.2030.5410.000	Electric Supply of Marshalltown	Electrical tape	$	32.89
110.2030.5718.000	Electric Supply of Marshalltown	Utility carbide hole saw	$	16.65
110.2040.5410.000	Electric Supply of Marshalltown	Electrical tape	$	32.89
110.2040.5718.000	Electric Supply of Marshalltown	Utility carbide hole saw	$	16.66
110.2040.5718.000	Electric Supply of Marshalltown	Traffic signal generator cord to power signals	$	29.50
142.4030.5410.000	Electric Supply of Marshalltown	MSA concession hardwire griddle supplies	$	31.88
363.2010.5410.000	Electric Supply of Marshalltown	Center St viaduct expansion couplings	$	189.66
363.2010.5410.000	Electric Supply of Marshalltown	Center St viaduct conduit couplings	$	2.75
363.2010.5410.000	Electric Supply of Marshalltown	Center St viaduct street light materials	$	148.82
001.6021.5344.000	EO Johnson Co Inc	Finance copies 3/26/26-6/25/26	$	86.07
184.5030.5344.000	EO Johnson Co Inc	Housing copies Contract KB-CONT3935-01	$	0.08
184.5030.5242.000	EPC LLC	Rent Assistance	$	357.00
184.5030.5242.000	EPC LLC	Rent Assistance	$	351.00
184.5030.5242.000	Etter, Connie	Rent Assistance	$	650.00
184.5030.5242.000	Eubanks, Chad	Rent Assistance	$	338.00
999.1166.000	Farfan, Alexis	overpaid parking ticket	$	25.00
110.2010.5489.000	Fastenal Co	Safety glasses	$	166.71
110.2010.5600.000	Fastenal Co	Street dept fasteners	$	16.51
110.2010.5600.000	Fastenal Co	Street dept blue towels	$	99.72
110.2030.5410.000	Fastenal Co	Utility dept drill bits	$	5.96
110.2040.5410.000	Fastenal Co	Utility dept drill bits	$	5.96
999.1125.000	Fidelity Security Life Insurance	VISION INSURANCE	$	153.87
999.1125.000	Fidelity Security Life Insurance	VISION INSURANCE	$	352.85
001.4010.5215.000	First Data Corporation/Clover	Library credit card fees	$	29.33
001.6021.5215.000	First Data Corporation/Clover	Finance credit card fees	$	196.32
001.1010.4875.000	First Interstate Bank	BANK/VENDOR SAVINGS PROGRAM	$	(0.53)
001.1010.4875.000	First Interstate Bank	BANK/ VENDOR SAVINGS PROGRAM	$	(0.50)
001.1010.5132.000	First Interstate Bank	SKD TACTICAL PATROL GLOVES	$	354.50
001.1010.5132.000	First Interstate Bank	AMAZON TACTICAL GLOVES	$	174.75
001.1010.5132.000	First Interstate Bank	AMAZON PATROL SHIRTS	$	94.97
001.1010.5132.000	First Interstate Bank	GALLS PATROL SHIRTS	$	179.72
001.1010.5132.000	First Interstate Bank	AMAZON PATROL PANTS	$	168.88
001.1010.5230.000	First Interstate Bank	GUARDIAN ALLIANCE BACKGROUND CHECKS	$	125.00
001.1010.5230.000	First Interstate Bank	TRANS UNION INTEL REQUESTS	$	100.00
001.1010.5280.000	First Interstate Bank	CANVA DIGITAL CREATOR	$	14.99
001.1010.5360.000	First Interstate Bank	STAMPS.COM MONTHLY ONLINE FEE	$	20.99
001.1010.5360.000	First Interstate Bank	HYVEE METERED POSTAGEG	$	7.20
001.1010.5360.000	First Interstate Bank	USPS MAILING	$	11.33

001.1010.5360.000	First Interstate Bank	MINUTEMAN PD SHIPPING	$	95.19
001.1010.5370.000	First Interstate Bank	VISTAPRINT BUSINESS CARDS	$	41.28
001.1010.5460.000	First Interstate Bank	IOWA POLICE CHIEF ASSOC CONF REGISTRATION	$	100.00
001.1010.5460.000	First Interstate Bank	SP IA RESCUE CONF REGISTRATIONS	$	150.00
001.1010.5460.000	First Interstate Bank	SAFE KIDS WORLDWIDE CONF REGISTRATION	$	55.00
001.1010.5460.000	First Interstate Bank	CTK GROUP CONF REGISTRATION	$	550.00
001.1010.5462.000	First Interstate Bank	OOBEO PARKING FOR CONFERENCE	$	1.60
001.1010.5465.000	First Interstate Bank	HYATT REGENCY CONF LODGING	$	201.82
001.1010.5570.000	First Interstate Bank	KWIK STAR FUEL DURING TRAINING	$	69.34
001.1010.5570.000	First Interstate Bank	GIT N GO PD FUEL	$	64.17
001.1010.5570.000	First Interstate Bank	CASEYS FUEL	$	52.94
001.1010.5570.000	First Interstate Bank	CASEYS POLICE FUEL	$	49.52
001.1010.5570.000	First Interstate Bank	CASEYS POLICE FUEL	$	45.35
001.1010.5600.000	First Interstate Bank	AMAZON CLOCK, CUTTER	$	38.56
001.1010.5600.000	First Interstate Bank	AMAZON TASER CLEANING SUPPLIES	$	30.21
001.1010.5600.000	First Interstate Bank	STAPLES LAMINATING POUCHES	$	11.77
001.1010.5600.000	First Interstate Bank	AMAZON LOCK BOX	$	54.99
001.1010.5600.000	First Interstate Bank	AMAZON TOILET PAPER, PHONE CASE, WIPES	$	217.43
001.1010.5600.000	First Interstate Bank	WALMART WALL CHARGERS	$	19.76
001.1010.5600.000	First Interstate Bank	911 NETWORK GAS MASKS	$	(608.99)
001.1010.5600.000	First Interstate Bank	TRI STATE LOCK KEYS	$	12.00
001.1010.5605.000	First Interstate Bank	STAPLES TONER	$	100.99
001.1010.5605.000	First Interstate Bank	STAPLES LAMINATING POUCHES	$	11.77
001.1010.5605.000	First Interstate Bank	AMAZON OFFICE SUPPLIES	$	52.54
001.1050.5251.000	First Interstate Bank	IAAI CERTIFICATION FEE	$	103.00
001.1050.5410.000	First Interstate Bank	DJI SERVICES FOR DRONE	$	632.37
001.1050.5450.000	First Interstate Bank	T-MOBILE	$	362.99
001.1050.5460.000	First Interstate Bank	IAFC ANNUAL CONFERENCE	$	482.02
001.1050.5460.000	First Interstate Bank	FIRE SERVICES TRAINING FEE	$	52.75
001.1050.5460.000	First Interstate Bank	IAAI CERTIFICATION - HANUS	$	153.00
001.1050.5470.000	First Interstate Bank	FROGGY FOG SMOKE MACHINE FLUID	$	89.97
001.1050.5570.000	First Interstate Bank	KWIK STAR FUEL	$	79.10
001.1050.5600.000	First Interstate Bank	WALMART CLEANING SUPPLIES	$	63.33
001.1050.5600.000	First Interstate Bank	STATION CLEANING SUPPLIES	$	395.26
001.1071.5360.000	First Interstate Bank	USPS postage stamps	$	60.59
001.1071.5360.000	First Interstate Bank	USPS POSTAGE	$	90.00
001.1075.5360.000	First Interstate Bank	USPS POSTAGE	$	150.00
001.1075.5360.000	First Interstate Bank	USPS POSTAGE	$	156.00
001.1075.5360.000	First Interstate Bank	ENDICIA ONLINE FEE	$	10.99
001.1075.5360.000	First Interstate Bank	ENDICIA POSTAGE	$	300.00
001.1075.5360.000	First Interstate Bank	STAMPS.COM	$	100.00
001.1075.5360.000	First Interstate Bank	STAMPS.COM	$	200.00
001.1075.5605.000	First Interstate Bank	DOLLAR GENERAL DUCK TAPE	$	12.84
001.1075.5718.000	First Interstate Bank	MENARDS SUPPLIES FOR OLD HOSPITAL	$	17.60
001.4010.4875.000	First Interstate Bank	AMAZON DOUBLE PURCHASE	$	(2.07)
001.4010.5342.000	First Interstate Bank	SCHENDEL PEST CONTROL	$	35.74
001.4010.5342.000	First Interstate Bank	SCHENDEL PEST CONTROL	$	66.81
001.4010.5360.000	First Interstate Bank	USPS MAILING	$	4.96
001.4010.5360.000	First Interstate Bank	USPS MAILINGS	$	13.46
001.4010.5450.000	First Interstate Bank	AT&T SARAH iPAD	$	34.02
001.4010.5600.000	First Interstate Bank	MENARDS COFFEE MAKER	$	67.95
001.4010.5600.000	First Interstate Bank	MENARDS CLEANING SUPPLIES	$	30.64
001.4010.5600.000	First Interstate Bank	MENARDS CLEANING SUPPLIES	$	43.74
001.4010.5601.000	First Interstate Bank	LACARRETA YOUTH PROGRAM	$	150.00
001.4010.5601.000	First Interstate Bank	CREATIVE WRITING PROMPTS FOR KIDS	$	5.35
001.4010.5601.000	First Interstate Bank	FIRST BOOK PRIZE BOOKS	$	57.84
001.4010.5601.000	First Interstate Bank	FIRST BOOK JUVENILE AND YOUTH PROGRAM	$	93.75
001.4010.5601.000	First Interstate Bank	FIRST BOOK JUVENILE BOOKS	$	141.71
001.4010.5605.000	First Interstate Bank	AMAZON OFFICE SUPPLIES	$	38.78
001.4010.5605.000	First Interstate Bank	AMAZON OFFICE SUPPLIES	$	22.02
001.4010.5702.000	First Interstate Bank	NBF- LIBRARY 71" HUTCH	$	673.65
001.4010.5703.000	First Interstate Bank	AMAZON COMPUTER CABLES	$	32.36
001.4010.5718.000	First Interstate Bank	AMAZON FLASH DRIVE, USB HUB	$	30.19
001.4010.5732.000	First Interstate Bank	FIRST BOOK JUVENILE AND YOUTH PROGRAM	$	13.25
001.4030.5570.000	First Interstate Bank	KWIK STAR GAS	$	25.74
001.4030.5570.000	First Interstate Bank	KWIK STAR GAS	$	14.54
001.4030.5570.000	First Interstate Bank	KWIK STAR FUEL	$	166.00
001.4030.5611.000	First Interstate Bank	AMAZON FISHING NET, DOOR STOP	$	40.98

001.4040.5600.000	First Interstate Bank	AMAZON CPR TRAINING VALVES	$	90.85
001.4041.5280.000	First Interstate Bank	LUMA BOOTH	$	199.99
001.4041.5331.000	First Interstate Bank	AMERICAN RED CROSS TRAINING	$	168.00
001.4041.5600.000	First Interstate Bank	AMAZON DRY ERASE BOARDS	$	15.18
001.4041.5601.000	First Interstate Bank	THEISENS POPCORN	$	11.96
001.4045.5331.000	First Interstate Bank	AMERICAN RED CROSS TRAINING	$	336.00
001.4045.5410.000	First Interstate Bank	KULLY RESTROOM SHOWER HANDLE	$	264.17
001.4045.5410.000	First Interstate Bank	AMAZON AQUATIC CENTER SCREWS	$	27.41
001.4045.5410.000	First Interstate Bank	SUPPLY HOUSE AQUATIC CTR FILTER HOUSE PIPING	$	34.33
001.4045.5410.000	First Interstate Bank	MENARDS AQUATIC CTR LIGHT BULBS	$	66.97
001.4045.5410.000	First Interstate Bank	MENARDS AQUATIC CTR LIGHT BULBS	$	(50.98)
001.4045.5410.000	First Interstate Bank	SUPPLY HOUSE AQUATIC CTR FILTER HOUSE PIPING	$	8.65
001.4045.5410.000	First Interstate Bank	SUPPLY HOUSE AQUATIC CTR FILTER HOUSE PIPING	$	145.43
001.4045.5410.000	First Interstate Bank	SUPPLY HOUSE AQUATIC CTR FILTER HOUSE PIPING	$	9.20
001.4045.5470.000	First Interstate Bank	RED CROSS LIFEGUARD TRAINING	$	408.00
001.4045.5600.000	First Interstate Bank	LIFEGUARD RESCUE EQUIPMENT & MASKS	$	975.18
001.4045.5600.000	First Interstate Bank	LIFEGUARD STORE SUPPLIES	$	443.81
001.4045.5600.000	First Interstate Bank	MEASUREMENT STICKS	$	183.00
001.4045.5600.000	First Interstate Bank	AMAZON CLOCK, DIGITAL TIMER, DEPOSIT BAG	$	55.42
001.4045.5611.000	First Interstate Bank	AMAZON RESTROOM SIGN & NON SMOKING	$	24.74
001.4045.5611.000	First Interstate Bank	AMAZON SOAP DISPENSERS/SIGNS	$	309.98
001.4045.5611.000	First Interstate Bank	AMAZON SOAP DISPENSER	$	12.82
001.4045.5611.000	First Interstate Bank	AMAZON SOAP DISPENSERS	$	130.48
001.4045.5611.000	First Interstate Bank	AMAZON LOCKER ROOM SIGNS	$	18.93
001.4045.5611.000	First Interstate Bank	AMAZON POOL PUTTY, GLOVES, NOZZLE	$	89.25
001.4065.5600.000	First Interstate Bank	FLAGS	$	57.98
001.4065.5600.000	First Interstate Bank	AMAZON FLOOR SCRUBBER REPAIRS	$	93.18
001.4065.5600.000	First Interstate Bank	GLOBAL INDUS FLOOR SCRUBBER REPAIR	$	103.40
001.4065.5600.000	First Interstate Bank	AMAZON AMERICAN FLAGS	$	41.78
001.4065.5600.000	First Interstate Bank	AMAZON FLOOR SCRUBBER PART	$	(86.98)
001.4066.5600.000	First Interstate Bank	AMAZON GLOVES, POOL ITEMS	$	15.96
001.4066.5613.000	First Interstate Bank	HYVEE COLISEUM FOOD ITEMS	$	32.28
001.4066.5613.000	First Interstate Bank	WALMART COLISEUM RESALE PRODUCTS	$	142.56
001.5030.5600.000	First Interstate Bank	IOWA HOUSING CONF REGISTRATION	$	250.00
001.5040.5360.000	First Interstate Bank	USPS ZONING CODE VIOLATION NOTICE	$	10.77
001.5040.5702.000	First Interstate Bank	AMAZON MONITOR STAND RISER	$	37.90
001.5040.5702.000	First Interstate Bank	AMAZON UNIVERSAL MOUNT ADAPTERS	$	112.78
001.6012.5280.000	First Interstate Bank	Iowa League of Cities mayors dues 7/1/26-6/30/27	$	35.00
001.6012.5280.000	First Interstate Bank	GoTo meeting 5/6/26-5/8/27	$	144.00
001.6020.5210.000	First Interstate Bank	Column/ TR notifications	$	1,226.81
001.6020.5210.000	First Interstate Bank	Column/TR newspapear postings	$	228.97
001.6020.5460.000	First Interstate Bank	Iowa League of Cities Professionals Academy	$	250.00
001.6020.5605.000	First Interstate Bank	Amazon printer cartridges	$	152.99
001.6020.5605.000	First Interstate Bank	Staples office supplies	$	35.21
001.6021.5360.000	First Interstate Bank	USPS postage stamps	$	407.41
001.6021.5605.000	First Interstate Bank	Amazon mouse pad	$	7.99
001.6021.5605.000	First Interstate Bank	Amazon file folders	$	38.41
001.6025.5605.000	First Interstate Bank	Calendar and printer cartridges	$	283.22
001.6025.5605.000	First Interstate Bank	Amazon business card holder	$	21.99
001.6050.5600.000	First Interstate Bank	AMAZON TOILET BOWL CLEANER	$	12.99
001.6050.5600.000	First Interstate Bank	FLAGS	$	57.98
001.6050.5600.000	First Interstate Bank	AMAZON AMERICAN FLAGS	$	68.98
001.6050.5600.000	First Interstate Bank	AMAZON BLDG KEY TAGS	$	13.99
030.1010.5600.000	First Interstate Bank	AMAZON SHOOTING EARMUFFS	$	157.20
030.1010.5600.000	First Interstate Bank	AMAZON SHOOTING GLASSES	$	161.50
030.1010.5600.000	First Interstate Bank	AMAZON SHOOTING SUPPLIES	$	154.99
030.1010.5718.000	First Interstate Bank	JUSTRITE SAFETY STORAGE BOX	$	498.48
030.1010.5718.000	First Interstate Bank	JUSTRITE STORAGE BOX	$	498.48
030.1010.5718.000	First Interstate Bank	BROWNELLS SHOOTING SUPPLIES	$	128.97
030.1010.5718.000	First Interstate Bank	MIDWAY BALLISTICS	$	35.49
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	8.86
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	10.99
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	22.94
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	13.29
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	23.11
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	60.79
030.4010.5732.000	First Interstate Bank	FIRST BOOK JUVENILE	$	4.00
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	35.80

030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	52.26
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	7.44
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	9.49
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	10.99
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	69.41
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOKS	$	56.84
030.4010.5732.000	First Interstate Bank	AMAZON JUVNEILE BOOKS	$	12.67
030.4010.5732.000	First Interstate Bank	FIRST BOOK JUVENILE	$	46.34
030.4010.5732.000	First Interstate Bank	FIRST BOOK JUVENILE BOOKS	$	15.85
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE BOOK	$	14.00
030.4010.5732.000	First Interstate Bank	AMAZON JUVENILE AND GIFT BOOKS	$	8.90
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	51.51
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	6.79
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	155.41
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	16.50
030.4010.5732.000	First Interstate Bank	ADULT FICTION	$	129.71
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	104.00
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	8.19
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	11.39
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	10.99
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	5.67
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	18.75
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	160.67
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	129.49
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	29.95
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	28.49
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	6.40
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	16.50
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	16.50
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	20.40
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	13.00
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	16.80
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	153.45
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	49.49
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	19.63
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	9.95
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	10.40
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	6.52
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	23.98
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	9.99
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	11.69
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	11.36
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	152.82
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	12.57
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	11.99
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	18.14
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	19.24
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	33.54
030.4010.5732.000	First Interstate Bank	AMAZON MEMORIAL AND ADULT FICTION	$	79.05
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	13.80
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	8.96
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	68.40
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	141.47
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	16.49
030.4010.5732.000	First Interstate Bank	AMAZON ADULT FICTION	$	33.88
032.1050.5703.000	First Interstate Bank	UPS STORE SHIPPING PARTS	$	284.23
110.2010.5410.000	First Interstate Bank	AMAZON SALT BLDG DOOR CABLE	$	405.90
110.2010.5410.000	First Interstate Bank	AMAZON SALT HOOP BLDG DOOR REPAIR	$	31.14
110.2010.5565.000	First Interstate Bank	AMAZON PAINT TRUCK CHECK VALVES	$	58.76
110.2010.5600.000	First Interstate Bank	AMAZON AMERICAN FLAGS	$	20.89
110.2010.5600.000	First Interstate Bank	AMAZON SIGN SHOP MARKING PAINT	$	64.88
110.2060.5704.000	First Interstate Bank	BLUEBEAM -DALESKE LICENSE 4/15/26-3/05/27	$	238.33
140.4030.5450.000	First Interstate Bank	MEDIACOM CAMPGROUND WIFI	$	229.95
153.1010.5600.000	First Interstate Bank	AMAZON FISHING EVENT SUPPLIES	$	41.61
153.1010.5600.000	First Interstate Bank	WALMART CITIZENS ACADEMY FOOD	$	44.73
153.1010.5600.000	First Interstate Bank	SMOKING G'S CITIZENS ACADEMY	$	375.00
170.4010.5450.000	First Interstate Bank	VERIZON HOT SPOTS	$	400.10
170.4010.5601.000	First Interstate Bank	AMAZON JUVENILE AND GIFT BOOKS	$	35.77

170.4010.5732.000	First Interstate Bank	AMAZON MEMORIAL AND ADULT FICTION	$	14.27
170.4010.5734.000	First Interstate Bank	AMAZON GIFT BOOK	$	16.49
170.4010.5734.000	First Interstate Bank	AMAZON GIFT BOOK	$	16.49
181.3040.5464.000	First Interstate Bank	HYATT REGENCY CONF MEAL	$	32.76
181.3040.5464.000	First Interstate Bank	HYATT REGENCY CONF HOTEL	$	1,576.65
181.3040.5464.000	First Interstate Bank	HYATT REGENCY CONF MEAL	$	32.76
181.3040.5465.000	First Interstate Bank	HYATT REGENCY CONF HOTEL	$	1,576.65
181.3040.5605.000	First Interstate Bank	AMAZON OFFICE SUPPLIES	$	83.72
184.5030.5360.000	First Interstate Bank	USPS POSTAGE	$	150.00
184.5030.5360.000	First Interstate Bank	STAMPS.COM	$	300.00
184.5030.5460.000	First Interstate Bank	IOWA HOUSING CONF REGISTRATION	$	125.00
184.5030.5460.000	First Interstate Bank	HOUSING IOWA CONFERENCE	$	375.00
184.5030.5460.000	First Interstate Bank	NSPIRE FOR HVC ONLINE SEMINAR	$	917.50
363.2010.5251.000	First Interstate Bank	AMAZON- UPRR REQUIRED PPE VESTS	$	77.41
363.2010.5471.000	First Interstate Bank	CISIVE- UPRR STAFF TRAINING FEE	$	21.47
610.8015.5132.000	First Interstate Bank	BROWNS SHOES- EMPLOYEE WORK BOOTS	$	169.99
610.8015.5344.000	First Interstate Bank	CONTROLLED ACCESS	$	39.50
610.8015.5360.000	First Interstate Bank	USPS POSTAGE FOR LAB SHIPMENTS	$	39.80
610.8015.5450.000	First Interstate Bank	SCADA DIALER MONTHLY FEE	$	34.81
610.8015.5450.000	First Interstate Bank	MEDIACOM ONLINE JUNE 2026	$	75.00
610.8015.5460.000	First Interstate Bank	IAWEA CONFERENCE	$	550.00
610.8015.5600.000	First Interstate Bank	MENARDS CASCADE, BATTERIES, FILTERS	$	85.70
610.8015.5600.000	First Interstate Bank	THEISENS MISC TOOLS, EQUIP	$	32.97
610.8015.5600.000	First Interstate Bank	MENARDS PARTS FOR UV REPAIR	$	78.96
610.8015.5600.000	First Interstate Bank	MENARDS SHOP OPERATING SUPPLIES	$	133.89
610.8015.5600.000	First Interstate Bank	MENARDS CLEANING SUPPLIES	$	19.91
610.8015.5600.000	First Interstate Bank	MENARDS RELIEF VALVE, UTILITY KNIFE BLADES	$	28.98
610.8015.5600.000	First Interstate Bank	MENARDS OPERATING SUPPLIES	$	40.49
610.8015.5600.000	First Interstate Bank	AMAZON PRELIM WATER FILTERS	$	22.99
610.8015.5600.000	First Interstate Bank	AMAZON CHECK VALVE	$	22.64
610.8015.5600.000	First Interstate Bank	AMAZON PLUMBING PARTS	$	62.88
610.8015.5600.000	First Interstate Bank	THEISENS GEAR OIL	$	5.99
610.8015.5600.000	First Interstate Bank	VANWALL V-BELT	$	92.27
610.8015.5603.000	First Interstate Bank	LABCO PART FOR MICRO DIGESTOR	$	191.12
610.8015.5603.000	First Interstate Bank	U OF IOWA TOXICITY TEST	$	593.50
610.8015.5605.000	First Interstate Bank	STAPLES HDMI CABLE AND PAPER	$	88.03
610.8015.5605.000	First Interstate Bank	AMAZON MOUSE PAD	$	6.39
610.8015.5605.000	First Interstate Bank	AMAZON WITE OUT	$	6.52
610.8015.5605.000	First Interstate Bank	AMAZON WITE OUT	$	1.59
610.8015.5612.000	First Interstate Bank	AMAZON HDMI ADAPTER	$	23.94
610.8015.5718.000	First Interstate Bank	NAPA DEWALT VARIABLE SPEED GRINDER	$	312.99
690.8050.5342.000	First Interstate Bank	ROSCO TRANSIT GPS SERVICES	$	252.00
690.8050.5465.000	First Interstate Bank	HILTON HOTELS CTAA EXPO 2026	$	1,057.68
690.8050.5600.000	First Interstate Bank	AMAZON AMERICAN FLAGS	$	20.89
690.8050.5703.000	First Interstate Bank	AMAZON 65W SURFACE PRO CHARGER	$	22.99
750.8070.5344.000	First Interstate Bank	CONTROLLED ACCESS	$	39.50
760.8080.5600.000	First Interstate Bank	AMAZON GLOVES, POOL ITEMS	$	488.29
760.8080.5600.000	First Interstate Bank	AMAZON CLOCK, DIGITAL TIMER, DEPOSIT BAG	$	33.63
760.8080.5608.000	First Interstate Bank	SAMS CLUB PRETZELS	$	119.92
760.8080.5608.000	First Interstate Bank	SAMS CLUB PRETZELS	$	119.92
760.8080.5608.000	First Interstate Bank	SAMS CLUB PRETZELS	$	119.92
760.8080.5613.000	First Interstate Bank	AMAZON GLOVES, POOL ITEMS	$	137.71
760.8080.5718.000	First Interstate Bank	WEBSTAURANT - CONVECTION OVEN	$	425.78
760.8080.5718.000	First Interstate Bank	AMAZON REFRIGERATOR COOLER	$	94.99
884.7010.5601.000	First Interstate Bank	CHAMBER BUCKS FOR WELLNESS PROGRAM	$	50.00
884.7010.5601.000	First Interstate Bank	AMAZON FOOD SCALE, SALAD CONTAINER	$	21.93
001.4041.4875.000	Fisher, Christine	Two weeks Summer Blast 108583866	$	175.00
001.4041.4875.000	Fisher, Christine	Two weeks Summer Blast108584820	$	175.00
110.2010.5233.000	Foth Infrastructure & Environment LLC	HWY 14 - North Corridor - City Design thru 5/31/26	$	19,337.00
615.8015.5233.000	FOX Strand	WPC21001 WPCP Hdwks & Dig Const Ph 5/1/26-5/31/26	$	625.50
184.5030.5242.000	FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	$	211.00
184.5030.5242.000	FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	$	151.00
184.5030.5242.000	FRIENDLY VALLEY APARTMENTS INC	Rent Assistance	$	102.00
001.1010.5132.000	Galls LLC	PD pistol holder	$	61.99
001.1050.5630.000	Galls LLC	mini first aid kit	$	129.24
610.8015.5980.000	Garcia, Milie	Sewer refund filled pool	$	32.24
181.3040.5410.000	Gentry, Susan	712 Fremont Lead and Healthy Homes PRC25010	$	57,475.00
181.3040.5415.000	Gentry, Susan	712 Fremont Lead and Healthy Homes PRC25010	$	6,100.00

690.8050.5565.000	GILLIG LLC	Transit #131 washers and bushings	$	46.70
184.5030.5242.000	Glenda Drive LLC	Rent Assistance	$	321.00
184.5030.5242.000	Glenda Drive LLC	Rent Assistance	$	559.00
184.5030.5242.000	Glenda Drive LLC	Rent Assistance	$	403.00
184.5030.5242.000	Gonzalez, Renato	Rent Assistance	$	632.00
184.5030.5242.000	Gorrell, Joseph	Rent Assistance	$	650.00
610.8015.5980.000	Graves, Rita	Sewer refund filled pool and hot tub	$	45.55
184.5030.5242.000	Gray, Dennis	Rent Assistance	$	268.00
184.5030.5242.000	Gray, Dennis	Rent Assistance	$	483.00
610.8015.5450.000	Greazel, Lance	Monthly cell phone stipend	$	40.00
610.8015.5386.000	Grewell Lawn & Snow Removal Services LLC	WPCP contract mowings	$	1,985.00
110.2010.5618.000	GRIMES ASPHALT AND PAVING CORP.	Street dept cold mix	$	1,168.70
999.1166.000	Guevara Ramirez, Angelica	over paid parking ticket	$	75.00
184.5030.5242.000	Hala, Janet	Rent Assistance	$	416.00
184.5030.5242.000	Hala, Janet	Rent Assistance	$	354.00
184.5030.5242.000	Hala, Janet	Rent Assistance	$	324.00
184.5030.5242.000	Hala, Janet	Rent Assistance	$	168.00
184.5030.5242.000	Hala, Janet	Rent Assistance	$	167.00
364.4030.5611.000	Hallett Materials	gravel for water plaza	$	1,631.63
884.7010.5337.000	HARTFORD- PRIORITY ACCTS	July insurance premium	$	7,271.87
913.1013.5337.000	HARTFORD- PRIORITY ACCTS	July insurance premium	$	562.90
184.5030.5242.000	Hatch, Roger	Rent Assistance	$	428.00
184.5030.5242.000	Hatch, Roger	Rent Assistance	$	955.00
184.5030.5242.000	HAVELKA, BILL S	Rent Assistance	$	696.00
610.8015.5410.000	Hawkeye Enterprise Roofing and Coating	Boiler Bldg roof repair/replace	$	7,870.00
884.6021.4875.000	Health Partners	Claims/ Stop/ Loss credits 6/11-6/17	$	(8,737.07)
884.6021.4875.000	Health Partners	Claims/ Stop/ Loss credits	$	(32,201.82)
884.6021.4875.000	Health Partners	Stop loss/credits/ health and dental 6/25-7/01	$	(92,502.41)
884.7010.5230.000	Health Partners	Fees and Premiums	$	11,363.02
884.7010.5337.000	Health Partners	Fees and Premiums	$	34,591.72
884.7010.5339.000	Health Partners	Claims/ Stop/ Loss credits 6/11-6/17	$	50,584.73
884.7010.5339.000	Health Partners	Claims/ Stop/ Loss credits	$	105,851.74
884.7010.5339.000	Health Partners	Stop loss/credits/ health and dental 6/25-7/01	$	342,166.29
001.1099.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	Police & Fire Bldg	$	2,229.09
001.4045.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	Aquatic Center	$	145.60
001.4065.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	Coliseum	$	31.00
001.6050.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	e-bill incentive credit	$	(1.00)
001.6050.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	City Hall	$	244.09
001.6050.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	Flat rate 3204, 3399	$	0.85
110.2010.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	$	86.04
610.8015.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	July '26 direct connect internet/PW/WPCP	$	527.31
610.8015.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	$	86.04
610.8016.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	July '26 direct connect internet/PW/WPCP	$	316.39
610.8016.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	$	51.63
610.8016.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	$	51.63
740.8065.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	July '26 direct connect internet/PW/WPCP	$	210.92
740.8065.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	WPCP	$	34.42
740.8065.5450.000	HEART OF IOWA COMMUNICATIONS CO-OP	PW Bldg	$	34.42
184.5030.5246.000	Hegos, Deri	Rent Assistance	$	53.00
001.1050.5132.000	HEIMAN FIRE EQUIPMENT INC	Fire dept coat and pant repairs	$	65.50
184.5030.5242.000	HESSENIUS, ROBERT	Rent Assistance	$	616.00
184.5030.5242.000	Hilltop Village Inc	Rent Assistance	$	217.00
184.5030.5242.000	Hilltop Village Inc	Rent Assistance	$	253.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	319.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	450.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	294.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	267.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	238.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	152.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	279.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	388.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	382.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	304.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	271.00
184.5030.5242.000	Historic Tallcorn Towers LLP	Rent Assistance	$	326.00
184.5030.5242.000	Ho Phi Nguyen	Rent Assistance	$	550.00
110.2012.5230.000	HOWARD R GREEN COMPANY, INC	Pavement Management Study thru 6/19/26	$	13,609.50
110.2012.5233.000	HOWARD R GREEN COMPANY, INC	2026 Street Rehabilitation - HMA thru 6/19/26	$	3,507.25

610.8015.5233.000	HOWARD R GREEN COMPANY, INC	WPC Sludge Thick Add Desg & Const thru 6/26/26	$	11,873.98
615.8015.5233.000	HOWARD R GREEN COMPANY, INC	Industrial Conveyance FEB Design thru 6/26/26	$	18,981.50
184.5030.5242.000	Howard, Jammie	Rent Assistance	$	164.00
610.8015.5980.000	HUNTER, ALICIA M	Sewer refund filled pool	$	22.41
001.1010.5344.000	IDEMIA	Livescan maint and support 6/16/26-6/15/27	$	3,364.00
001.1010.5230.000	ILEA	MMPI usage	$	20.00
001.1010.5460.000	ILEA	credit memo CR10010580	$	(200.00)
001.1010.5460.000	ILEA	HazMat 4/1-4/30/26 course	$	450.00
001.1010.5460.000	ILEA	Patrol rifle instructor renewal	$	350.00
001.1099.5450.000	IMON Communications LLC	Police and Fire internet	$	134.99
999.1111.000	IMWCA	FY27 Workers comp policy	$	27,694.00
999.1111.000	IMWCA	FY27 Workers Comp Policy	$	111,865.00
610.8015.5342.000	INDEPENDENT AG SERVICES LLC	Spring '26 Biosolids soil sampling	$	1,076.45
184.5030.5242.000	Inman, Jeffrey	Rent Assistance	$	142.00
884.7010.5250.000	INTERNAL REVENUE SERVICE	720 Qtrly Federal Excise Tax return	$	1,831.68
999.1101.000	INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	$	16,507.88
999.1101.000	INTERNAL REVENUE SERVICE	Bi-Weekly Federal Taxes	$	33,908.54
999.1103.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	$	6,754.46
999.1103.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Social Security	$	37,653.58
999.1107.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	$	5,154.30
999.1107.000	INTERNAL REVENUE SERVICE	Bi-Weekly Payroll Medicare	$	12,121.94
001.1010.5460.000	Iowa County Attorney Assoc	IA Acts of Interest registration	$	90.00
001.2020.5444.000	Iowa Dept of Revenue	January-June 2026 Electric Fuel User return filed	$	60.37
999.1121.000	Iowa Dept of Revenue	Wage Withholding	$	48.72
110.2010.5342.000	Iowa Hometown Security INC	PW Bldg Transit card reader	$	240.53
690.8050.5342.000	Iowa Hometown Security INC	PW Bldg card reader	$	240.53
110.2030.5342.000	Iowa Hose Company LLC	Utility digger truck hydraulic hose	$	292.15
110.2040.5342.000	Iowa Hose Company LLC	Utility digger truck hydraulic hose	$	292.14
001.6020.5280.000	IOWA LEAGUE OF CITIES	Member Dues 07/01/26-06/30/27	$	11,558.00
184.5030.5460.000	IOWA NAHRO	Iowa NAHRO training	$	400.00
110.2040.5230.000	IOWA ONE CALL	Utility Div IA May Iowa one call charges	$	24.30
001.1099.5611.000	IOWA PRISON INDUSTRIES	Building HVAC filters	$	292.32
001.4010.5600.000	IOWA PRISON INDUSTRIES	Building HVAC filters	$	340.32
001.4065.5600.000	IOWA PRISON INDUSTRIES	Building HVAC filters	$	355.20
001.6050.5600.000	IOWA PRISON INDUSTRIES	Building HVAC filters	$	42.60
001.6050.5600.000	IOWA PRISON INDUSTRIES	Building HVAC filters bill to YSS	$	56.40
001.6051.5600.000	IOWA PRISON INDUSTRIES	Building HVAC filters	$	163.80
001.2080.5483.000	Iowa Regional Utilities Association	Airport water	$	204.56
610.8015.5600.000	IOWA WATER MANAGEMENT CORP	Formula 1530- Hot water heating closed system trea	$	1,836.00
184.5030.5242.000	JBI COOP ASSOCIATION	Rent Assistance	$	355.00
184.5030.5242.000	JBI COOP ASSOCIATION	Rent Assistance	$	214.00
184.5030.5242.000	JBI COOP ASSOCIATION	Rent Assistance	$	415.00
184.5030.5242.000	JBI COOP ASSOCIATION	Rent Assistance	$	408.00
184.5030.5242.000	JDL Rentals Cooperative	Rent Assistance	$	490.00
184.5030.5242.000	Jimenez, Luis	Rent Assistance	$	358.00
184.5030.5242.000	Kading Properties LLC	Rent Assistance	$	738.00
184.5030.5242.000	Kading Properties LLC	Rent Assistance	$	491.00
184.5030.5242.000	Kading Properties LLC	Rent Assistance	$	1,125.00
184.5030.5242.000	Kading Properties LLC	Rent Assistance	$	1,024.00
001.1010.5410.000	Karl of Marshalltown	PD 23 Dodge truck insulators	$	626.50
001.1010.5565.000	Karl of Marshalltown	PD 23 Dodge truck insulators	$	369.29
110.2010.5600.000	Kimball Midwest	Street dept operating supplies	$	891.36
610.8015.5980.000	Kouang, Patrick	Sewer refund filled pool	$	22.19
184.5030.5242.000	Kramer, Marcia	Rent Assistance	$	388.00
001.4045.5342.000	Kuehner Construction LLC	Aquatic center filter building roof	$	540.00
130.2080.5342.000	Kuehner Construction LLC	Airport hangar temp roof repairs	$	1,828.00
001.4030.5570.000	KWIK Trip Inc	Parks gasoline	$	218.29
110.2010.5570.000	KWIK Trip Inc	Street dept premium fuel	$	727.70
001.1010.5431.000	Language Line Services Inc	over the phone interpretatin	$	408.80
001.4030.5562.000	Larrys Towing and Tire Service	Parks mower tires and flip switch	$	220.00
001.4030.5562.000	Larrys Towing and Tire Service	Parks mower tire	$	100.00
001.4030.5562.000	Larrys Towing and Tire Service	Parks mower tire & tube	$	135.00
001.4030.5565.000	Larrys Towing and Tire Service	Parks Silverado tire patches	$	40.00
001.4030.5565.000	Larrys Towing and Tire Service	Parks F-250 tire repair	$	30.00
184.5030.5242.000	Lawthers Property Management	Rent Assistance	$	156.00
001.1010.5280.000	LeadsOnline LLC	Investigation system 7/1/26-6/30/27	$	4,805.00
110.2040.5450.000	Legg, Richard	Monthly cell phone stipend	$	40.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	$	220.00

001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	$ 220.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	$ 220.00
001.1075.5359.000	LHogeland Auto Plaza LLC	Nuisance tow	$ 220.00
184.5030.5242.000	Linton, Tyler	Rent Assistance	$ 351.00
184.5030.5242.000	Linton, Tyler	Rent Assistance	$ 278.00
184.5030.5246.000	Louis, Marie	Rent Assistance	$ 7.00
184.5030.5242.000	Luense, Brant	Rent Assistance	$ 347.00
184.5030.5242.000	Luense, Brant	Rent Assistance	$ 243.00
184.5030.5242.000	Luense, Brant	Rent Assistance	$ 661.00
184.5030.5242.000	Luense, Brant	Rent Assistance	$ 280.00
184.5030.5242.000	Luense, Brant	Rent Assistance	$ 212.00
184.5030.5242.000	Luense, Brant	Rent Assistance	$ 750.00
184.5030.5242.000	Lusoma LLC	Rent Assistance	$ 397.00
184.5030.5242.000	Lusoma LLC	Rent Assistance	$ 229.00
001.1075.5234.000	Lynch Dallas PC	Nuisance/ Enforcement 5/14-6/12	$ 4,770.28
001.6040.5234.000	Lynch Dallas PC	General Matters 3/31-6/10	$ 3,264.00
001.6040.5234.000	Lynch Dallas PC	Real Estate 5/15-6/11	$ 330.00
001.6040.5234.000	Lynch Dallas PC	Contracts/ leases 5/26-5/27	$ 518.00
355.1075.5234.000	Lynch Dallas PC	Nuisance/ Enforcement 5/14-6/12	$ 2,097.50
355.1075.5234.000	Lynch Dallas PC	Nuisance/ Enforcement 5/14-6/12	$ 2,107.50
110.2010.5619.000	Manatts Inc	West & South Str repairs	$ 2,429.04
184.5030.5242.000	Manus & Michelle Property Management	Rent Assistance	$ 239.00
001.1010.5570.000	Marshall County Engineer	Fuel purchases	$ 61.76
001.1010.5570.000	Marshall County Engineer	Fuel purchases	$ 6,823.03
001.1050.5570.000	Marshall County Engineer	Fuel purchases	$ 206.31
001.1050.5571.000	Marshall County Engineer	Fuel purchases	$ 1,129.18
001.1071.5570.000	Marshall County Engineer	Fuel purchases	$ 18.42
001.1075.5570.000	Marshall County Engineer	Fuel purchases	$ 120.81
001.2020.5570.000	Marshall County Engineer	Fuel purchases	$ 40.63
001.4030.5570.000	Marshall County Engineer	Fuel purchases	$ 855.09
001.4030.5571.000	Marshall County Engineer	Fuel purchases	$ 1,566.94
001.6020.5472.000	Marshall County Engineer	Fuel purchases	$ 19.94
001.6050.5570.000	Marshall County Engineer	Fuel purchases	$ 138.68
110.2010.5570.000	Marshall County Engineer	Fuel purchases	$ 868.53
110.2010.5571.000	Marshall County Engineer	Fuel purchases	$ 4,767.36
110.2040.5570.000	Marshall County Engineer	Fuel purchases	$ 281.27
110.2060.5570.000	Marshall County Engineer	Fuel purchases	$ 475.87
610.8015.5570.000	Marshall County Engineer	Fuel purchases	$ 275.86
610.8016.5570.000	Marshall County Engineer	Fuel purchases	$ 334.66
610.8016.5571.000	Marshall County Engineer	Fuel purchases	$ 195.74
690.8050.5570.000	Marshall County Engineer	Fuel purchases	$ 197.20
690.8050.5571.000	Marshall County Engineer	Fuel purchases	$ 7,141.65
740.8065.5570.000	Marshall County Engineer	Fuel purchases	$ 170.98
740.8065.5570.000	Marshall County Engineer	Fuel purchases	$ 223.11
740.8065.5571.000	Marshall County Engineer	Fuel purchases	$ 130.49
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 251.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 253.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 241.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 190.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 54.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 340.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 297.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 303.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 902.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 710.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 685.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 455.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 274.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 85.00
184.5030.5242.000	Marshalltown Lofts, LLC	Rent Assistance	$ 228.00
001.1099.5483.000	Marshalltown Water Works	Police & Fire dept water	$ 212.76
001.1099.5483.000	Marshalltown Water Works	Police & Fire dept water	$ 328.06
001.2090.5220.000	Marshalltown Water Works	landfill bills	$ 249.65
001.4030.5342.000	Marshalltown Water Works	bacflow renewal fee	$ 10.00
001.4030.5483.000	Marshalltown Water Works	water	$ 13.92
001.4030.5483.000	Marshalltown Water Works	City RV Dump water	$ 3.48
001.4030.5483.000	Marshalltown Water Works	water	$ 55.16
001.4030.5483.000	Marshalltown Water Works	water	$ 10.44

001.4030.5483.000	Marshalltown Water Works	6th St complex MFL	$	3.48
001.4030.5483.000	Marshalltown Water Works	Riverview Hydrant 1001 Woodland St	$	83.52
001.4030.5483.000	Marshalltown Water Works	Skate Park	$	38.90
001.4030.5483.000	Marshalltown Water Works	Mega 10 Park	$	38.90
001.4030.5483.000	Marshalltown Water Works	water	$	32.54
001.4030.5483.000	Marshalltown Water Works	Riverview Park water	$	24.44
001.4030.5483.000	Marshalltown Water Works	City RV Dump water	$	28.49
001.4030.5483.000	Marshalltown Water Works	water	$	32.68
001.4030.5483.000	Marshalltown Water Works	water	$	28.49
001.4030.5483.000	Marshalltown Water Works	6th St complex MFL	$	16.34
001.4030.5483.000	Marshalltown Water Works	water	$	126.83
001.4030.5483.000	Marshalltown Water Works	Riverview Hydrant 1001 Woodland St	$	117.59
001.4030.5483.000	Marshalltown Water Works	Skate Park	$	45.32
001.4030.5483.000	Marshalltown Water Works	Mega 10 Park	$	2,005.52
001.4045.5483.000	Marshalltown Water Works	Aquatic Center irrigation water	$	80.66
001.4045.5483.000	Marshalltown Water Works	Aquatic Center irrigation water	$	45.32
001.4065.5483.000	Marshalltown Water Works	Coliseum water	$	83.24
001.5010.5483.000	Marshalltown Water Works	City IRR 1st Ave & E Main St	$	330.30
142.4030.5342.000	Marshalltown Water Works	backflow renewal fees	$	30.00
142.4030.5483.000	Marshalltown Water Works	water	$	70.92
142.4030.5483.000	Marshalltown Water Works	water	$	31.52
142.4030.5483.000	Marshalltown Water Works	water	$	309.70
142.4030.5483.000	Marshalltown Water Works	water	$	75.61
610.8015.5220.000	Marshalltown Water Works	WPCP Plant water usage	$	8,595.43
610.8015.5483.000	Marshalltown Water Works	June '26 plant water usage	$	1,298.68
740.8065.5220.000	Marshalltown Water Works	Storm water Collection Services	$	661.50
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	535.41
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	619.11
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	196.29
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	437.67
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	195.75
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	181.44
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	207.90
110.2010.5620.000	Martin Marietta Materials	Street dept crushed rock	$	594.00
184.5030.5246.000	Mattingly, Ruth	Rent Assistance	$	40.00
312.2080.5233.000	McClure Engineering Co	Airport Master Plan 5/31/26-6/27/26	$	70,061.05
184.5030.5242.000	MD Kruse Enterprise	Rent Assistance	$	44.00
121.5030.5331.000	MEDIC	Home Buyer Incentive-2602 Knollway & 811 Woodside	$	5,000.00
121.5030.5331.000	MEDIC	Home Buyer Incentive - 807 Woodside Drive	$	2,500.00
881.1050.5339.000	Medimpact Healthcare Systems Inc	Paid medical claims	$	95.98
001.1010.5565.000	MENARDS	PD synthetic oils	$	42.96
001.1010.5600.000	MENARDS	PD operating supplies	$	194.14
001.1010.5600.000	MENARDS	masking tape	$	5.49
001.1050.5600.000	MENARDS	Fire dept gatorade	$	20.94
001.4030.5611.000	MENARDS	Tri-fold grabber, premix fuel	$	114.98
001.4030.5611.000	MENARDS	Green treated lumber	$	18.40
001.4045.5410.000	MENARDS	Spray foam for water line	$	4.48
001.4045.5607.000	MENARDS	10lbs of batteries	$	189.60
001.4045.5607.000	MENARDS	Muriatic Acid	$	139.80
001.4045.5611.000	MENARDS	Parks concrete anchors, etc	$	70.19
001.4045.5611.000	MENARDS	Parks building supplies	$	57.06
001.4045.5611.000	MENARDS	Lobby broom and dust pan	$	58.47
001.6050.5410.000	MENARDS	Shop vacuum brush attachment	$	10.49
001.6051.5600.000	MENARDS	Custodial supplies	$	10.98
110.2010.5570.000	MENARDS	Hornet spray and fuel premix	$	24.99
110.2010.5600.000	MENARDS	Street operating supplies	$	3.36
110.2010.5600.000	MENARDS	Street plywood	$	5.00
110.2010.5600.000	MENARDS	Hornet spray and fuel premix	$	6.96
110.2010.5600.000	MENARDS	Trash can and gloves	$	57.97
110.2010.5600.000	MENARDS	Street dept 2-hole strap	$	2.89
110.2010.5600.000	MENARDS	Sign shop lag screws	$	17.65
110.2010.5718.000	MENARDS	Durapatch putty and torch kit	$	94.44
110.2040.5410.000	MENARDS	Wire for pedestrian lights	$	36.37
610.8016.5600.000	MENARDS	Sewer dept lumber	$	156.98
690.8050.5600.000	MENARDS	wire wheel and brush cup, silicones	$	44.03
740.8065.5600.000	MENARDS	Santa Barbara subdrain repair	$	22.89
740.8065.5600.000	MENARDS	Sewer dept lumber	$	104.65
750.8070.5410.000	MENARDS	Compost storm door trim replacement	$	15.79

750.8070.5410.000	MENARDS	Compost door	$	199.00
610.8015.5603.000	Microbac Laboratories Inc	LAB analysis digester #3	$	130.50
364.2010.5342.000	Mid-Iowa Enterprises LLC	HMA Crack and Joint Seal 5/15/26-6/30/26	$	42,957.73
610.8015.5603.000	MIDLAND SCIENTIFIC INC	Lab vacuum pump oil	$	304.85
610.8015.5603.000	MIDLAND SCIENTIFIC INC	LAB nickel nitratre hexahydrate	$	85.55
610.8015.5603.000	MIDLAND SCIENTIFIC INC	LAB buffered dilution water	$	175.98
610.8015.5603.000	MIDLAND SCIENTIFIC INC	LAB 100-1000ul Univ Pipet tip	$	78.35
610.8015.5603.000	MIDLAND SCIENTIFIC INC	LAB A-1 medium broth MPD tubes	$	579.80
610.8015.5603.000	MIDLAND SCIENTIFIC INC	LAB heating element, ultra pure still filters	$	2,910.94
610.8015.5603.000	MIDLAND SCIENTIFIC INC	LAB 100ml plastic beakers	$	305.08
610.8015.5603.000	MIDLAND SCIENTIFIC INC	LAB 500ml wide mouth bottles	$	172.57
110.2010.5386.000	Milestone Outdoor Co	TurfBuild & weed defense PW Bldg	$	474.00
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #303417ICMA DEF C	$	1,325.00
999.1131.000	Mission Square Retirement- 303417	ICMA DEF COMP	$	269.23
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	$	146.79
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	$	963.46
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	$	795.00
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #303417	$	1,429.99
999.1131.000	Mission Square Retirement- 303417	ICMA DEFERRED COMP - Plan #303417	$	231.74
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #303417ICMA DEF C	$	6,868.62
999.1131.000	Mission Square Retirement- 303417	ICMA DEF COMP	$	230.76
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	$	1,429.77
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - Plan #705230	$	2,678.84
999.1131.000	Mission Square Retirement- 303417	Mission Square Retirement - 457b Plan #303417	$	575.00
110.2040.5410.000	MOBOTREX INC	Opticom confirmation light bulb	$	224.00
110.2040.5718.000	MOBOTREX INC	Traffic signal detection pucks and epoxy	$	2,736.00
110.2040.5780.000	MOBOTREX INC	Traffic signal detection equipment	$	3,210.00
184.5030.5242.000	MOJO Rentals	Rent Assistance	$	311.00
130.2080.5342.000	Moler Sanitation	Airport Debris Removal - Ground Debris Dumpsters	$	803.22
184.5030.5242.000	Moore, Michelle	Rent Assistance	$	295.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	239.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	288.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	268.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	248.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	289.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	227.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	324.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	346.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	372.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	359.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	388.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	376.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	377.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	382.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	382.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	152.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	154.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	390.00
184.5030.5242.000	Mtown/ Westown LLLP	Rent Assistance	$	400.00
110.2010.5718.000	Napa Auto Parts	Ratcheting T wrench	$	59.77
153.1010.5280.000	Nationwide	Canine insurance	$	1,284.99
153.1010.5280.000	Nationwide	Timber Canine insurance	$	991.14
184.5030.5242.000	Ndihokubwayo, Levis	Rent Assistance	$	299.00
184.5030.5242.000	Ndihokubwayo, Levis	Rent Assistance	$	497.00
001.2080.5484.000	New Century FS	Airport LP Prepay, 8,500 Gal contra 9/1/26-3/31/27	$	10,937.51
184.5030.5242.000	NORTH TAMA HOUSING, INC	Rent Assistance	$	51.00
760.8080.5608.000	NORTHERN LIGHTS DISTRIBUTING	Park and Rec resale products	$	23.96
760.8080.5608.000	NORTHERN LIGHTS DISTRIBUTING	Park and Rec resale products	$	3,891.85
760.8080.5608.000	NORTHERN LIGHTS DISTRIBUTING	Park and Rec resale products	$	1,175.24
001.2080.5571.000	Nutrien AG Solutions Inc	Airport Temp Diesel Tank usage for debris removal	$	2,060.93
110.2010.5600.000	Nutrien AG Solutions Inc	Anit-Freeze and Delvac 15W40	$	1,627.50
610.8015.5600.000	Nutrien AG Solutions Inc	Oil-Mobil DTE light	$	1,528.00
184.5030.5242.000	Oetker, Debra	Rent Assistance	$	56.00
184.5030.5242.000	Oetker, Debra	Rent Assistance	$	322.00
184.5030.5242.000	Oetker, Debra	Rent Assistance	$	55.00
001.4010.5216.000	One Source Aquisition Company LLC	June applicant checks	$	19.00
001.4040.5216.000	One Source Aquisition Company LLC	June applicant checks	$	38.00
181.3040.5339.000	One Source Aquisition Company LLC	June applicant checks	$	19.00

184.5030.5242.000	Park Elms LLC	Rent Assistance	$	397.00
184.5030.5242.000	Park Elms LLC	Rent Assistance	$	666.00
184.5030.5242.000	Park Elms LLC	Rent Assistance	$	195.00
184.5030.5242.000	Park Elms LLC	Rent Assistance	$	107.00
184.5030.5246.000	Patton, Camille	Rent Assistance	$	46.00
Payroll	Payroll	Payroll #13 7.2.26	$	435,467.34
610.8015.5360.000	PerkinElmer US LLC	freight sales order 5261188	$	39.87
610.8015.5603.000	PerkinElmer US LLC	THGA graphite tubes	$	2,272.72
001.6025.5450.000	Petermeier, Jill	Monthly cell phone stipend	$	40.00
184.5030.5242.000	PHR Properties LLC	Rent Assistance	$	320.00
001.4045.5344.000	Plunketts	Aquatic Center control program	$	60.00
184.5030.5242.000	Plymat Jr , William	Rent Assistance	$	546.00
001.5010.5342.000	Prairie Waste Solutions	Central Business District	$	209.00
610.8015.5342.000	Prairie Waste Solutions	June '26 grit/screening removal	$	226.60
184.5030.5242.000	Premier Iowa City IA LLC	Rent Assistance	$	193.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent Assistance	$	86.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent Assistance	$	539.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent Assistance	$	421.00
184.5030.5242.000	Premier Iowa City IA LLC	Rent Assistance	$	274.00
184.5030.5242.000	Premier Marshalltown IA LLC	Rent Assistance	$	42.00
184.5030.5242.000	Premier Marshalltown IA LLC	Rent Assistance	$	433.00
184.5030.5242.000	Premier Marshalltown IA LLC	Rent Assistance	$	809.00
184.5030.5242.000	Premier Marshalltown IA LLC	Rent Assistance	$	443.00
184.5030.5242.000	Pyramid Property Solutions Inc	Rent Assistance	$	312.00
184.5030.5242.000	Pyramid Property Solutions Inc	Rent Assistance	$	443.00
184.5030.5242.000	Pyramid Property Solutions Inc	Rent Assistance	$	35.00
110.2010.5410.000	QSC LLC	Street #49 exhaust system	$	730.80
110.2010.5565.000	QSC LLC	Street #41 brakes	$	981.34
110.2010.5565.000	QSC LLC	Street #49 exhaust system	$	5,791.59
610.8016.5565.000	QSC LLC	Vactor #204 repairs	$	115.87
740.8065.5565.000	QSC LLC	Vactor #204 repairs	$	77.25
610.8015.5980.000	Quigley, Danessa	Sewer refund filled pool	$	63.56
184.5030.5242.000	R & A Rental Properties LLC	Rent Assistance	$	592.00
184.5030.5242.000	R & A Rental Properties LLC	Rent Assistance	$	443.00
001.1010.5718.000	RACOM CORPORATION	PD 522 microphone	$	112.50
610.8015.5450.000	Ranson, Robert	Monthly cell phone stipend	$	40.00
184.5030.5242.000	Redborg, Kirsten	Rent Assistance	$	376.00
184.5030.5242.000	Reed, Tony	Rent Assistance	$	422.00
184.5030.5246.000	Reiong, Elizabeth	Rent Assistance	$	77.00
001.1050.5413.000	RELIANT FIRE APPARATUS inc	Ladder 174 repairs	$	533.94
184.5030.5242.000	Rice, Quinton	Rent Assistance	$	403.00
184.5030.5242.000	River Birch Apts	Rent Assistance	$	298.00
610.8015.5980.000	River Birch Apts	Sewer refund apartment bldg pipe leak	$	2,959.20
184.5030.5242.000	River Oaks Apartments	Rent Assistance	$	195.00
184.5030.5242.000	River Oaks Apartments	Rent Assistance	$	515.00
184.5030.5242.000	River Oaks Apartments	Rent Assistance	$	525.00
184.5030.5242.000	RMB Cooperative	Rent Assistance	$	501.00
184.5030.5242.000	RMB Cooperative	Rent Assistance	$	1,000.00
610.8015.5980.000	Rodriguez, Jose	Sewer refund filled pool	$	32.24
184.5030.5242.000	Rural Revival Properties LLC	Rent Assistance	$	320.00
001.1071.5342.000	Safe Building	Safe Building June 2026	$	5,340.00
001.1071.5342.000	Safe Building	Safe Building May 2026	$	5,110.00
001.4030.5342.000	SCHENDEL PEST CONTROL INC	Community Bldg & Reunion Hall	$	51.12
001.4030.5342.000	SCHENDEL PEST CONTROL INC	City Hall/ Carnegie Bldg/ Parks office	$	22.90
001.4065.5342.000	SCHENDEL PEST CONTROL INC	Coliseum	$	52.04
001.6050.5342.000	SCHENDEL PEST CONTROL INC	City Hall/ Carnegie Bldg/ Parks office	$	22.90
001.6051.5342.000	SCHENDEL PEST CONTROL INC	City Hall/ Carnegie Bldg/ Parks office	$	23.58
184.5030.5242.000	Schmidt, Michael T	Rent Assistance	$	372.00
184.5030.5242.000	Schmidt, Michael T	Rent Assistance	$	700.00
110.2010.5386.000	Scrap and More LLC	June contract mowings	$	380.00
110.2010.5776.000	SHERWIN WILLIAMS COMPANY	PW bldg restroom paint	$	43.04
690.8050.5776.000	SHERWIN WILLIAMS COMPANY	PW bldg restroom paint	$	43.05
001.1075.5600.000	Sho Biz Inc dba Minuteman	No trepassing signs	$	94.73
110.2010.5605.000	Sho Biz Inc dba Minuteman	Street dept legal pads	$	19.14
690.8050.5605.000	Sho Biz Inc dba Minuteman	Transit 4 cases 8.5x14 paper	$	673.06
110.2010.5718.000	Speciality Trucks & Equipment Inc	Street #13 chain saw holders and tool tray	$	345.48
121.4040.5230.000	Sports Facilities Advisory	Youth & adult recreational sports master plan	$	6,067.50
110.2050.5600.000	SPRAYER SPECIALTIES INC	Brass nozzles and threaded ballss	$	506.40

184.5030.5246.000	Squires, Christina	Rent Assistance	$	86.00
610.8015.5339.000	St Lukes Drug & Alcohol Testing	random testing	$	42.00
610.8016.5339.000	St Lukes Drug & Alcohol Testing	random testing	$	25.20
690.8050.5339.000	St Lukes Drug & Alcohol Testing	random testing	$	42.00
740.8065.5339.000	St Lukes Drug & Alcohol Testing	random testing	$	16.80
363.2010.5233.000	STANLEY CONSULTANTS INC.	Center St Viaduct Const Phase Eng 4/25/26-5/30/26	$	7,550.25
110.2010.5565.000	Star Equipment LTD	Boom latch	$	523.89
001.6021.5280.000	STATE OF IOWA AUDITOR	State of IA filing fee for FY 25 audit	$	850.00
184.5030.5246.000	Stiegelmeier, Curtis	Rent Assistance	$	10.00
001.1010.5600.000	Stryker Sales LLC	Single electrode kits	$	435.00
364.4030.5342.000	Sundek National Accounts Inc	Prepare existing concrete for TUFF COAT	$	18,264.25
184.5030.5242.000	Superior Rentals LLC	Rent Assistance	$	241.00
184.5030.5242.000	Superior Rentals LLC	Rent Assistance	$	282.00
184.5030.5242.000	Superior Rentals LLC	Rent Assistance	$	327.00
184.5030.5242.000	Superior Rentals LLC	Rent Assistance	$	198.00
184.5030.5242.000	Superior Rentals LLC	Rent Assistance	$	214.00
184.5030.5242.000	Sweet Pea	Rent Assistance	$	616.00
184.5030.5242.000	Sweet Pea	Rent Assistance	$	230.00
184.5030.5242.000	Swift, Scott	Rent Assistance	$	430.00
001.4030.5132.000	THEISENS SUPPLY INC	Parks employee clothing	$	129.98
001.4030.5489.000	THEISENS SUPPLY INC	Impact wrech/returned impact wrench,rainsuits, boo	$	109.90
001.4030.5611.000	THEISENS SUPPLY INC	impact wrench	$	349.00
001.4030.5611.000	THEISENS SUPPLY INC	Impact wrech/returned impact wrench,rainsuits, boo	$	349.00
001.4030.5611.000	THEISENS SUPPLY INC	impact wrenches invoice 6944988	$	(349.00)
001.4045.5611.000	THEISENS SUPPLY INC	coupling	$	4.99
001.4045.5611.000	THEISENS SUPPLY INC	Parks weaver foamer	$	39.99
110.2010.5132.000	THEISENS SUPPLY INC	boots non taxable	$	97.49
110.2010.5132.000	THEISENS SUPPLY INC	Street dept employee clothing	$	296.44
110.2010.5132.000	THEISENS SUPPLY INC	Street dept employee clothing and power wand	$	25.00
110.2010.5132.000	THEISENS SUPPLY INC	Street dept employee clothing	$	151.98
110.2010.5132.000	THEISENS SUPPLY INC	Street dept employee clothing	$	15.98
110.2010.5132.000	THEISENS SUPPLY INC	Street dept employee clothing	$	96.95
110.2010.5132.000	THEISENS SUPPLY INC	Street employee clothing	$	154.94
110.2010.5600.000	THEISENS SUPPLY INC	overpaid invoice 6934208	$	(10.00)
110.2010.5718.000	THEISENS SUPPLY INC	Street dept employee clothing and power wand	$	24.99
110.2010.5718.000	THEISENS SUPPLY INC	DeWalt circular saw and free battery	$	199.00
110.2030.5410.000	THEISENS SUPPLY INC	Utility Sawzall blades and spray foam	$	32.23
110.2040.5132.000	THEISENS SUPPLY INC	Utility employee clothiing	$	166.96
110.2040.5410.000	THEISENS SUPPLY INC	Utility Sawzall blades and spray foam	$	32.23
610.8016.5132.000	THEISENS SUPPLY INC	Sewer dept employee clothing	$	44.39
740.8065.5132.000	THEISENS SUPPLY INC	Sewer dept employee clothing	$	29.59
130.2080.5776.000	Thompsons True Value	Gloves for Airport Debris Removal (Metal)	$	28.98
110.2010.5565.000	TITAN MACHINERY, INC.	Vermeer blades	$	80.46
001.1070.5450.000	T-Mobile	ASST HSG DIRECTOR	$	7.14
001.1070.5450.000	T-Mobile	HOUSING DIRECTOR	$	5.00
001.1071.5450.000	T-Mobile	RENTAL INSPEC	$	35.70
001.1071.5450.000	T-Mobile	RENTAL IPAD	$	22.07
001.1071.5450.000	T-Mobile	ASST HSG DIRECTOR	$	7.14
001.1071.5450.000	T-Mobile	HOUSING DIRECTOR	$	5.00
001.1075.5450.000	T-Mobile	NUISANCE/ PARKING	$	17.85
001.1075.5450.000	T-Mobile	NUISANCE	$	35.70
001.1075.5450.000	T-Mobile	ASST HSG DIRECTOR	$	7.14
001.1075.5450.000	T-Mobile	HOUSING DIRECTOR	$	5.00
001.2020.5450.000	T-Mobile	HOUSING DIRECTOR	$	5.00
001.2020.5450.000	T-Mobile	NUISANCE/ PARKING	$	17.85
001.2020.5450.000	T-Mobile	ASST HSG DIRECTOR	$	7.14
001.4030.5450.000	T-Mobile	PARK & REC DIRECTOR	$	35.70
001.5040.5450.000	T-Mobile	ASST HSG DIRECTOR	$	7.14
001.5040.5450.000	T-Mobile	HOUSING DIRECTOR	$	5.00
110.2010.5450.000	T-Mobile	SIGN SHOP	$	22.07
110.2010.5450.000	T-Mobile	MECHANIC iPAD	$	22.07
110.2040.5450.000	T-Mobile	UTILITY DEPT	$	35.70
110.2060.5450.000	T-Mobile	PW DIRECTOR	$	35.70
110.2060.5450.000	T-Mobile	SURVEY GPS	$	31.85
110.2060.5450.000	T-Mobile	PW IPAD	$	6.18
110.2060.5450.000	T-Mobile	ENGINEERING JETPAK	$	31.85
181.3040.5450.000	T-Mobile	HOUSING DIRECTOR	$	2.50
184.5030.5450.000	T-Mobile	HOUSING DIRECTOR	$	8.20

610.8015.5450.000	T-Mobile	WPCP OPER	$	35.70
610.8016.5450.000	T-Mobile	PW IPAD	$	9.49
610.8016.5450.000	T-Mobile	SEWER SUPT TROY MCGAUGHEY	$	21.42
610.8016.5450.000	T-Mobile	SEWER HOT SPOT	$	19.11
610.8016.5450.000	T-Mobile	SEWER HOT SPOT	$	19.11
740.8065.5450.000	T-Mobile	PW IPAD	$	6.40
740.8065.5450.000	T-Mobile	SEWER SUPT TROY MCGAUGHEY	$	14.28
740.8065.5450.000	T-Mobile	SEWER HOT SPOT	$	12.74
740.8065.5450.000	T-Mobile	SEWER HOT SPOT	$	12.74
001.1075.5263.000	Top Notch Tree Service Inc	1607 Summit St tree removal	$	950.00
110.2010.5352.000	Top Notch Tree Service Inc	Emergency tree removal from house 110 E North St	$	1,200.00
110.2010.5352.000	Top Notch Tree Service Inc	107 East North Street tree removal	$	1,200.00
110.2010.5352.000	Top Notch Tree Service Inc	Tree removal 312 N 8th St	$	950.00
110.2010.5352.000	Top Notch Tree Service Inc	311 W State tree removal	$	450.00
001.4030.4875.000	Torrest Patlan, Leticia	Community bldg rental	$	205.00
001.6900.5342.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	$	1,150.70
610.8015.5342.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	$	134.25
610.8016.5342.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	$	46.03
690.8050.5342.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	$	57.53
740.8065.5342.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	$	30.68
913.1013.5342.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX FEES	$	115.07
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	$	6,085.03
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	$	983.44
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	$	983.44
999.1128.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX HEALTH BENEFITS	$	6,105.86
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	$	1,454.57
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	$	625.00
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	$	625.00
999.1129.000	TOTAL ADMINISTRATIVE SERVICE CORP.	FLEX DEP CARE BENEFITS	$	1,454.57
184.5030.5242.000	Town Apartments Corporation	Rent Assistance	$	273.00
184.5030.5242.000	Town Apartments Corporation	Rent Assistance	$	419.00
001.4040.5441.000	TREASURER ST OF IOWA	Sales/ Use tax	$	399.55
001.4040.5442.000	TREASURER ST OF IOWA	Sales/ Use tax	$	120.39
610.8015.5441.000	TREASURER ST OF IOWA	Sales/ Use tax	$	1,671.04
610.8015.5441.000	TREASURER ST OF IOWA	Sales/ Use tax	$	10,026.25
999.1102.000	TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	$	5,185.20
999.1102.000	TREASURER STATE OF IOWA	Bi-Weekly Payroll SIT	$	10,824.47
690.8050.5210.000	Trending Media Inc	Transit advertising	$	115.00
690.8050.5210.000	Trending Media Inc	Transit advertising-KFJB	$	48.00
001.4030.5611.000	Tri State Lock Service	duplicate keys	$	60.00
001.4065.5342.000	Tri State Lock Service	Coliseum door lock repair	$	80.00
184.5030.5242.000	TTLC Coop Housing	Rent Assistance	$	710.00
184.5030.5242.000	TTLC Coop Housing	Rent Assistance	$	248.00
184.5030.5242.000	TTLC Coop Housing	Rent Assistance	$	9.00
030.4045.5600.000	Tube Pro Inc	Aquatic Center tubes	$	2,935.13
030.1010.5750.000	USS POLARIS	2026 Polaris Ranger 4XARSU990T8045494 MPD	$	32,969.00
001.1050.5410.000	Vajgrt, Roger	Chain repair	$	244.25
110.2010.5600.000	Vajgrt, Roger	Street dept propane	$	91.59
110.2010.5600.000	Vajgrt, Roger	14" Diamond blade	$	180.00
130.2080.5380.000	Vajgrt, Roger	Airport Damage Assessment - Telehandler Rental	$	1,080.00
184.5030.5246.000	Valdez, Elicia	Rent Assistance	$	7.00
001.4030.5562.000	VANWALL EQUIPMENT INC	Parks mower parts	$	1,383.48
001.1070.5342.000	Veenstra & Kimm Inc	Building permit fees for May Invoice 3065 59	$	12,884.55
184.5030.5242.000	Walker, Angela	Rent Assistance	$	308.00
610.8015.5980.000	Walker, Kathy	Sewer refund filled pool	$	78.46
184.5030.5246.000	Wallace, Yianna	Rent Assistance	$	41.00
001.4041.5331.000	Wandering Creek LLC	Youth lessons June 15-19	$	2,475.00
184.5030.5238.000	WATERLOO HOUSING AUTHORITY	Admin Fee70126	$	62.79
184.5030.5242.000	WATERLOO HOUSING AUTHORITY	Rent Assistance	$	601.00
184.5030.5246.000	Weatherly, Cassandra	Rent Assistance	$	31.00
110.2010.5132.000	Weitzell, Richard	Clothing	$	192.57
184.5030.5242.000	White, Amalia	Rent Assistance	$	95.00
610.8015.5980.000	White, Debra	Sewer refund filled pool	$	22.19
001.4040.5358.000	Wickham, Michael	Classes June 15 - July 20/26	$	570.00
184.5030.5246.000	Wirth, Tammy	Rent Assistance	$	28.00
153.1010.5321.000	Wolken, Ross	pest killer and extra heavy t-hinge	$	35.14
001.1099.5482.000	WoodRiver Energy LLC	Police & Fire Bldg 11672	$	1,437.00
001.4010.5482.000	WoodRiver Energy LLC	Library gas #7078	$	71.53

001.4045.5482.000	WoodRiver Energy LLC	SWIMMING POOL 7077	$	4,216.69
110.2010.5482.000	WoodRiver Energy LLC	905 E Main St	$	78.19
690.8050.5482.000	WoodRiver Energy LLC	905 E Main St	$	52.12
184.5030.5242.000	Worsfold Farm LLC	Rent Assistance	$	370.00
001.1099.5410.000	WW GRAINGER	P&F bldg motor starter circuit breaker	$	288.42
110.2030.5718.000	WW GRAINGER	Utility truck picking straps	$	40.08
110.2040.5718.000	WW GRAINGER	Utility truck picking straps	$	40.08
001.4010.5344.000	Xerox Corp	Library contract and copies	$	582.67
184.5030.5344.000	Xerox Corp	Housing contract and copies	$	74.64
610.8015.5344.000	Xerox Corp	WPCP June '26 Xerox and copies	$	35.39
389.1010.5230.000	YSS Grants Billing	YSS Grant Billing	$	14,188.58
389.1010.5230.000	YSS Grants Billing	YSS Grant Billing	$	19,511.95
389.1010.5230.000	YSS Grants Billing	YSS Grant Billing	$	14,776.75
110.2010.5600.000	Ziegler Inc	bolt-hex head	$	(30.66)
110.2010.5600.000	Ziegler Inc	Street cutting edge and parts	$	2,642.04
TOTAL			$	3,970,860.47

BILL LIST 07/13/26

Advertising	
FirstIntBank/2	1,455.78
Trending.Media/2	163.00
Buildings/Improvements	
SherwinWilliams/2	86.09
Thompsons True/1	28.98
Consulting & Professional Fees	
Bernie.Lowe/2	237.82
Bolton&Menk.Inc/1	7,858.50
Calhoun-Burns/3	24,116.41
FirstIntBank/2	225.00
Foth Infrastruc/1	19,337.00
FOX Strand/1	625.50
Health.Partners/1	11,363.02
Howard.R.Green/4	47,972.23
I.L.E.A./1	20.00
Iowa.One.Call/1	24.30
Lynch.Dallas.PC/6	13,087.28
McClure.Engrg/1	70,061.05
Sports Faciliti/1	6,067.50
Stanley.Consult/1	7,550.25
YSS Grants Bill/3	48,477.28
Contracts	
AAA.Septic/1	175.00
ARL/1	7,799.00
Backflow.Preven/2	2,604.00
BDH/29	8,770.60
Blue Valley PS/1	1,508.38
Boulder.Contrac/2	1,589,546.30
Calhoun-Burns/1	2,155.75
City.Laundering/2	337.18
Construct/1	237,771.55
Dans Overhead D/1	257.00
EO Johnson Co/2	86.15
FirstIntBank/7	937.55
Idemia/1	3,364.00
Ind.Ag.Services/1	1,076.45
Iowa Hose Co/2	584.29
Iowa.Hometown.S/2	481.06
KuehnerConstruc/2	2,368.00
MEDIC/2	7,500.00
Mid-Iowa Enterp/1	42,957.73
MolerSanitation/1	803.22
Mtwn.Wtrwrks/2	40.00
Plunketts/1	60.00
Prairie Waste/2	435.60
Safe Building/2	10,450.00
Schendel.Pest.C/5	172.54
Sundek Natl Acc/1	18,264.25
TotalAdmin.Serv/6	1,534.26
Tri.State.Lock/1	80.00
USS.Polaris/1	32,969.00
Veenstra & Kimm/1	12,884.55
Wandering Creek/1	2,475.00
Wolken,R/1	35.14
Xerox Corp/3	692.70
Library Books	
FirstIntBank/65	2,385.41
Medical	
Bernie.Lowe/2	1,766.73
Covenant Workpl/1	432.25
HARTFORD.ACCTS/2	7,834.77
Health.Partners/4	533,194.48
Medimpact Healt/1	95.98
One Source Aqu/1	19.00
St Lukes Testin/4	126.00
Payroll.Net	
Payroll/1	435,467.34
Refund/Reimbursed	
Amaya, Juan/1	22.41
Aragon, Sylvia/1	25.49
Banes, McKenna/1	33.98
Cervantes,Kenia/1	62.07
Cooper, Chris/1	142.65
Dougall,H/1	25.49
Eigenberger,C/1	34.90
FirstIntBank/5	29.88
Fisher, Christi/2	350.00
Garcia, Milie/1	32.24
Graves,R/1	45.55
Health.Partners/3	-133,441.30
Hunter,A/1	22.41
Kouang,Patrick/1	22.19
Quigley,Danessa/1	63.56
River.Birch/1	2,959.20
Rodriguez, Jose/1	32.24
TorrestPatlan,L/1	205.00
Walker, Kathy/1	78.46
White, Debra/1	22.19
Rents/Leases	
201 E Main MT/14	5,260.00
6 Pack Propert/1	371.00
A.White/1	95.00
Ackley.Housing/5	1,091.00
Adey LLC/1	665.00
Arrowhead Homes/1	321.00
BJ&J.LLC/1	269.00
BLOOD,A/1	412.00
Blue Fund I/1	303.00
Borota,K/1	412.00
Brinkmeyer, Rob/1	305.00
Brodin,C/1	57.00
Brown, Larry/1	332.00
Brummel, Michae/1	105.00
BTG Rental LLC/1	237.00
Buckaroo.LLC/2	931.00
CIRSI/7	515.00
Clock Tower Sen/9	3,129.00
CMHC.INVEST/1	192.00
Columbus Metro/1	1,518.00
Conzalez, Renat/1	632.00
Crestview Apts/21	8,024.00
D.D.Rentals/5	2,049.00
Daters, Toni Ra/1	401.00
Douglas Ter Apt/3	1,684.00
Ealy, Carol/1	523.00
EPC LLC/2	708.00
Etter, Connie/1	650.00
Eubanks,C/1	338.00
Friendly.Valley/3	464.00
Glenda.Drive.LL/3	1,283.00
Gorrell, Joseph/1	650.00
Gray,D/2	751.00
Hala,J/5	1,429.00
Hatch,R/2	1,383.00
HAVELKA,B/1	696.00
HESSENIUS,R/1	616.00
Hilltop.Village/2	470.00
Ho Phi Nguyen/1	550.00
HOWARD,J/1	164.00
Inman, Jeffrey/1	142.00
JBI.COOP.Assn/4	1,392.00
JDL.Rental.Coop/1	490.00
Jimenez, Luis/1	358.00
Kading Prop LLC/4	3,378.00
Kramer, Marcia/1	388.00

BILL LIST 07/13/26

Lawthers.Prop.M/1	156.00
Linton, Tyler/2	629.00
LUENSE,B/6	2,493.00
Lusoma LLC/2	626.00
Manus&Michelle/1	239.00
MD Kruse Enter/1	44.00
MOJO Rentals/1	311.00
Moore, Michelle/1	295.00
Mtown Lofts LLC/15	5,268.00
Mtown/Westown/19	5,961.00
Ndihokubwayo,L/2	796.00
North.Tama.Hsg/1	51.00
Oetker,D/3	433.00
Park.Elms,LLC/4	1,365.00
PHR Properties/1	320.00
Plymat Jr, Will/1	546.00
Premier/4	1,727.00
PremierIowaCity/5	1,513.00
Pyramid Propert/3	790.00
RA.Rental.Prop/2	1,035.00
Redborg,Kirsten/1	376.00
Reed,T/1	422.00
Rice, Quinton/1	403.00
River.Birch/1	298.00
River.Oaks/3	1,235.00
RMB Cooperative/2	1,501.00
Rural Revival/1	320.00
Schmidt,M/2	1,072.00
Superior.Rental/5	1,262.00
Sweet Pea/2	846.00
Swiff, Scott/1	430.00
Tallcorn.Tower/12	3,670.00
TOWN.APARTMENT/2	692.00
TTLC.Hsg/3	967.00
Walker, Angela/1	308.00
Waterloo.Housng/1	601.00
Worsfold Farm/1	370.00
Service/Repairs	
AAA.Septic/1	100.00
AceK9.com/1	168.00
AG.LIME.TRUCKG/6	2,580.00
Airgas USA Inc/1	110.70
Arnold.Motor/2	41.64
Augspurger,Just/1	60.00
BG.HVAC.INC/1	125.00
Big Brand Tire/1	164.00
BLUEGLOBES.INC/1	1,020.89
Bly,Josh/3	4,040.00
C.H.McGuiness/1	1,877.89
Cline, Troy/7	5,005.00
Cntrl.IA.Machin/2	500.00
Columbus Metro/1	49.72
Ed.M.Feld.Eq/1	658.14
Electric.Supply/11	1,431.84
Fastenal Co/2	11.92
First Data Corp/2	225.65
FirstIntBank/43	5,652.87
Gentry,S/2	63,575.00
Greazel, Lance/1	40.00
Grewell Lawn/1	1,985.00
Hawkeye Enterpr/1	7,870.00
Heart.of.Iowa/15	4,048.43
Hegos, Deri/1	53.00
Hogeland.Auto.P/4	880.00
I.R.S./1	1,831.68
IA.Auditor/1	850.00
IA.League.Citie/1	11,558.00
IA.Treasurer/3	12,096.84
IMON/1	134.99
Karl of Mtown/1	626.50
Language Line/1	408.80
LeadsOnline/1	4,805.00
Legg,R/1	40.00
Louis, Marie/1	7.00
Mattingly, Ruth/1	40.00
Menards/5	266.13
Milestone Outdo/1	474.00
Mobotrex.Inc./1	224.00
Mtwn.Wtrwrks/3	9,506.58
Nationwide/2	2,276.13
One Source Aqu/2	57.00
Patton,Camille/1	46.00
PerkinElmer US/1	39.87
Petermeier,J/1	40.00
QSC LLC/1	730.80
Ranson, Robert/1	40.00
Reiong, Elizabe/1	77.00
Scrap and More/1	380.00
Squires,Chris/1	86.00
Stiegelmeier, C/1	10.00
Thiesens.Supply/2	64.46
T-Mobile/34	572.68
TOP.NOTCH.TREE./5	4,750.00
Vajgrt.R/2	1,324.25
Valdez, Elicia/1	7.00
Wallace, Yianna/1	41.00
Waterloo.Housng/1	62.79
Weatherly,Cass/1	31.00
Wickham,Michael/1	570.00
Wirth, Tammy/1	28.00
WW.Grainger/1	288.42
Supplies/Parts	
Acco Unlimited/4	9,853.06
AdlandEngraving/1	36.00
Alpha Landscape/1	95,921.50
AM Construction/1	494.98
Ann.Alteration/1	25.00
Arnold.Motor/10	788.91
Atlantic.Bottli/2	7.30
Augspurger,Just/2	5,094.46
BDH/3	582.82
Big Brand Tire/1	250.00
Bitumnous/6	8,825.56
Bound.Tree.Medi/2	353.98
Cessford/5	3,064.50
City.Laundering/4	251.84
Cntrl.IA.Distr/2	1,414.00
Cntrl.IA.Farm/6	1,424.77
Crop.Rite.Inc/1	272.00
CTI Ready Mix/2	566.00
Cummins.Service/1	1,319.35
Electric.Supply/3	62.81
Fastenal Co/3	282.94
FirstIntBank/140	17,400.16
Galls.LLC/2	191.23
Gillig.LLC/1	46.70
Grimes.Asphalt/1	1,168.70
Hallett Materia/1	1,631.63
Heiman.Fire.Eq/1	65.50
I.L.E.A./3	600.00
IA Co Attorney/1	90.00
IA.NAHRO/1	400.00
IA.Prison.Ind/6	1,250.64
IA.Water.Mgmt/1	1,836.00
Karl of Mtown/1	369.29
Kimball Midwest/1	891.36
Kwik.Trip/2	945.99
Larrys Towing/5	525.00

BILL LIST 07/13/26

Manatts Inc/1	2,429.04
Marsh.Co.Engr/22	26,023.57
Martin.Marietta/8	2,967.57
Menards/24	1,464.82
Microbac Lab/1	130.50
Midland.Scienti/8	4,613.12
Mobotrex.Inc./2	5,946.00
Napa.Auto/1	59.77
Northern.Lights/3	5,091.05
Nutrien.Ag.Sol/3	5,216.43
PerkinElmer US/1	2,272.72
QSC LLC/4	6,966.05
Racom.Corp/1	112.50
Reliant.Fire.Ap/1	533.94
ShoBiz,Minutema/3	786.93
Speciality Truc/1	345.48
Sprayer,Special/1	506.40
Star.Equipmt/1	523.89
Stryker Sales/1	435.00
Thiesens.Supply/20	1,927.57
Titan.Machinery/1	80.46
Tri.State.Lock/1	60.00
Tube Pro Inc/1	2,935.13
Vajgrt.R/2	271.59
Vanwall Equip/1	1,383.48
Weitzell, Richa/1	192.57
WW.Grainger/2	80.16
Ziegler/2	2,611.38
Taxes Paid	
IA Dept Revenue/1	60.37
IA.Treasurer/1	120.39
Travel/Training	
FirstIntBank/9	4,977.89
Marsh.Co.Engr/1	19.94
Utilities	
Alliant.Energy/60	59,498.39
ConsumersEnergy/3	371.33
I.R.U.A./1	204.56
Mtwn.Wtrwrks/29	5,572.81
New Century FS/1	10,937.51
WoodRiver.Enrgy/5	5,855.53
Wage Assignment	
Collection.Svs./5	918.82
Colonial.Life/1	271.49
Farfan, Alexis/1	25.00
Fidelity Securi/2	506.72
Guevara Ram, An/1	75.00
I.M.W.C.A/2	139,559.00
I.R.S./6	112,100.70
IA Dept Revenue/1	48.72
IA.Treasurer/2	16,009.67
Mission Square/12	16,944.20
TotalAdmin.Serv/8	18,316.91
Total/1168	**3,970,860.47**

CITY OF MARSHALLTOWN

Local Authority Review

CITY OF MARSHALLTOWN
1300371903

Owners

Business Information

Customer Type
BUS

Business Sub-Type
Corporation

Business Designation

Legal Business Name
SALON IMPALA CORPORATION

Old Ownership Information

Owner Type	Owner	Single Line Address	Ownership Percentage
Owner	REGALADO, JOSE	106 W. INGLEDUE MAR	100.00

Updated Ownership Information

Owner Type	Owner	Single Line Address	Ownership Percentage

Owner Type	Owner	Single Line Address	Ownership Percentage
Owner	REGALADO-AGUIRRE, J	105 W FERNER ST MAR	100.00

Impacted Active Alcohol Licenses

Jurisdiction Code	Permit Type	License Number	Address
City of Marshalltow	Class "C" Retail Alc	LC0046477	1005 W LINCOLN WAY M

Criminal History

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?

No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.

No

Local Authority Information

Local Authority Reviewing

City of Marshalltown

Local Authority Signature Date

Approved/Denied *

Required

Local Authority Email *

Required

Local Authority Attestation Name *

Required

Local Authority Contact Phone Number *

Required

Comments

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Local Authority Review

CITY OF MARSHALLTOWN
1300371903

Owners

Business Information

Customer Type
BUS

Business Sub-Type
Limited Liability Company

Legal Business Name
BREW OIL LLC

Old Ownership Information

Owner Type	Owner	Single Line Address	Ownership Percentage
Officer	SINGH, INDER	217 W MILWAUKEE AVE	0.00
Owner	KAUR, RUPINDER	217 W MILWAUKEE AVE	100.00

Updated Ownership Information

Can I help?

Owner Type	Owner	Single Line Address	Ownership Percentage
Officer	SINGH, INDERJIT	217 W MILWAUKEE AVE	0.00
Owner	KAUR, RUPINDER	217 W MILWAUKEE AVE	100.00

Impacted Active Alcohol Licenses

Jurisdiction Code	Permit Type	License Number	Address
City of Marshalltow	Class "B" Retail Alc	LG0001608	111 S 3RD AVE MARSHAL

Impacted Active Retail Tobacco and Device Retailer Permits

Jurisdiction Code	Permit Type	Permit Number	Address
City of Toledo	Retail Tobacco	871093041	108 W HIGHWAY 30 TOLE
Buena Vista County	Retail Tobacco	871058010	6087 HWY 110 STORM LA
City of Spirit Lake	Retail Tobacco	871043042	2402 17TH ST STE 200 SPI
City of Spirit Lake	Retail Tobacco	871075028	1201 18TH ST SPIRIT LAKE
City of Toledo	Retail Tobacco	871033042	108 W HIGHWAY 30 TOLE
City of Albert City	Retail Tobacco	871032035	5101 230TH ST ALBERT CI
City of Martensdale	Retail Tobacco	871033043	290 HIGHWAY 28 MARTEN
City of Pocahontas	Retail Tobacco	871034010	14 E ELM AVE POCAHONT
City of Sioux City	Retail Tobacco	871078033	2501 FLOYD BLVD SIOUX

Can I help?

City of Newton	Retail Tobacco	871073041	1325 1ST AVE W NEWTON
City of Newton	Retail Tobacco	871023042	1806 S 12TH AVE W NEW
City of Tama	Retail Tobacco	871072049	219 S STATE ST TAMA IA 5
City of Sioux City	Retail Tobacco	871068033	2026 RIVERSIDE BLVD SIO
City of Marshalltow	Retail Tobacco	871073042	111 S 3RD AVE MARSHAL
City of Emmetsburg	Retail Tobacco	871030012	2401 MAIN ST EMMETSBU
City of Boyden	Retail Tobacco	871073020	1010 SOUTHERN ST BOYD
City of Sac City	Retail Tobacco	871085003	210 W MAIN ST SAC CITY
City of Hartley	Retail Tobacco	871073022	361 3RD AVE HARTLEY IA
City of Storm Lake	Retail Tobacco	871016027	1201 LAKESHORE DR STO
City of Storm Lake	Retail Tobacco	871008032	215 W MILWAUKEE AVE S
City of Storm Lake	Retail Tobacco	871068031	1100 E 5TH ST STORM LA
City of Le Mars	Retail Tobacco	871038032	346 PLYMOUTH ST SW LE
City of Ida Grove	Retail Tobacco	871078030	500 IA-175 IDA GROVE IA
City of Des Moines	Retail Tobacco	871093046	1918 SE 14TH ST DES MO
City of Milford	Retail Tobacco	871095032	606 OKOBOJI AVE MILFOR
City of Correctionvi	Retail Tobacco	871078035	404 11TH ST CORRECTION
City of Walnut	Retail Tobacco	871066042	2101 ANTIQUE CITY DR W

Can I help?

City of Indianola	Retail Tobacco	871063040	1201 N JEFFERSON WAY I
City of Indianola	Retail Tobacco	871023040	2001 W 2ND AVE INDIAN
City of Oskaloosa	Retail Tobacco	871092049	315 A AVE E OSKALOOSA
City of West Des M	Retail Tobacco	871008003	136 1ST ST WEST DES MC
City of Orange City	Retail Tobacco	871022035	901 ALBANY PL SE ORAN
City of Knoxville	Retail Tobacco	871072048	306 W PLEASANT ST KNO
City of Spencer	Retail Tobacco	871069008	15 GRAND AVE SPENCER
City of Indianola	Retail Tobacco	871043040	311 N JEFFERSON WAY IN
City of Spencer	Retail Tobacco	871001021	1001 S GRAND AVE SPEN
City of Sibley	Retail Tobacco	871095017	1026 2ND AVE SIBLEY IA 5
City of Des Moines	Device	871043047	1918 SE 14TH ST DES MO

Criminal History

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?

No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.

No

Local Authority Information

Local Authority Reviewing

City of Marshalltown

Local Authority Signature Date

Can I help?

Approved/Denied *

Required

Local Authority Email *

Required

Local Authority Attestation Name *

Required

Local Authority Contact Phone Number *

Required

Comments

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MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	
Meeting Date:	July 13, 2026
Re:	Approve Tobacco Retailer Permit Renewal - Cave Cigar Experience (mobile licensing 812 W Nevada St)

Strategic Plan Objective:

Recommended:

Budget Impact:

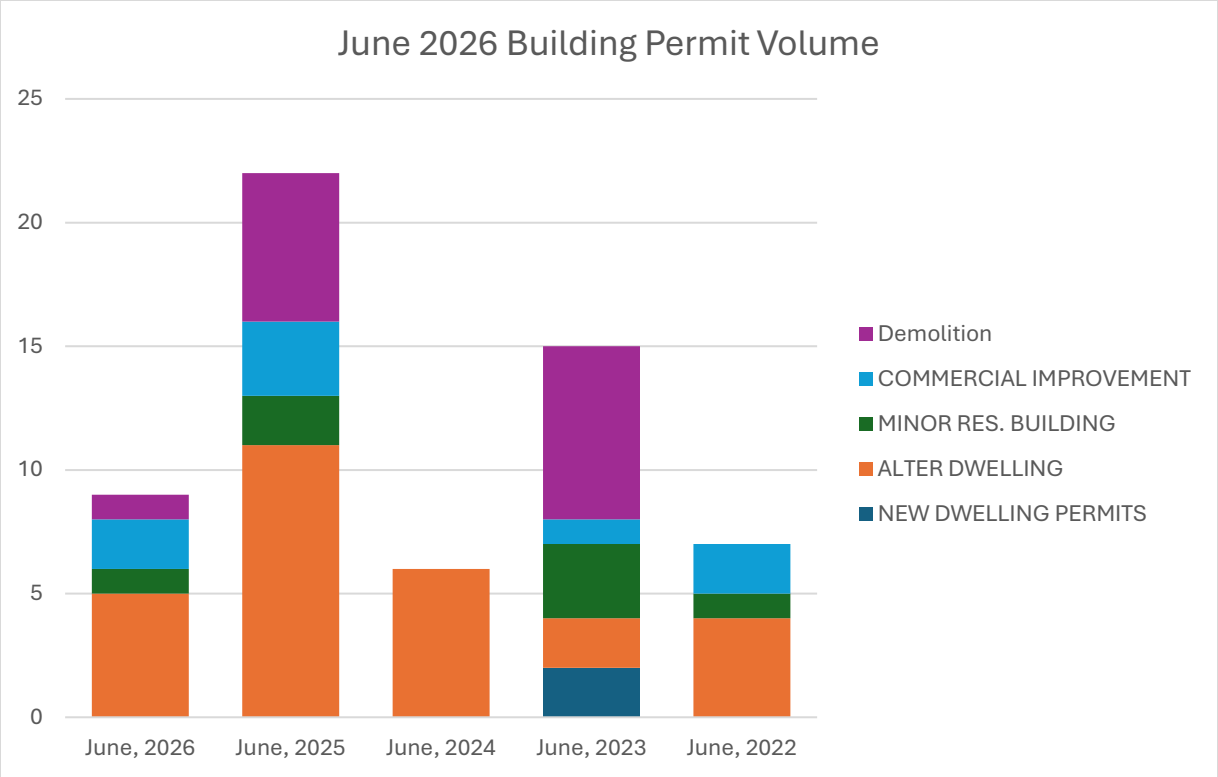
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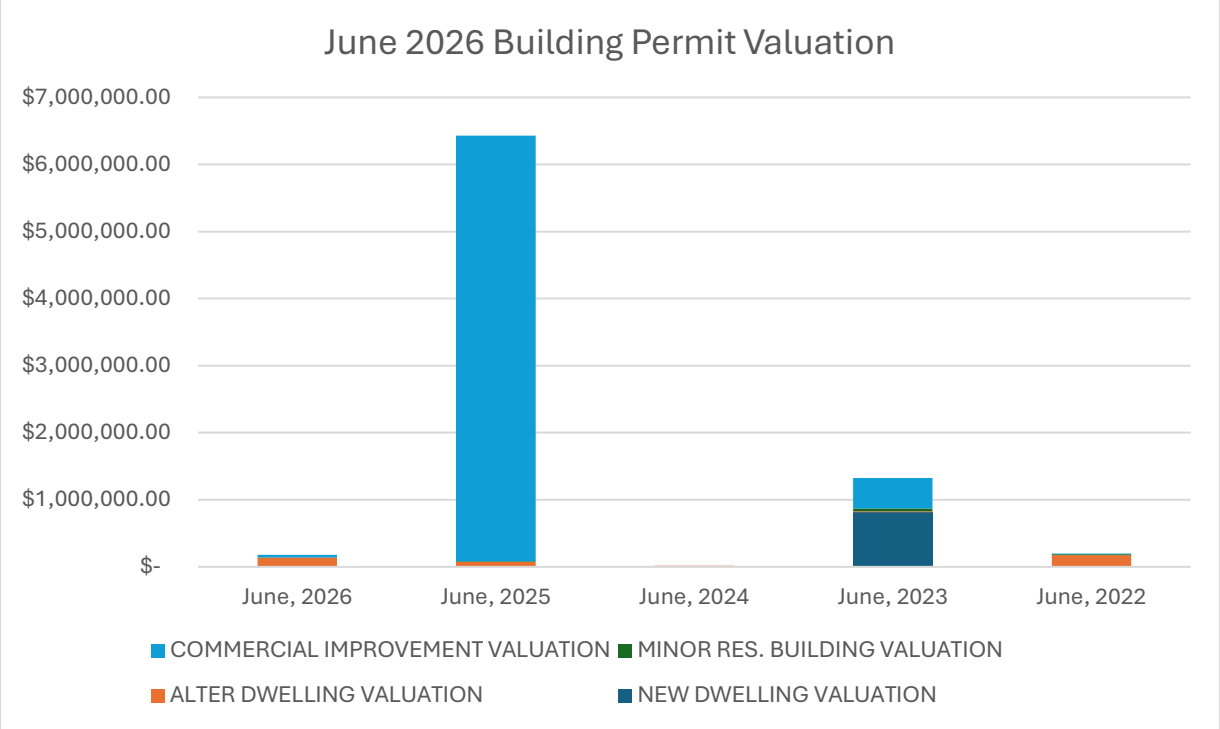
Attachments:
None

BUILDING REPORT FOR THE MONTH OF JUNE 2026

MARSHALLTOWN
IOWA

PERMIT NUMBER	OWNER OF IMPROVEMENT	LOCATION OF IMPROVEMENT	TYPE OF IMPROVEMENT	NEW DWELLING	ALTER DWELLING	MINOR RES. BUILDING	COMMERCIAL IMPROVEMENT	FEE
DEMO-012281-2026	JOSEPH W & CHRISTIN L HOBSON	1503 W LINCOLN WAY	DEMOLITION - SINGLE FAMILY DETACHED					$ 50.00
BLDR-012239-2026	PACIFIC DRYWALL CORPORATION	409 N 3RD AVE	ALTERATION - REMODEL		$ 122,464.80			$ 1,121.00
BLDR-012238-2026	CWF OF MARSHALLTOWN LLC	303 S 4TH ST	ALTERATION - DECK		$ 375.00			$ 75.00
BLDR-012280-2026	MIGUEL IBARRA LEMUS	104 CHERRY ST	ALTERATION - FOUNDATION REPAIR		$ 9,702.00			$ 173.00
BLDC-012277-2026	THOMAS BERRY	501 S 12TH AVE	NEW CONSTRUCTION - 8 FOOT FENCE				$ 2,842.80	$ 75.00
BLDR-012250-2026	ANA GLORIA VILLA & NELSON RICARDO GUEVARA	1313 S 2ND AVE	ALTERATION - DECK		$ 3,840.00			$ 89.00
BLDC-012304-2026	FROM HERE HOLDINGS LLC	110 W SOUTHRIDGE RD	ALTERION - INTERIOR REMODEL				$ 37,107.24	$ 513.00
BLDR-012282-2026	JOSE R & AMERICA A ZARAGOZA	1806 EDGEBROOK DR	ALTERATION - WINDOW INSTALL		$ 378.00			$ 75.00
BLDR-012341-2026	CWF OF MARSHALLTOWN LLC	303 S 4TH ST	ACCESSORY STRUCTURE - CARPORT			$ 3,600.00		$ 89.00
			TOTALS:	**$0.00**	**$136,759.80**	**$3,600.00**	**$39,950.04**	**$2,260.00**
			TOTAL IMPROVEMENT AMOUNT:				**$180,309.84**	
				Units	Permits	Permits	Permits	Permits	Demo Permits
**Work started without a permit - fee is doubled*			**# OF PERMITS:**	**0**	**0**	**5**	**1**	**2**	**1**


June 2026 Building Permit Volume
25
20
15
10
5
0
June, 2026
June, 2025
June, 2024
June, 2023
June, 2022
Demolition
COMMERCIAL IMPROVEMENT
MINOR RES. BUILDING
ALTER DWELLING
NEW DWELLING PERMITS

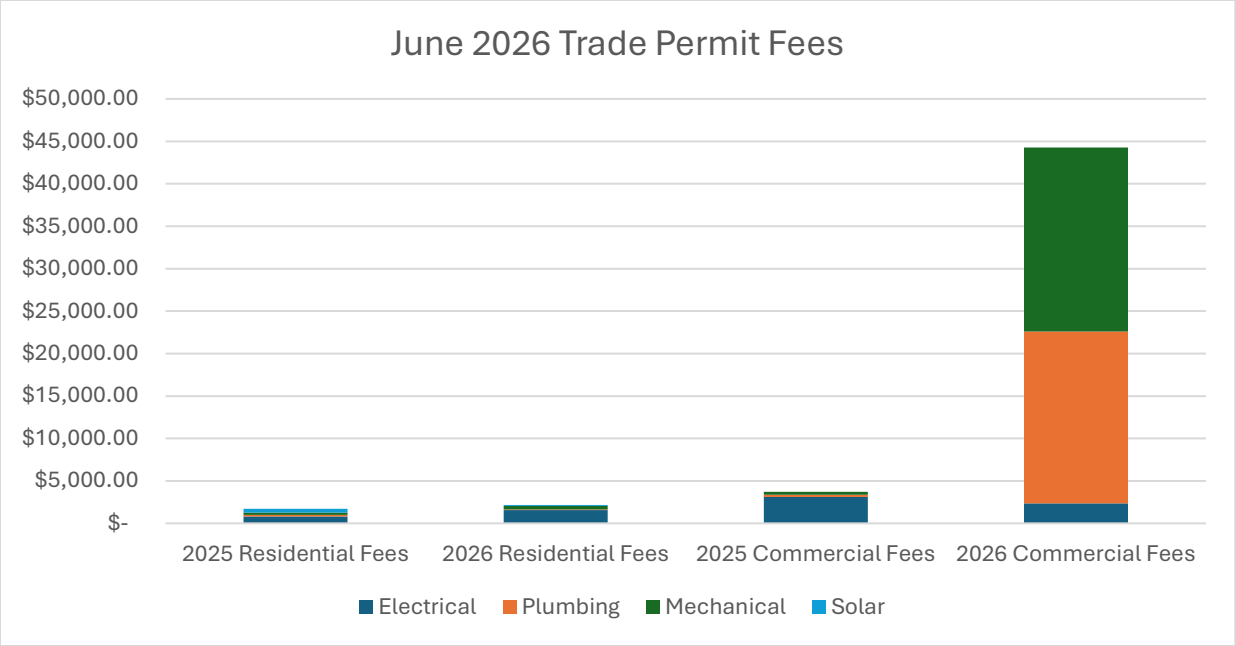

June 2026 Building Permit Valuation
$7,000,000.00
$6,000,000.00
$5,000,000.00
$4,000,000.00
$3,000,000.00
$2,000,000.00
$1,000,000.00
$-
June, 2026
June, 2025
June, 2024
June, 2023
June, 2022
COMMERCIAL IMPROVEMENT VALUATION
MINOR RES. BUILDING VALUATION
ALTER DWELLING VALUATION
NEW DWELLING VALUATION

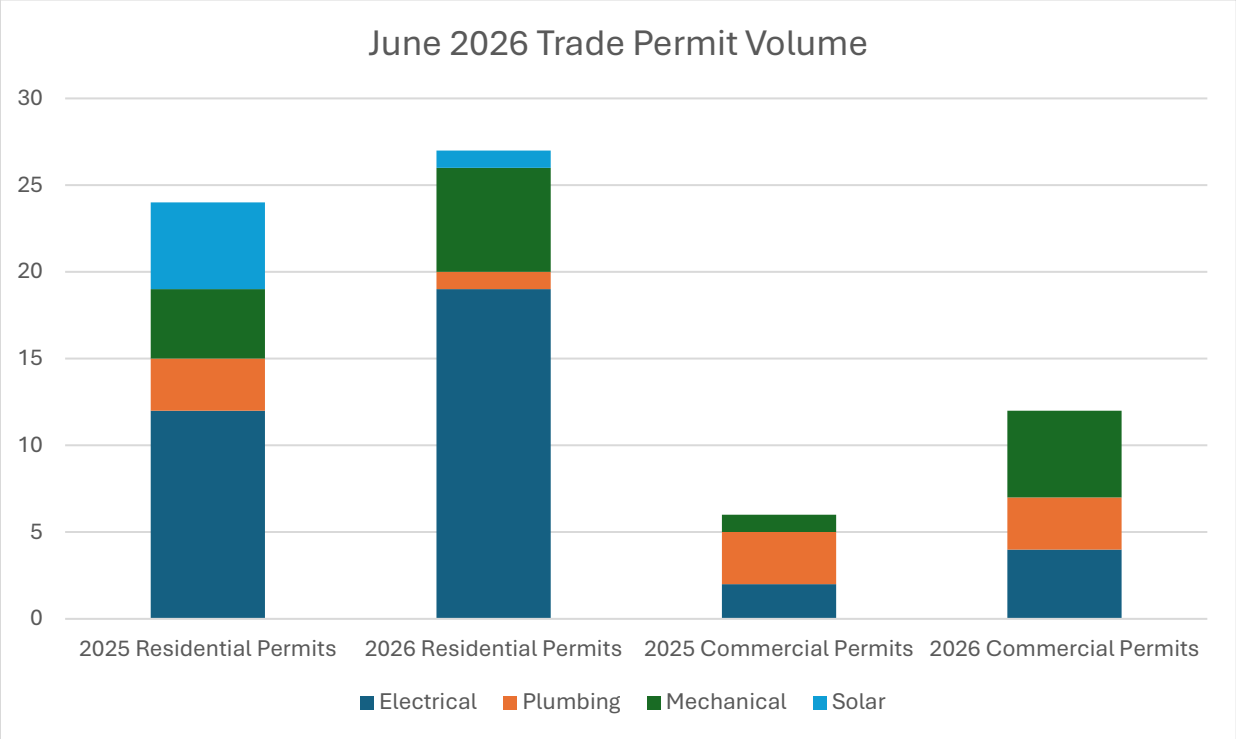
TRADE PERMIT REPORT FOR THE MONTH OF JUNE 2026

MARSHALLTOWN
IOWA

PERMIT NUMBER	LOCATION OF IMPROVEMENT	RESIDENTIAL/ COMMERCIAL	PERMIT TYPE (ELEC., PLUMB., MECH. OR SOLAR)	VALUATION	FEE
ELEC-011923-2026	507 IOWA AVE W	COMMERCIAL	ELECTRICAL	$ 5,000.00	$ 70.00
MECH-012198-2026	214 N 11TH AVE	RESIDENTIAL	MECHANICAL		$ 85.00
MECH-012220-2026	910 E OLIVE ST	COMMERCIAL	MECHANICAL	$ 72,000.00	$ 405.00
ELER-012027-2026	504 THOMAS DR	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012305-2026	916 S 2ND AVE	RESIDENTIAL	ELECTRICAL		$ 85.00
MECH-012283-2026	1007 S 12TH AVE	RESIDENTIAL	MECHANICAL		$ 85.00
MECH-012295-2026	1901 WESTWOOD DR	RESIDENTIAL	MECHANICAL		$ 62.00
ELEC-012210-2026	202 IOWA AVE W	COMMERCIAL	ELECTRICAL	$ 378,460.00	$ 1,940.00
ELEC-012274-2026	2500 S CENTER ST	COMMERCIAL	ELECTRICAL	$ 42,740.00	$ 260.00
ELER-012318-2026	2207 GOVERNOR RD	RESIDENTIAL	ELECTRICAL		$ 85.00
MECH-012309-2026	108 N 12TH ST	RESIDENTIAL	MECHANICAL		$ 62.00
PLMC-011966-2026	1706 S 7TH AVE	COMMERCIAL	PLUMBING	$ 11,000.00	$ 100.00
PLMC-012333-2026	3303 S CENTER ST	COMMERCIAL	PLUMBING	$ 3,000.00	$ 60.00
ELER-012257-2026	305 S 17TH AVE	RESIDENTIAL	ELECTRICAL		$ 85.00
ELEC-012301-2026	110 W SOUTHRIDGE RD	COMMERCIAL	ELECTRICAL	$ 11,000.00	$ 100.00
MECH-012279-2026	106 CRESTVIEW DR	RESIDENTIAL	MECHANICAL		$ 85.00
ELER-012302-2026	1014 S 7TH AVE	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012315-2026	2107 VERMILLION LN	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012316-2026	201 HARMONY DR	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012319-2026	502 E MAIN ST	RESIDENTIAL	ELECTRICAL		$ 62.00
ELER-012320-2026	1607 ELDER RD	RESIDENTIAL	ELECTRICAL		$ 85.00
MECH-012303-2026	2907 S 6TH ST	COMMERCIAL	MECHANICAL	$ 15,000.00	$ 120.00
MECH-012336-2026	2401 S 2ND ST	COMMERCIAL	MECHANICAL	$ 18,936.00	$ 140.00
ELER-012321-2026	1508 BRENTWOOD TER	RESIDENTIAL	SOLAR		$ 95.00
ELER-012367-2026	307 N 8TH ST	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012368-2026	1121 S CENTER ST	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012326-226	212 N 5TH AVE	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012355-2026	414 N 9TH ST	RESIDENTIAL	ELECTRICAL		$ 62.00
MECH-012075-2026	125 S 11TH ST	COMMERCIAL	MECHANICAL	$ 12,164,000.00	$ 60,885.00
PLMC-012076-2026	125 S 11TH ST	COMMERCIAL	PLUMBING	$ 4,006,000.00	$ 20,075.00
ELER-012317-2026	406 N 4TH ST	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012330-2026	608 REYNOLDS RD	RESIDENTIAL	ELECTRICAL		$ 85.00
MECH-012354-2026	306 W MADISON ST	COMMERCIAL	MECHANICAL	$ 11,000.00	$ 100.00
ELER-012380-2026	2430 233RD ST	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012384-2026	919 N 5TH AVE	RESIDENTIAL	ELECTRICAL		$ 85.00
ELER-012383-2026	812 N 5TH AVE	RESIDENTIAL	ELECTRICAL		$ 85.00
MECH-012388-2026	507 W NEVADA ST	RESIDENTIAL	MECHANICAL		$ 62.00
PLMR-012342-2026	408 S 15TH AVE	RESIDENTIAL	PLUMBING		$ 62.00
ELER-012348-2026	1706 S 7TH AVE	RESIDENTIAL	ELECTRICAL		$ 85.00

	Residential Permits	Residential Value	Residential Fees	Commercial Permits	Commercial Value	Commercial Fees	**Total Fees**
Electrical	19	$ -	$ 1,569.00	4	$ 437,200.00	$ 2,370.00	**$ 4,024.00**
Plumbing	1	$ -	$ 62.00	3	$ 4,020,000.00	$ 20,235.00	**$ 20,297.00**
Mechanical	6	$ -	$ 441.00	5	$ 12,280,936.00	$ 61,650.00	**$ 62,091.00**
Solar	1	$ -	$ 95.00	-	$ -	$ -	**$ 95.00**
TOTALS	**27**	**$ -**	**$ 2,167.00**	**12**	**$ 16,738,136.00**	**$ 84,255.00**	**$ 86,507.00**


June 2026 Trade Permit Fees
$50,000.00
$45,000.00
$40,000.00
$35,000.00
$30,000.00
$25,000.00
$20,000.00
$15,000.00
$10,000.00
$5,000.00
$-
2025 Residential Fees
2026 Residential Fees
2025 Commercial Fees
2026 Commercial Fees
Electrical
Plumbing
Mechanical
Solar


June 2026 Trade Permit Volume
30
25
20
15
10
5
0
2025 Residential Permits
2026 Residential Permits
2025 Commercial Permits
2026 Commercial Permits
Electrical
Plumbing
Mechanical
Solar

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To: Mayor and City Council
From:
Meeting Date: July 13, 2026
Re: Appointment of Melinda Beard to the Civil Service Commission, term ending 03/31/27 (replacing Nancy Harris)

Strategic Plan Objective:

Recommended:

Budget Impact:

Description/Background:

Attachments:
None

MARSHALLTOWN
CENTRAL
BUSINESS
DISTRICT

34 W. Main Street
Marshalltown, Iowa
Phone: 641-844-2001
Director@marshalltownmainstreet.org

City Council
Marshalltown, Iowa

July 8, 2026

I am submitting a Façade Improvement Grant request on behalf of Olivia Ogston, owner of Grounded LLC, a coffee shop and community gathering place located at 36 W. Main Street. The building is owned by Willard-Hopkins LLC. This project focuses on exterior signage improvements and the restoration of a significant piece of downtown history.

A key component of this project is the restoration of the historic Willard's projecting sign on the building's north façade. The sign is a recognizable feature of the building and an important connection to the property's history. The proposed work includes prepping, priming, and repainting the sign, along with patching a hole in its base, to protect it from further deterioration and preserve its character and authenticity for years to come.

In addition to restoring the historic sign, Grounded plans to install a new, business-branded "Grounded" sign beneath the Willard's sign, along with die-cut vinyl lettering on the storefront windows. The building's storefront window wraps continuously around the corner from the north-facing to the west-facing elevation without a structural break, so the vinyl treatment must be designed and installed as a single cohesive whole across the full width of the glass to achieve a clean, professional, and legible result. For this reason, the west-facing vinyl is included as an integral part of this north façade request.

I have included estimates for your review.

Façade Improvement Grant
Signage $3,075.00
Sign Restoration (historic Willard's sign) $3,548.00
Total estimated cost $6,623.00

$6,623.00 x 25% reimbursement = $1,655.75
Maximum allowable reimbursement: $8500

The total grant request is $1655.75.

This request complies with the guidelines laid out in the Façade Improvement Grant. Committee members Doug Husak, Cole O'Donnell, and Danielle Lekin voted to approve this grant. Joe Roenfeldt was unavailable.

Thank you for supporting downtown Marshalltown as we continue to grow.

Regards,
Danielle Lekin
Executive Director
Marshalltown Central Business District

2026-126

RESOLUTION TO APPROVE THE FACADE GRANT APPLICATION FOR GROUNDED LLC, AT 36 WEST MAIN STREET, MARSHALLTOWN, IOWA

WHEREAS, the City created a program under which grants are provided to owners or business tenants of buildings in the Urban Renewal Area No. 4 for the purpose of improving building facades (the "Façade Improvement Program") and the Marshalltown Central Business District administers the Façade Improvement Program; and

WHEREAS, the Downtown Incentive Grant Committee has received an application for 36 West Main St., which is owned by Olivia Ogston, DBA Grounded, LLC, exterior signage improvement and restoration of historic signage; and

WHEREAS, the property owner(s) or business tenant(s) who will make at least $5,000 in qualifying improvements are eligible to receive a matching grant and the grant can reimburse eligible construction costs up to 25% or up to $8,500 for a 1 story structure or $12,500 if it also relates to upper story improvements, whichever is less; and

WHEREAS, the owner has provided an estimate of eligible construction costs of $6,623.00 and 25% of costs being $1,655.75; and

WHEREAS, the Downtown Incentive Grant Committee is recommending that Council approve this grant application since the project meets the requirements and funds certified for the façade grant are available to cover this expenditure.

THEREFORE, IT IS HEREBY RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, to approve the grant up to $1,655.75 for the reimbursement to Olivia Ogston, DBA Grounded, LLC, for the facade improvement at 36 West Main St.

Passed this 13th day of July 2026, and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

Alicia Hunter, CMC, City Clerk

Marshalltown Central Business District
Façade Grant Application

Property Information:

Address: 36 W. Main St Marshalltown, IA 50158

Current Tenant (Business Name): Grounded

Use: Commercial Zoning: Urban Core

Applicant Information:

☑ For IRS purposes, please check if this is where payment is to be sent, if grant is approved.

Name of Applicant: Grounded LLC

Mailing Address: 1208 Summit St Marshalltown IA
Street City, State Zip

Phone: 641.328.2031 Fax: _____ Cell: _____

Owner Information (If different from applicant information):

☐ For IRS purposes, please check if this is where payment is to be sent, if grant is approved.

Legal Name of Owner: Willard-Hopkins LLC

Mailing Address: 36 W. Main St Marshalltown IA 50158
Street City, State Zip

Phone: _____ Fax: _____ Cell: 641.751.2736

Proposed use of funds (Check all that apply)		Est. Cost
___	Awning	$
___	Awning with façade project	$
___	Brick cleaning and tuckpointing	$
___	Exterior lighting	$
___	Painting of exterior surface	$
___	Preservation of architectural elements	$
___	Removal of inappropriate elements	$
X	Signage Vinyl window decor signs, blade sign install	$ 3075.00
___	Storefront rehabilitation/restoration	$
___	Window and/or door repair	$
X	Other; explain Sign restoration	$ 3948.00
	Total estimated cost	$ 6023.00
	Grant amount requested	$ 1655.75

Note: *Applicant must provide a copy of all proposed materials and design drawings for estimated scope of work and, upon completion, a copy of the contractor's waiver of lien for evidence of payment. Before reimbursement, a member of the* Main Street Downtown Incentive Committee *must inspect that the work has been completed, as well as contractor invoices and proof of payment to contractors for work completion must be submitted. The* Main Street Downtown Incentive Committee*/City reserves the right to request additional information.*

I hereby affirm that I have full legal capacity to authorize the filing of this application and that all information and exhibits herewith submitted are true and correct to the best of my knowledge. The owner invites MCBD representatives to make all reasonable inspections, investigations and take pictures of the subject property during the processing period of this request.

I understand that this is a voluntary program. I also understand the Main Street Downtown Incentive Committee*/City* **has the right and discretion to approve or deny any project portions thereof.**

I authorize the use of any pictures involving this project by the Main Street Downtown Incentive Committee*/City*

Mirna Ogstron 7/1/26

Signature of Applicant **Date**

5/1/26

Signature of Owner **Date**

0

Return to:
Marshalltown CBD, ~~Debbie Millizer, Director~~ Danielle Letin
34 W. Main
Marshalltown, IA 50158
Phone: 641-844-2001 Fax: 641-844-2002
director@marshalltownmainstreet.org

Work commenced prior to approval of the Façade Grant Application is not eligible.

Grounded is requesting Façade Improvement Grant assistance to complete a series of exterior signage and building improvements to the north façade of 36 W Main Street. These improvements will enhance visibility, strengthen the business's identity, and contribute to the continued vitality of Downtown Marshalltown.

A key component of this project is the restoration of the historic Willard's projecting sign on the building's north façade. The existing sign is a recognizable feature of the building and an important connection to the property's history. The sign requires repainting and restoration to protect it from further deterioration caused by exposure to the elements. Preserving this historic feature supports the character and authenticity of the downtown district while ensuring it remains a visible and attractive asset for years to come.

In addition to restoring the historic sign, Grounded plans to install a new, business-branded "Grounded" sign beneath the Willard's sign. This new signage will clearly identify the business to pedestrians and motorists while preserving the iconic historic element above it, allowing the two signs to work together — honoring the building's history while establishing a distinct identity for the current business. Additional vinyl signage will be installed on the storefront window to increase visibility from the street and better communicate the products and services offered within.

The proposed vinyl signage includes the portion of the storefront window that faces west, and this scope is a necessary part of the north façade project rather than a separate undertaking. The building's storefront window turns the corner of 36 W Main Street, running continuously from the north-facing elevation onto the west-facing elevation without a structural break, mullion, or separate frame dividing the glass. In practice, it is a single window and a single design surface — not two distinct windows that happen to share a corner. Applying vinyl signage to only the north-facing portion of that glass would bisect one continuous design element, leaving the lettering, graphics, or branding visually cut off at the corner and creating an inconsistent, unfinished appearance from both Main Street and the side street. Because the storefront reads as one unit to anyone walking or driving past, the vinyl treatment must be designed and installed as a single cohesive whole across the full width of the glass, including the west-facing portion, in order to achieve a clean, professional, and legible result. For this reason, the west-facing vinyl is included as an integral part of this north façade request.

Collectively, these improvements will create a stronger visual presence for the business on its most visible frontage, improve customer navigation, and help attract additional foot traffic to the district. Grounded has quickly established itself as a successful and well-supported downtown business, drawing residents and visitors alike to the central business district. By investing in both historic preservation and enhanced business visibility on this storefront, this project will support the long-term success of a growing local business while contributing to the overall appearance and economic vitality of Downtown Marshalltown.


HAPPY
FATHER'S
DAY!
Let's go FISHING
OPEN
HOURS
M-F 6:30-2
AT. 7-2
ateful TO BE
ERVING YOU
36 W MAIN ST
Ground
ESTD 2025


36 W MAIN STREET
A GATHERING PLACE
Grounded
EST. 2025
OPEN
HOURS
M-F 6:30-2
SAT. 7-2
Grateful TO BE
SERVING YOU!
Kirkwood


READY TO
HAPPY
FATHER'S
DAY!
OPEN
Grounded
DAD


ENJOY
DAD JOKE
Grounded


ENJOY
A
DAD JOKE!!

FURS
WILLARD'S
READY TO WEAR

Phillip Curtis
1207 ½ S 12th AVE
Marshalltown, IA 50158

Estimate

#0166

PREPARED FOR
Janelle Carter
Willard's Building
34 E Main St
Marshalltown, IA 50158

PREPARED DATE
June 30, 2026

ITEM	QTY	PRICE	TOTAL
Painting Sign			
Prepping sign for paint, removing loose paint and priming as needed. Patching over hole on bottom with sheet metal. Painting sign and letters.		Material and labor $2,400	
Does not include cost for a lift			

STAR EQUIPMENT LTD - AMES

2100 EAST LINCOLN WAY
AMES, IA 50010, US
(515) 233-9500
leadsamrent@starequip.com

QUOTE - OPEN

16164

Location: AMES
Rental Out: 8/3/2026 4:05 PM
EST Rental In: 8/10/2026 4:05 PM

QUOTED TO	CONTACT	SHIP TO
WILLARD HOPKINS LLC 610 ELMWOOD DRIVE MARSHALLTOWN, IA 50158 (641) 352-8673 jacarter000@gmail.com Purchase Order# quote	Name WILLARD HOPKINS LLC Phone (641) 352-8673 Ext: Email jacarter000@gmail.com Driver License	Job #

Rental Items

Ship via: Customer Pickup

Item No	Description	Quantity	EST Call Off Date	Estimated Amount
011048A	SCISSOR LIFT ROUGH TERRAIN 33FT DSL 69IN Serial#: A200011048 Model#: SJ6826RT Year: 2026 Make: MS *$350.00/Day; $525.00/WkEnd; $700.00/Wk; $1,400.00/28Day; Asset Note: THIS MACHINE REQUIRES ANSI/OSHA CERTIFI- CATION TO OPERATE. ITS CUSTOMERS RESPON- SIBILITY TO MAKE SURE THEY ARE CERTIFIED SURE THEIR OPERATOR IS PROPERLY TRAINED*	1.00	EST Return Date 8/10/2026 4:05:00 PM	$700.00

Product & Services

Description	Quantity	Price	Total Amount
DLR-DELIVERY RENT (FREIGHT)	1.00	$175.00	$175.00
PUR-PICKUP RENT (FREIGHT)	1.00	$175.00	$175.00
REP-RENTAL EQUIPMENT PROTECTION PLAN			$98.00

Total Rental:	$700.00
Total Services:	$448.00
SubTotal (Includes discount of $0.00):	$1,148.00
Use/Sales Tax - IA	$0.00
Total:	$1,148.00
Payments Made:	
Balance Due:	$1,148.00

I have received sufficient safety and operational instructions on the above equipment, tools, or forms. I understand these instructions and will instruct others in their safe and proper use. I have read the terms on the accompanying this agreement and I understand they become a part of this agreement. All equipment has been received by the lessee in good safe operable condition. Quantities are subject to verification by lessor. I understand the lessor can and will pick up the above items if the lessee becomes delinquent in their payments. All values are subject to change without notice and do not include accessories, tax, freight, and other miscellaneous charges. By signing this agreement I attest This rental is taxed or not tax for the reasons given above at the time of rental.

!!! Important Contract Provisions in the accompanying PDF !!!

Signature



STAR EQUIPMENT LTD - AMES

2100 EAST LINCOLN WAY
AMES, IA 50010, US
(515) 233-9500
leadsamrent@starequip.com

QUOTE - OPEN



Location: AMES
Rental Out: 8/3/2026 4:05 PM
EST Rental In: 8/10/2026 4:05 PM

TERMS AND PROVISIONS OF LEASE

1. The Lessee agrees to lease from the Lessor the equipment items in the quantities and at the rentals indicated, with an option, as hereinafter described, to purchase said items at the unit purchase price prevailing at the start of the lease/rent. The Lessee's rental obligation shall commence immediately upon the date of shipment and continue on the terms and conditions hereinafter stated. All rentals shall be due and payable on receipt of invoice or as stated. Lessee shall have the right to return equipment at any time, it being strictly understood and agreed that there shall be a minimum rental period of one month or as stated, and all rentals shall be prorated after the expiration of the minimum period. The Lessee's rental payment obligation shall continue despite damage to or theft of the equipment and the Lessee shall be obligated to promptly notify the proper authorities in the event of theft.

2. The Lessee hereby agrees that the rental equipment will not be removed from the State of Iowa nor subleased nor assigned to another person or entity without the prior written consent of the Lessor. The Lessee agrees not to use the equipment and machinery hereby leased more than eight (8) hours in any one day, nor more than forty (40) hours in any week, unless provision for additional compensation for overtime is made with Lessor.

3. Lessor warrants that such equipment will be free from defects in material and workmanship at the time of delivery. Any claim under the above warranty must be made within a reasonable time after delivery. Charges for correcting defects will not be allowed, nor can equipment returned for credit be accepted, unless Lessor is notified in writing and the return or correction is authorized in writing. This warranty will not apply to any equipment which has been subject to misuse, neglect or accident. Lessor shall in no way be liable for indirect, consequential, special or resultant damages, including, without limitation, personal injuries, loss or damage to any property of any kind, or any other injury whatsoever, whether caused, directly or indirectly by, or arising in connection with, the rental, purchase, installation, or use of the equipment. The sole liability of Lessor in connection with the rental, purchase, installation or use of the equipment shall be for the repair or replacement of defective parts or equipment as provided herein, and except as expressly hereinabove provided, LESSOR MAKES NO GUARANTEE OR WARRANTY, EXPRESS OR IMPLIED, INCLUDING, WITHOUT LIMITATION, WARRANTIES OF FITNESS OR MERCHANTABILITY WITH RESPECT TO THE EQUIPMENT LEASED OR SOLD HEREUNDER.

4. Should any of the machinery, equipment, or appurtenances be received and accepted by the Lessee from any drayman, railroad company or any other carrier transporting same in a damaged condition, or with any of the machinery, equipment, parts or appurtenances missing, it shall be the duty of the Lessee to obtain from said drayman, railroad company or other carrier a written acknowledgment of the damage or shortage. The failure on the part of the Lessee to obtain such statement or acknowledgment upon his receipt and acceptance of said machinery, equipment, parts and appurtenances shall be treated as an acceptance of said machinery, equipment, parts and appurtenances in good, safe, serviceable condition and fit for use. Any damage or loss which has occurred and is not covered by a written acknowledgment or statement as aforesaid, or which occurs after acceptance of said property, shall be repaired and replace at the expense of the Lessee. Il the machinery, equipment, parts or appurtenances are damaged or lasts in transportation and the Lessee furnishes to the Lessor a written detailed acknowledgment and statement from the carrier setting forth the character of damage and loss, the Lessor agrees to use reasonable diligence in having said damage repaired and loss replaced within a reasonable time, but the equipment shall be deemed to have been delivered on the date of the acceptance thereof from the carrier.

5. In the event of notice to the Lessor by the Lessee that the equipment is not in good, safe and serviceable condition and fit for use upon its arrival, the Lessor shall have the right at its option, either to put said equipment in good, safe and serviceable condition and fit for use, to the approval of the Lessee, within a reasonable time, or to cancel this lease without obligation or liability for any damages or charges of any kind.

6. The Lessor shall use reasonable care to see that the equipment is in proper working condition before shipment to Lessee. It is not to be actually operated or tested unless such operation or test is deemed necessary by Lessor or unless Lessee shall request such operation or test in writing, in which event the Lessee will be notified of the time and place of said operation and test and shall be permitted to be present during said operation and test. If having requested it, Lessee fails to be present at the time of operation and test, Lessee agrees that said equipment as turned out is in proper operating condition.

7. The Lessee agrees to maintain said machinery and equipment in the same condition as when delivered to it by Lessor, usual wear and tear excepted, and to pay all claims and damages arising from defects therein, or from the use and handling of said machinery and equipment, whether from injuries to the person or property, and to pay for all damages to the equipment, except the usual and ordinary wear and tear, during the life of this contract. All equipment rented by Lessee shall, at the termination of this Lease, be returned to Lessor's warehouse in the same condition as such equipment was in when it left lessor's warehouse, reasonable depreciation through careful use excepted, and without excessive wear to, tires, buckets, blades, and other equipment items, and in the case of forming products, cleaned and treated with a release agent and ready for use. Any equipment not returned shall be billed at the prevailing unit price in effect at the time of such billing, and any equipment damaged shall be repaired and replacement made in such manner as in the sole discretion of the Lessor is deemed necessary, and at the expense of the Lessee, and the Lessor shall have the right to collect, from Lessee, such amounts as it has expended or incurred in such repaired and replacement, together with rentals, prorated to the date repairs are completed. Any proration shall be based on the applicable monthly charges.

8. The Lessor does not guarantee that this equipment is appropriate for the intended purposes of the Lessee. It is understood between the parties that the Lessor is not the manufacturer of the equipment herein leased, nor the agent of the manufacturer of said equipment, and that no warranty against patent or latent defects in material, workmanship or capacity is given, nor that said equipment will meet the requirements of any law, rules, specifications or contracts which provide for specific machinery or apparatus or special methods other than the specifications of the original manufacturer of said equipment and as set forth in the manufacturer's catalogues and representations wherein said machinery and equipment is listed and described.

9. In the event the Lessee accepts the machinery and equipment as herein provided and thereafter the said machinery proves defective or unfit for use because of accident or otherwise, or if for any other reason Lessee desires to discontinue the use of said machinery or equipment, the only remedy of Lessee shall be to return the machinery to Lessor and terminate the contract as herein elsewhere provided by paying all rental charges and other charges herein provided, which in no event shall be less than the transportation charges on said machinery and equipment and minimum rental herein provided.

10. The Lessor reserves the right without penalty or obligation to suspend shipments of equipment or materials covered by this agreement in the event of strikes, labor or transportation interruption, accident to plant or equipment, fire, floods, acts of God, or other contingencies beyond the control of the Lessor.

11. In the event of accident to or breakage of any part of the equipment Lessee may have the same repaired by any competent person, firm or corporation at its own expense, or upon notice to the Lessor as to such breakage or accident, the Lessor may repair said machinery for the Lessee, using reasonable diligence to make said repairs or replacement in the shortest possible time, and the Lessee agrees to pay the Lessor its regular charges for any material or labor upon demand; in the event any work is done outside of Lessor's regular hours, including work necessary by wear and tear, by reason of which Lessor shall be required to pay double time and other overtime charges to its employees or to anyone doing the work for Lessee, all such charges will be paid by the Lessee to the Lessor.

12. The Lessee agrees to pay the Lessor for all loss and damages occasioned by fire, flood, accident, explosion, wreck, an act of God or any other causes that may occur during the life of this lease and until such machinery has been returned into the possession the Lessor and accepted by it. For the purpose of finding the valuation of said property in order to determine the loss damage or injury thereto, it is agreed by the parties hereto that the value as hereinbefore stated shall be a true and just value forming a basis for such adjustment. In making such adjustment it is understood that no rentals theretofore paid or due shall apply to the payment of such loss.

13. The Lessee further agrees to indemnify the Lessor against all loss, damage, expense and penalty arising from any action on account of any injury to person or property of any character whatsoever occasioned by the operation, handling or transportation of any of the equipment during the rental period, and while said machinery and equipment is in the possession or under the custody and control of Lessee.

14. Lessee agrees not to subject the equipment to abuse or misuse and to comply and conform to all laws, ordinances, rules and regulations relating to its possession, safe and proper use and maintenance of the equipment, and hold Lessor harmless against actual or asserted violations thereof. Lessee further agrees to pay promptly when due any taxes and other charges against or upon the possession, use or rental of the equipment during the rental term.

15. The title to the property herein and to all replacements thereof and substitutions therefor is and shall remain in Lessor, and said machinery and equipment shall not become a part of any building, by being placed therein or by being annexed thereto.

16. The Lessee agrees, whenever requested by Lessor, to give Lessor the exact location of all of the machinery and equipment covered by this lease and further agrees to give Lessor immediate notice of any levy attempted upon said equipment or if said equipment from any cause becomes liable to seizure, and to indemnify Lessor against all loss and damage caused by any such action. The Lessor shall have the privilege at all times of entering any job, building or location where the above property is being used, for the purpose of inspection, and reserve the privilege of immediate removal of said machinery and equipment, if it is being overloaded or taxed beyond its capacity or in any manner being abused or neglected.

17. Should any of the provisions of this lease be violated by Lessee the rental for the entire period herein specified shall become forthwith due and payable, and the Lessor or its agents may, without notice enter the premises occupied by Lessee without being a trespasser thereon and take possession of and remove said equipment with or without process of law. In the event any action as hereinbefore set forth becomes necessary the Lessee agrees to pay, in addition to other charges herein specified, all costs of removal of said machinery from the possession of the Lessee and all freight, demurrage, storage, labor or other charges on or against said property incurred during or by the removal, shipping and return to the possession of the Lessor at Des Moines, Iowa, or equivalent point designated by Lessor.

18. The failure of the Lessor at any time to require performance by the Lessee of any provisions hereof shall in no way affect the right of the Lessor hereinafter to enforce the same. Nor shall the waiver by the Lessor of any breach of any of the provisions hereof be taken or held to be a waiver of any succeeding breach of such provision or as a waiver of the provision itself.

19. Any lay out drawings furnished by Lessor or Lessee are provided as a service to Lessee to illustrate conceptually the assembly of Lessor's products only. Such layout drawings are not intended to be fully directive nor cover engineering details on Lessor's products, or equipment or materials not furnished by Lessor nor the interconnection therewith. Inasmuch as Lessor does not control jobsite assembly or procedures, grade or quality of materials or equipment supplied by others, it is the responsibility of Lessee to integrate Lessor's drawings into composite drawings suitably complete for construction purposes consistent with safe practice and overall project objectives.

20. In the event Lessee wishes to purchase any or all of the items listed herein, Lessee shall have the option to do so at the prevailing purchase prices subject to the terms and conditions hereinafter stated, by actual service upon Lessor of written notice to that effect to its general office at 1401 Second Avenue, Des Moines, Iowa 50314. Any purchase of leased equipment is subject to credit approval of such transaction by Lessor.

21. The option to purchase leased equipment shall terminate upon the return of such equipment to the Lessor or upon receipt by Lessee of an invoice for the sixth month of rental billing for such equipment, whichever shall first occur, unless otherwise agreed by the parties. It is further understood and agreed by and between the parties hereto that title to all equipment on rental shall remain in Lessor, and in the event Lessee duly exercises its option to purchase such equipment, title shall not pass to the Buyer, but shall remain vested in the Seller until the entire purchase price, all rental payments, and any outstanding late charges or service bills are paid.

22. Lessor shall have the• option at any time to terminate this lease agreement by giving to Lessee at least thirty days' prior written notice of termination, unless otherwise stated.

23. Lessee agrees to pay all rentals when they are due, and for all damages and other due, and for all damages and others sums due Lessor under this Contract as soon as the loss occurs or services are rendered or materials are furnished. All past due amounts shall bear interest at the highest lawful contract rate of 1 1/2% per month. If it becomes necessary to effect collection through assistance of an attorney, the Lessee agrees to pay reasonable attorney fees in connection therewith. The taking of notes or renewals covering rentals herein specified shall not in any manner whatsoever change or invalidate the terms and conditions of this Lease.

24. In case any matter is written or typed into this printed contract other than such as is necessary to fill the blanks provided therein, such matter shall be deemed in addition to the contract and it is specifically understood and agreed that such added matter is not in any manner whatsoever intended to alter the meaning or intention of the printed clauses of the contract and in case of conflict and inconsistency between the printed portions shall control and any written or typed clause in conflict therewith shall be treated as void.

25. This agreement contains the full and entire agreement between the parties hereto, and shall be effective from and after its acceptance by Lessor as signified by signature hereon subject to credit approval by Lessor's Credit Department. This agreement shall not be amended or altered in any manner, unless such amendment or alteration is in writing and executed on behalf of Lessor by one of its officers at its general office at 1401 Second Avenue, Des Moines, Iowa. This agreement shall be construed in accordance with the laws of Iowa.

REV. 08/2013

VOLT SIGNS

WWW.VOLTSIGNS.COM
Sign Manufacturing

INVOICE

INVOICE# Volt-054112600

Invoice Date: 06/01/2026

Bill To:

Grounded LLC - Olivia Ogston

36 W Main Street,
Marshalltown IA, 50158

groundedmtown@gmail.com

SALES PERSON

Chris Rivers

Phone: (855) 490-7446
Email: chris@voltsigns.com

PRODUCT	UNIT PRICE	QTY	TOTAL
Outdoor Sign 111" Double Sided Blade Sign Size: 111" (W) x 17.61" (H) Material: Metal (Stainless Steel Painted) Type: Double sided non illuminated	$3,082.00	1	$3,082.00



Included at no additional cost:
- Free delivery
- Installation
- Installation template
- All mounting hardware

SUBTOTAL	$3,082.00
DISCOUNT	-$617.00
TOTAL	**$2,465.00**

TERMS AND CONDITIONS

- **Production Timeline:** Production will commence only after full payment for the sign has been received.
- **Turnaround Time:** The estimated production and delivery timeline is 16 to 18 working days from the date of payment confirmation. Working days exclude weekends and public holidays. Production started once we get permit for sign.
- **Inclusions:** The quoted price includes fabrication and delivery of the signs as specified in the invoice.
- **Payment Terms:** Full payment is required to initiate production. No work will begin until payment is received in full.
- **Shipping:** Shipping is free for the sign

THIS IS A COMPUTER-GENERATED INVOICE AND DOES NOT REQUIRE A SIGNATURE.

(855) 490-7446 info@voltsigns.com 2222 W Grand River Ave STE A
Okemos MI 48864 USA

Cassidy Goodman
2224 280th Street
Haverhill, IA 50120
Phone: 641-485-5558

QUOTE

DATE
6/15/2026

CUSTOMER

Olivia Ogston - Grounded
Marshalltown, Iowa 50158
641-328-2031

DESCRIPTION	AMOUNT
DIE CUT VINYL & APPLICATION • *FRONT WINDOW LEFT: LOGO, "ESPRESSO • MATCHA • LATTE"* • *FRONT WINDOW RIGHT: LOGO, "COFFEE • SCONES • TEA"* • *SIDE WINDOW LEFT: "CINNAMON ROLLS"* • *SIDE WINDOW RIGHT: "COOKIES MUFFINS"* • *SIDE DOOR: "GROUNDED" SCRIPT, HOURS* • *FRONT DOOR: HOURS*	$610.00

THANK YOU FOR YOUR BUSINESS!

TOTAL: $610.00

CHECKS CAN BE MADE OUT TO "CASSIDY GOODMAN" AND MAILED TO THE ADDRESS IN THE UPPER LEFT CORNER, PAYMENT CAN BE SENT VIA PAYPAL TO CASSIDYMILLER92@GMAIL.COM OR VIA VENMO TO CASSIDY-MILLER-5

IF YOU NEED TO SEND PAYMENT VIA A DIFFERENT METHOD, PLEASE CONTACT CASSIDY FOR OTHER OPTIONS

IF YOU HAVE ANY QUESTIONS REGARDING THIS INVOICE PLEASE CONTACT CASSIDY GOODMAN VIA EMAIL: CASSIDYGOODMANCREATIVE@GMAIL.COM OR PHONE 641.485.5558

THANK YOU!



Concept Rendering showing business signage installed below repainted historic signage with canvas awning shown in Sunbrella *Ivy 4632-0000* to reflect business color scheme. The sign can be lit with Neon or Leon to reflect the style of the original sign. Window logographics promote business branding in a slightly altered format for legibility. Additional graphics highlight business offerings.



Concept Rendering showing business signage installed below repainted historic signage.



Concept Rendering showing business signage installed below historic signage.



Concept Rendering showing business signage installed below historic signage with canvas awning in Sunbrella *Linen 4633-0000* to complement existing sign color.


111.00"
17.61"
A GATHERING PLACE
Grounded
ESTABLISHED 2025


Willard
Grounded
EST 2025
A GATHERING PLACE
OPEN
ESPRESSO • MATCHA • LATTE
HOURS
M-F 6:30-2
SAT. 7-2
Grateful TO BE
SERVING YOU!
16 W MAIN STREET
Grounded
MONDAY-FRIDAY 6:30-2:00
SATURDAY 7:00-2:00
SUNDAY CLOSED
Willard
Grounded
EST 2025
A GATHERING PLACE
COFFEE • SCONES • TEA

CINNAMON ROLLS

COOKIES • MUFFINS

36 W MAIN STREET

A GATHERING PLACE

Grounded

EST. 2025

MONDAY–FRIDAY	6:30–2:00
SATURDAY	7:00–2:00
SUNDAY	CLOSED

PROUD MEMBER
MARSHALLTOWN
AREA CHAMBER
OF COMMERCE

Kirkwood
ALUMNI-OWNED
BUSINESS

MCBD - Main Street Program, Façade and Code Grants - since inception

F=Façade
C=Code

Year	B=Both	Address	Owner	Grant Amt	Total Investment
2006	F	36 E Main St	Those Ink Guys	5,003.00	$20,015
2007	F	219 E Main St	Bob's Furniture	7,110.00	$30,325
2007	F	117 W Main St	Mike's Bikes	7,395.00	$31,927
2008	F	118 W Main St	Headliner	5,743.00	$22,973
2010	F	107 N Center St	Showroom Auto	21,698.00	$179,528
2010	F	118 E Main St	Peglow Law	8,500.00	$49,545
2010	B	101 W Main St	Devaul Inc	14,994.00	$105,000
2010	F	5 W Main St	Ocean City	16,693.00	$91,243
2011	B	4 E Main St	Zamora Market	2,688.50	$50,000
2012	B	5 W Boone St	Don Anderson	13,121.50	$160,609
2013	B	134 E Main St	Common Bond	45,500.00	$8,000,000
2013	B	119 E Main St	Kester	20,000.00	$160,000
2014	F	105 W Main St	McGregor - Antique	12,500.00	$180,000
2015	B	125-131 E Main St	Hagstrand - Kibbey (Downtown I	50,972.50	$282,776
2015	C	208 E Church St	Aaron Benscoster	20,000.00	$490,000
2015	F	16 E Main St	CGA	5,740.00	$22,960
2015	F	119 E Main St	Kester	5,445.70	$24,053
2015	F	207 E Church St	Stufflebeam Plaza	2,583.75	$29,622
2017	B	116 W Main St; Optical Center	Schossow	8,500.00	$38,650
2019	F	216-218 E. Main St.	Hawkins & Urbanowski	2,539.50	$10,158
2019	F	14 E. Main: Northwestern	CGA Properties	8,371.75	$33,487
2019	F	17 N. 1st St.	Avalos	8,500.00	$35,303
2019	F	19-21 S. 2nd Ave	Hagstrand	8,368.68	$33,475
2019	F	30 E Main (Façade)	Miller	5,500.73	$22,003
2019-328	F	128 E. Main Street (Façade)	CKROBIN: Craig Robinson	1,821.16	$7,285
2019-336	F	116 W Main St; Optical Center (East wall)	Schossow	12,500.00	$84,240
2020-065	C	207 E. Main St. (Code upgrade)	Grey: Dave's Bar	3,819.50	$15,278
2020-160	F	102 E. State Street	Big 8 Tyre	4,869.82	$19,479
2020-172	F	207 E. Main St. (Facade upgrade)	Grey: Dave's Bar	3,873.40	$15,494
2020-190	F	32 E. Main/8 N 1st St	Bplus Properties (SportsPlus & I	8,558.75	$34,235
2020-195	C	201 E. Main Street (Code upgrade)	M'town Senior Living Residences	20,000.00	$103,580
2020-195	F	201 E. Main Street (Facade)	M'town Senior Living Residences	21,408.50	$121,484
2020-239	F	4 E. Main Street (Façade)	Zamora's Fresh Market	12,500.00	$102,356
2020-274	F	14-16 E. Main St (Façade)	Matt Garber (NW Mutual & CGA	4,250.00	$17,000
2020-275	C	13 N. 1st Street (Code upgrade)	Gabriella Vagas Avalos	16,569.01	$66,276
2020-279	F	120 E. Main Street (Façade)	Sonia Morceigo (7 Rayos Liquor	3,009.38	$12,250
2020-316	F	118 W. Main St. (Façade)	Marla Grabenbauer (Headliner)	1,712.44	$7,560
2020-317	C	210 E. Main St. (Code upgrade)	Deim Holdings LLC	5,342.55	$21,370
2021-164	C	4 E. Main Street (Code)	Zamora's Fresh Market	17,746.75	$70,987
2021-254	F	202 E. Church St. (Façade)	REM Homes LLC	15,190.91	$60,764
2021-218	C	207 E. Main St. (Code upgrade 2nd story)	REM Homes LLC	-	$0
2021-335	F	34 W. Main (Façade)	Hopkins Property LLC	21,000.00	$305,310
2021-336	C	34 W. Main (Code)	Hopkins Property LLC	19,492.50	$77,970
2021-337	F	36 W. Main (Façade)	Willard Property LLC	38,000.00	$388,608
2021-338	C	36 W. Main (Code)	Willard Property LLC	20,000.00	$116,955
2022-059	F	26 E. Main (Façade)	Simms Construction LLC	12,500.00	$71,181
2022-060	C	26 E. Main (Code)	Simms Construction LLC	20,000.00	$131,150
2022-242	F	119 E. Main West & North sides (Façade)	K&K Preferred Properties	20,098.52	$89,193
2023-068	C	119 E. Main (code)	K&K Preferred Properties	12,223.16	$48,893
2023-069	F	119 E. Main (Façade east side)	K&K Preferred Properties	2,315.75	$9,263
2023-070	F	123 E Main (Façade south side)	K&K Preferred Properties	5,266.30	$21,065
2023-174	F	123 E Main (Façade north side)	K&K Preferred Properties	4,384.33	$17,537
2024-074	C	202 E. Church St. (Code)	REM Properties	20,000.00	$81,554
2024-099	F	11-13 N. 1st St (Façade)	Gabriella Vagas Avalos	3,548.50	$14,194
2024-100	F	17 N. 1st St. (North Side)	Gabriella Vagas Avalos	1,827.50	$7,310
2025-001	F	101 W Church and 27-31 ENE S. 1st St.	Elks Lodge	3,343.03	$13,372
2025-169	C	30 E. Main (Code)	Julie Miller (Escape on Main)	2,250.00	$9,000
2025-170	S	30 E. Main (Safety & Security)	Julie Miller (Escape on Main)	1,750.00	$3,500
2026-	C	32 E. Main (Code)	B Plus Properties LLC	3,358.50	$13,434
2026-	F	36 W Main (Façade)	Grounded, LLC	1,665.75	$6,623
		SUB-TOTAL		**673,664.62**	**12,289,402.05**
COUNCIL REALLOCATED TO MCBD FOR OPERATIONS DUE TO TORNADO FY19				40,000.00	
		TOTAL COMMITTED		**713,664.62**	
CERTIFIED FUNDS AND CASH ON HAND FOR URA 4				**390,000.00**	
9-28-19 Council approved additional funding for FY20 from TIF Cash on Hand				**20,000.00**	
9-28-19 Council approved additional funding for FY21 $40,000				**40,000.00**	
7-13-20 Council approved additional funding for FY21 $80,000				**80,000.00**	
11-23-20 Council approved for FY22 (Res 2020-323) $40,000				**40,000.00**	
11-22-21 Council approved additional funding for FY22 with cash on hand $80.000-7,000-3873.40 Faç				**80,000.00**	
11-22-21 Council approved funding for FY23 (Res 2021-341) $50,000				**50,000.00**	
11-28-22 Council approved funding for FY24 (Res 2022-335) $50,000				**50,000.00**	
11-xx-23 Council approved funding for FY25 (Res 2023-xxx) $50,000				**50,000.00**	
11-25-24 Council approved funding for FY26 (Res 2024-266) $50,000				**50,000.00**	
12-9-24 Council amended from $250K over 5 years to $350,000 for lighting,camera, garbage				-	Certified partial in FY27
Note: FY27-29 certification will be $75,000					Certified in FY27-29
BALANCE NOT YET ASSIGNED 4/13/26				**136,335.38**	

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Clayton Ender, Assistant Director, Housing & Community Development
Meeting Date:	July 13, 2026
Re:	Resolution Setting a Public Hearing for the Proposed Vacation and Conveyance of a Portion of an Alleyway Located in Block One of Westlake's Third Addition to the Town of Marshall, Marshall County, Iowa

Strategic Plan Objective:
No objective covers this particular item.

Recommended:
Approve resolution setting public hearing date.

Budget Impact:
Cost of publication, legal costs, and recording costs. If vacated and following surplus property for vacated alleys, revenue of $250 which would be used to offset publication, legal, and recording costs associated with this change.

Description/Background:
The city received a request from JBS (formerly Swift Pork Company) for the city to vacate a portion of alley right-of-way. This request stemmed from individuals lighting fires and camping in the current dead-end alleyway. JBS is concerned about damage to their property if those activities would continue, given the proximity to their improved property. If owned by JBS, JBS would be able to better secure and reduce the chance of individuals utilizing this space. The police department was contacted during a recent incident.

City staff have no objection to vacating and transferring this portion.

Housing and Community Development, in consultation with Spanish-speaking city staff, reached out to the two adjacent property owners adjacent to this section and did not receive any interest in the alley. The one comment staff did receive was the neighbors were okay with JBS getting the alley provided they adjust their fence to secure the area.

In accordance with the City's policy for surplus real property, we have made an attempt to identify utilities within the requested area to be vacated to understand willingness for right-of-

way to be vacated and what, if any, easements need to be created for utilities. The following utilities are believed to potentially have facilities within the requested area based on the Iowa One Call system as well as any comments received by the city:

Alliant Energy	Contacted. Poles Present with OH.	Typical to request retained easement.
City of Marshalltown – Sanitary Sewer	No present utilities in proposed area.	No objection to vacation.
City of Marshalltown – Storm Sewer	No present utilities in proposed area.	No objection to vacation.
Century Link	Contacted. Received Courtesy Notice that they may have utilities in location.	Typical to request retained easement.
Marshalltown Water Works	No present utilities in proposed area.	No objection to vacation.
MediaCom	Overhead Utility Present.	Typical to request retained easement.
JBS (Formerly Swift & Co)	No response.	

We would coordinate with those utilities to reserve easement for their existing utilities should this be vacated and conveyed.

The requested area to be vacated is 120’ x 16’, or 30,502 sf, or 0.04 acres. This alley is not able to be utilized by vehicles presently and is adjacent to a previously vacated alley; therefore, the owner can be offered the area for $250.

The public hearing will be set for July 27, 2026 at the 5:30 pm meeting on the proposed vacation. After the public hearing, the council would make the final determination on the proposal by resolution.

Attachments:

1. 2026-07-13_2026-127_Resolution Setting Public Hearing
2. 2026-07-13_2026-127_Proposed Alleyway Vacation N 8th Ave and Woodbury St

2026-127

RESOLUTION SETTING A PUBLIC HEARING FOR THE PROPOSED VACATION AND CONVEYANCE OF A PORTION OF AN ALLEYWAY LOCATED IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION TO THE TOWN OF MARSHALL, MARSHALL COUNTY, IOWA

WHEREAS, the City of Marshalltown, Iowa, is the owner of a public right-of-way legally described as follows:

THAT PART OF THE EAST-WEST ALLEY LYING SOUTH OF LOT 3 AND SOUTH OF LOT 4 IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION TO THE TOWN OF MARSHALL, MARSHALL COUNTY, IOWA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE SOUTHEAST CORNER OF LOT 3 IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION; THENCE WEST ALONG THE SOUTH LOT LINES OF LOT 3 AND LOT 4 IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION TO THE SW CORNER OF LOT 4 IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION; THENCE SOUTH 16 FEET TO THE NW CORNER OF LOT 9 IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION; THENCE EAST ALONG THE NORTH LOT LINES OF LOT 9 AND LOT 10 IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION TO THE NE CORNER OF LOT 10 IN BLOCK ONE OF WESTLAKE'S THIRD ADDITION; THENCE NORTH 16 FEET TO THE POINT OF BEGINNING, CONTAINING 1,920 SQ.FT./0.04 ACRES TOTAL. SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

WHEREAS, the above-referenced right-of-way is not required for any public purpose and no rights of private persons will be adversely affected by the proposed vacation; and

WHEREAS, the City of Marshalltown hereby proposes that the transfer of said portion of vacated right-of-way shall be subject to all easements of record; and,

WHEREAS, the City Council of the City of Marshalltown, Iowa, find this vacation is in the best interest of the City of Marshalltown; and,

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

Section 1. The City Clerk shall cause to be published the notice required by law, by publication once in the Marshalltown Times-Republican, a newspaper having general circulation in the City of Marshalltown, Iowa, the publication to be not less than four (4) days nor more than twenty (20) days prior to the date hereinafter fixed in the City Hall, 10 W State Street, Marshalltown, Iowa, on July 27th, 2026, 5:30 pm to consider any and all comments filed with the City Clerk or made in open Council to the proposal for conveyance as herein contained and to take final action thereon.

Passed this 13th day of July 2026, and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

Alicia Hunter, CMC, City Clerk

Proposed Alleyway Vacation

MARSHALLTOWN
MORE THAN EVER



MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Heather Thomas, Public Works Director
Meeting Date:	July 13, 2026
Re:	Resolution Approving Agreement for up to $171,710.00 in ADA Curb Ramp Funding with Iowa DOT in Conjunction with the Highway 14 3R Northern Section Project [Iowa DOT Curb Ramp # NHSN-014-5(090)—2R-64 / City # STR25004]

Strategic Plan Objective:
During the October 2025 goal setting report, Highway 14 Corridor Improvements were listed as a continuing goal for Strategy #1, Expand and Improve Development in the Community.

Recommended:
Recommend approving funding agreement.

Budget Impact:
Approving this funding agreement will help reduce the local share of costs for the upcoming Highway 14 project, up to a maximum of $171,710.00.

Description/Background:
Following authorization to apply for funding on this item at the 06/08/26 city council meeting, city staff applied for up to $250,000 of 50/50 cost share funding towards ADA Curb Ramp aspects of the project. Iowa DOT has awarded the city up to $171,710 of 50/50 construction cost share funding. We recommend authorizing city staff to approve this funding agreement.

Iowa DOT is now anticipating a December 2027 bid letting for construction in 2028.

Additional Background from June 8, 2026 City Council
Pedestrian Curb Ramp Construction funding is a program through Iowa DOT with some of the following qualifications:

- Assist cities in complying with the Americans with Disabilities Act (ADA) on primary roads in Iowa cities.
- The city must engineer and administer the project.
- DOT may pay up to 100 percent of the eligible portion of costs.

- Maximum of $250,000 per project.
- Letters of request accepted all year (open funding application period).
- Typical review & response time: 90 days.

Refer to funding request letter for additional details on the request.

Additional Background from October 27, 2026 City Council

In October 2025, Iowa DOT and city staff presented to Council options the city had to include in the Iowa DOT's project. This 3R project covers a section of roadway in need of rehabilitation on Iowa 14, a state primary highway owned by the Iowa DOT. The section extends along three blocks of Anson St and a stretch of 3rd Avenue that extends from Anson to Riverside St. The project also includes a 4 to 3 lane conversion on 3rd Ave from Anson St to the north city limits (near Leo St).

In January 2026, the city hired Foth to expand their scope on the project to include being the design consultant for the city's additional requested scope, which includes:

- 38 Sidewalk Pedestrian Ramps (these are in addition to those Iowa DOT is addressing)
- 7 Traffic Signal Pedestrian Upgrades
- Removal of the Traffic Signal at Riverside St and adjustment to the intersection to eliminate the southern boulevard. (City will hire contractor to remove remainder of Boulevard.)
- 7 Alley aprons – design for reconstruction to become ADA compliant
- 25 storm sewer intake rehabilitation designs
- Median replacement along Anson St
- Grant Application assistance for USTEP and Curb Ramp Funding

Attachments:

1. 2026-07-13_2026-128_Resolution Approving DOT Funding Agreement - Ped Curb Ramp_STR25004
2. 2026-07-13_2026-128_Iowa DOT Funding Agreement - Curb Ramps Agreement

2026-128

RESOLUTION APPROVING AGREEMENT FOR UP TO $171,710.00 IN ADA CURB RAMP FUNDING WITH IOWA DOT IN CONJUNCTION WITH THE HIGHWAY 14 3R NORTHERN SECTION PROJECT
[IOWA DOT CURB RAMP # NHSN-014-5(090)—2R-64 / CITY # STR25004]

WHEREAS, Iowa 14 is a Primary Road under the jurisdiction of Iowa Department of Transportation (DOT) located with the City of Marshalltown, Iowa; and

WHEREAS, the City of Marshalltown, Iowa previously signed into a predesign agreement on October 27, 2025 with the Iowa Department of Transportation for completing a joint project along Iowa 14; and

WHEREAS, the Council authorized city staff to apply for additional funding towards the city's portion of the project; and

WHEREAS, the City has been offered cost share funding (50% Iowa DOT / 50% City) on eligible aspects of ADA Curb Ramp improvements to a project maximum of $171,710.00; and

WHEREAS, the City Council of Marshalltown finds that approving this funding agreement to be in the best interest of the City.

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

Section 1. The City of Marshalltown, Iowa, authorizes and directs staff to sign on behalf of the City of Marshalltown, the Project Funding Agreement No. NHSN-014-5(090)—2R-64, which authorizes ADA Curb Ramp funding be applied towards the city's share of ADA Curb Ramp improvements of the Iowa 14 Project.

Passed this 13th day of July 2026, and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____
Mike Ladehoff, Mayor

ATTEST:

_____
Alicia Hunter, CMC, City Clerk

June 2024

IOWA DEPARTMENT OF TRANSPORTATION
AGREEMENT FOR
CONSTRUCTION OF CURB RAMPS

CITY: Marshalltown

PROJECT NO: NHSN-014-5(090)--2R-64

AGREEMENT NO: (Agreement No.)

STAFF ACTION NO: 373 - 2026 06 22

This is an agreement between the city of Marshalltown, (hereinafter called Recipient), and the Iowa Department of Transportation, (hereinafter called Department), to enter into an agreement for joint or cooperative action after appropriate action by ordinance, resolution, or otherwise pursuant to law of the governing bodies involved.

The Recipient and the Department previously entered into the following agreement(s) for the following funding sources related to the above referenced project:

Funding Source	Agreement No.	Project No.	Full Execution Date
Iowa DOT 3R	2026-P-024	NHSX-014-5(085)--3H-64	10/28/2025)
USTEP	1-26-USTEP-016	UST-014-5(89)--4A-65	

The Department provides funds through the Pedestrian Curb Ramp Construction, a cooperative program to participate in the cost of constructing curb ramps on existing sidewalks within the right of way of primary road extensions. The Department has made these funds available for reimbursement and will share eligible construction costs in the ratio of 50 percent Department funds and 50 percent local funds, up to a maximum amount in Department funds of $250,000 per city per year. The maximum funds available for this project is as noted below.

The Recipient proposes to develop and complete the following described Curb Ramps project:

The DOT shall design, let, and inspect construction of the following project in accordance with the project plans and DOT Standard Specifications:

The work consists of hot mix asphalt resurfacing along Iowa 14 within the City of Marshalltown, beginning at the intersection of Anson Street and Center Street and extending easterly to the intersection of Anson Street and Third Avenue, then continuing northerly to the intersection of Third Avenue and Riverside Street.

The project also includes a four-lane to three-lane roadway conversion along Iowa 14 from the intersection of Anson Street and Third Avenue, extending north to the intersection of Leo Street and Third Avenue.

In addition to the Iowa DOT’s original scope, the City proposes additional improvements to enhance pedestrian mobility and to upgrade existing signalized intersections to comply with current MUTCD standards and proposed PROWAG requirements.

See Exhibit C and D for cost estimate and project location

Pursuant to the terms of this agreement, applicable statutes, and administrative rules, the Department agrees to provide funds to the Recipient for the authorized and approved costs for eligible items associated with project improvements as described above.

In consideration of the foregoing and the mutual promises contained in this agreement, the parties agree as follows:

1. The Recipient shall be the lead local governmental agency for carrying out the provisions of this agreement and shall be responsible for the development and completion of the project.

2. All notices required under this agreement shall be made in writing to the Department and the Recipient's contact person. The Department's contact persons shall be the District 1 Assistant District Engineer, Jeremy Vorthem. The Recipient's contact person shall be (Heather Thomas, Public Work Director,City of Marshalltown).

3. The Department will share eligible construction costs as indicated below:

Department Share	Recipient Share	Department Program Maximum	Estimated Project Cost	Department Project Maximum
50%	50%	$250,000	$ (343,421)	$ 171,710

4. The maximum Department project funding shall be as noted above in Paragraph 3.

   a. If, upon completion of final plans, the Recipient's cost estimate exceeds the preliminary total estimate contained herein by 20% or more, the increased cost must be approved by the Department prior to advertisement for bids.

   b. Extra work, requested subsequent to the contract letting, must also be approved by the Department prior to commencement of the extra work.

   c. Any amount exceeding the Department project maximum shall be requested in writing by the Recipient and approved through a Staff Action process at the discretion of the Department. The amount requested and approved shall not exceed the Department program maximum.

5. This agreement and the attached Exhibits A, B, C and D, constitutes the entire agreement between the Department and the Recipient. No representations, promises, or warranties have been made by either party that are not fully expressed in this agreement. Any change or alteration to the terms of this agreement must be made in the form of an addendum to this agreement which shall be effective only upon written approval of the Department and the Recipient.

IN WITNESS WHEREOF, each of the parties hereto has executed Agreement Number (Agreement No.) as of the date shown opposite its signature below.

City: (City Name)

By _____ Date _____, _____

Title _____

I, _____, certify that I am the Clerk of the city,

and that _____, who signed said Agreement for and on

behalf of the city was duly authorized to execute the same by virtue of a formal

Resolution duly passed and adopted by the city, on the _____ day of _____, _____.

Signed _____

City Clerk of (City Name), Iowa

Date _____, _____.

IOWA DEPARTMENT OF TRANSPORTATION
Transportation Development Division

By: _____ Date _____, _____
Allison Smyth, P.E.
District Engineer
District 1

EXHIBIT A

Standard Provisions for Curb Ramp Project Agreement

1. The Recipient shall take the necessary actions to comply with applicable State and Federal laws and regulations. To assist the Recipient, the Department has provided guidance in the Instructional Memorandums to Local Public Agencies (I.M.s), available on-line at: https://ia.iowadot.gov/local_systems/publications/im/imtoc.pdf. The Recipient shall follow the applicable procedures and guidelines contained in the I.M.s in effect at the time project activities are conducted.

2. In accordance with Iowa Code Chapter 216, the Recipient shall not discriminate against any person on the basis of race, color, creed, age, sex, sexual orientation, national origin, religion, pregnancy, or disability.

3. The Recipient shall obtain agreements, as needed, from railroad and utility companies and shall obtain project permits and approvals, when necessary, from the Iowa Department of Cultural Affairs (State Historical Society of Iowa; State Historic Preservation Officer), Iowa Department of Natural Resources, U.S. Coast Guard, U.S. Army Corps of Engineers, etc.

4. If right-of-way must be acquired for the project, the Recipient shall negotiate and secure the necessary right-of-way using the most appropriate of the following methods:

   A. When right-of-way is to be acquired, before acquisition procedures are begun, the Recipient shall meet staff from the Department's Right of Way Bureau to assure compliance with the U.S. Code, the Iowa Code, and 761 Iowa Administrative Code (IAC) Chapter 111; and determine what parcels, if any, are to be acquired in the name of the Department and what parcels, if any, in the name of the Recipient.

   B. The project letting may not be held until the Recipient has certified that the right-of-way has been acquired. Upon completion of the acquisition for each parcel, all original documents for the acquisition shall be delivered to and become the property of the Department.

   C. In accordance with 761 IAC Section 150.3(1)(b), the Recipient will be responsible for providing, without cost to the Department or the project, all right-of-way which involves dedicated streets or alleys, and other Recipient-owned lands, easements, and rights in land except park lands, subject to the condition that the Department will reimburse the Recipient for the value of improvements situated on said Recipient-owned lands, if any. The Recipient has apprised itself of the value of these lands and, as a portion of its participation in the project, voluntarily agrees to make such lands available without further compensation.

5. The Recipient shall be responsible for obtaining all applicable permits from the Department, such as the Right to Occupy and/or Perform Work Within the Department's Right-of-Way, Permit of Access, Utility Accommodation, Right to Install and Maintain Traffic Control Devices, and/or other construction permits required for the project prior to advertisement for bids.

6. The project plans, specifications, and engineer's cost estimate for the project shall be prepared and certified by a registered Professional Engineer licensed in the State of Iowa. The Recipient shall submit the plans, specifications, and other contract documents to the Department for review and approval. If the project will be let by the Department, the most recent edition of the Iowa DOT Standard Specifications for Highway and Bridge Construction shall be used. The Recipient shall also follow the Department's letting procedures. If the project will be let by the Recipient, the project may utilize the Iowa DOT Standard Specifications for Highway and Bridge Construction, the Statewide Urban Design and Specifications, or specifications developed by the Recipient.

7. For projects let by the Department, the Recipient shall submit to the Department an acceptable Project Development Certificate (Form 730002), plans, specifications, and cost estimate by the dates specified in the most current edition of Instructional Memorandum (I.M.) 3.010, Project Development Submittal Dates and Information. The Recipient shall also follow the Department's letting procedures. For projects let by the Recipient, the Project Development Certificate, plans,

specifications, and cost estimate shall be submitted to the Department at least fourteen weeks prior to advertisement for bids.

8. Upon Department acceptance of the Project Development Certificate, final plans, proposal forms, specifications, and cost estimate, the Department will give the Recipient a written notice to proceed with the project. If the project will be let by the Recipient, advertisement for bids shall not be made until a written notice to proceed is received from the Department. After receiving the Department's approval, the Recipient shall advertise for bidders, hold a public letting, and provide adequate supervision for the construction work performed under the contract. The Recipient shall submit a copy of the bid tabulations and the letting documents to the Department for concurrence prior to formal action in the award of the contract.

9. If the Recipient lets the project, then the Recipient shall use positive efforts to solicit bids from and to utilize Targeted Small Business (TSB) enterprises as contractors and ensure that the contractors make positive efforts to utilize these enterprises as subcontractors, suppliers or participants in the work covered by this agreement. Efforts shall be made and documented in accordance with Exhibit B.

10. If the Recipient lets the project, as described herein, the Recipient shall include in their Notice to Bidders that Sales Tax Exemption Certificates will be issued, as provided for by Iowa Code section 423.3, subsection 80. The Recipient shall be responsible for obtaining the Sales Tax Exemption Certificates through the Iowa Department of Revenue and Finance. The Recipient shall issue these certificates to the successful bidder and any subcontractors to enable them to purchase qualifying materials for the project free of sales tax.

11. The project must be let to contract within two years of the date this agreement is approved by the Department. If not, the Recipient may be in default, for which the Department may revoke funding commitments. This agreement may be extended for a period of six months upon receipt of a written request from the Recipient at least 30 days prior to the two-year deadline.

12. The Recipient as well as its contractors, if any, agree to maintain all books, documents, papers, accounting records, and other evidence pertaining to all costs incurred under this agreement and to make such materials available at their respective offices at reasonable times during the agreement period and for three years from the date of the final payment under the agreement, for inspection by the Department.

13. The Recipient will be responsible for the initial costs of construction. The Recipient shall follow I.M. 6.020 Payment and Reimbursement Processes for requesting reimbursement. The Recipient shall prepare and submit to the Department a detailed billing statement of construction costs incurred by the Recipient. Billing statements may be submitted periodically during progress of the work. Design, inspection, right of way, and administration costs will be the responsibility of the Recipient. If said statement and documentation are in proper form, the Department will reimburse the Recipient for properly documented and certified claims for eligible project costs. The Department may withhold up to 5% of the State share of construction costs or 5% of the total State funds available for the project, whichever is less. Reimbursement will be made either by State warrant or by crediting other accounts from which payment was initially made. If, upon final audit or review, the Department determines the Recipient has been overpaid, the Recipient shall reimburse the overpaid amount to the Department. After the final audit or review is complete and after the Recipient has provided all required paperwork, the Department will release the State funds withheld.

14. Signs and other traffic control devices necessary for construction of the project shall be in accordance with the Manual on Uniform Traffic Control Devices for Streets and Highways (MUTCD) per 761 IAC Chapter 130. The safety of the general public shall be assured through the use of proper protective measures and devices such as fences, barricades, signs, flood lighting, and warning lights as necessary.

15. Within 30 days of completion of construction, the Recipient shall provide written notification to the Department. Acceptance of the completed construction shall be with the concurrence of the

Department. The Recipient's engineer will certify that the project was completed in substantial compliance with the plans and specifications set out in this agreement before receiving final reimbursement of Department funds.

16. The Recipient shall provide to the Department a copy of "as-built" project plans, within six months after the project is built.

17. The Recipient shall submit a final detailed billing statement to the Department no later than one year after the date the Department concurs in the acceptance of the completed construction. If a final detailed billing statement is not submitted to the Department by the Recipient in the one year period, the Department will close the project's financial records without making additional reimbursement to the Recipient unless a time extension is requested. The time extension should be requested in writing by the Recipient and approved by the Department, at least 30 days prior to the one year deadline.

18. The Recipient agrees to indemnify, defend, and to hold the Department harmless from any action or liability arising out of the design, construction, maintenance, placement of traffic control devices, inspection, or use of this project. This agreement to indemnify, defend, and hold harmless applies to all aspects of the Department's application review and approval process, plan and construction reviews, and funding participation.

19. In case of dispute concerning the terms of this agreement, the parties shall submit the matter to arbitration pursuant to Iowa Code Chapter 679A. Either party has the right to submit the matter to arbitration after 10 days' notice to the other party of their intent to seek arbitration. The written notice must include a precise statement of the dispute. The Department and the Recipient agree to be bound by the decision of the appointed arbitrator. Neither party may seek any remedy with the State or Federal courts absent exhaustion of the provisions of this paragraph for arbitration.

EXHIBIT B
UTILIZATION OF TARGETED SMALL BUSINESS (TSB) ENTERPRISES
ON NON-FEDERAL AID PROJECTS
(THIRD-PARTY STATE-ASSISTED PROJECTS)

In accordance with Iowa Code Section 19B.7, it is the policy of the Iowa Department of Transportation (Iowa DOT) that Targeted Small Business (TSB) enterprises shall have the maximum practicable opportunity to participate in the performance of contracts financed in whole or part with State funds. Refer to Local Systems I.M. 5.020 for additional information.

Under this policy the Recipient shall be responsible to make a positive effort to solicit bids or proposals from TSB firms and to utilize TSB firms as contractors or consultants. The Recipient shall also ensure that the contractors or consultants make positive efforts to utilize TSB firms as subcontractors, subconsultants, suppliers, or participants in the work covered by this agreement.

The Recipient's "positive efforts" shall include, but not be limited to:

1. Obtaining the names of qualified TSB firms from the Iowa Economic Development Authority (515-348-6200) or from its website at: https://www.iowaeda.com/small-business/targeted-small-business/

2. Notifying qualified TSB firms of proposed projects involving State funding. Notification should be made in sufficient time to allow the TSB firms to participate effectively in the bidding or request for proposal (RFP) process.

3. Soliciting bids or proposals from qualified TSB firms on each project, and identifying for TSB firms the availability of subcontract work.

4. Considering establishment of a percentage goal for TSB participation in each contract that is a part of this project and for which State funds will be used. Contract goals may vary depending on the type of project, the subcontracting opportunities available, the type of service or supplies needed for the project, and the availability of qualified TSB firms in the area.

5. For construction contracts:

    a) Including in the bid proposals a contract provision titled "Targeted Small Business (TSB) Affirmative Action Responsibilities on Non-Federal Aid Projects (Third-Party State-Assisted Projects)" or a similar document developed by the Recipient. This contract provision is available in Local Systems I.M. 5.020.

    b) Ensuring that the awarded contractor has and shall follow the contract provisions.

6. For consultant contracts:

    a) Identifying the TSB goal in the Request for Proposal (RFP), if one has been set.

    b) Ensuring that the selected consultant made a positive effort to meet the established TSB goal, if any. This should include obtaining documentation from the consultant that includes a list of TSB firms contacted; a list of TSB firms that responded with a subcontract proposal; and, if the consultant does not propose to use a TSB firm that submitted a subcontract proposal, an explanation why such a TSB firm will not be used.

The Recipient shall provide the Iowa DOT Administering Bureau the following documentation:

1. Copies of correspondence and replies, and written notes of personal and/or telephone contacts with any TSB firms. Such documentation can be used to demonstrate the Recipient's positive efforts and it should be placed in the project file.

2. Bidding proposals or RFPs noting established TSB goals, if any.

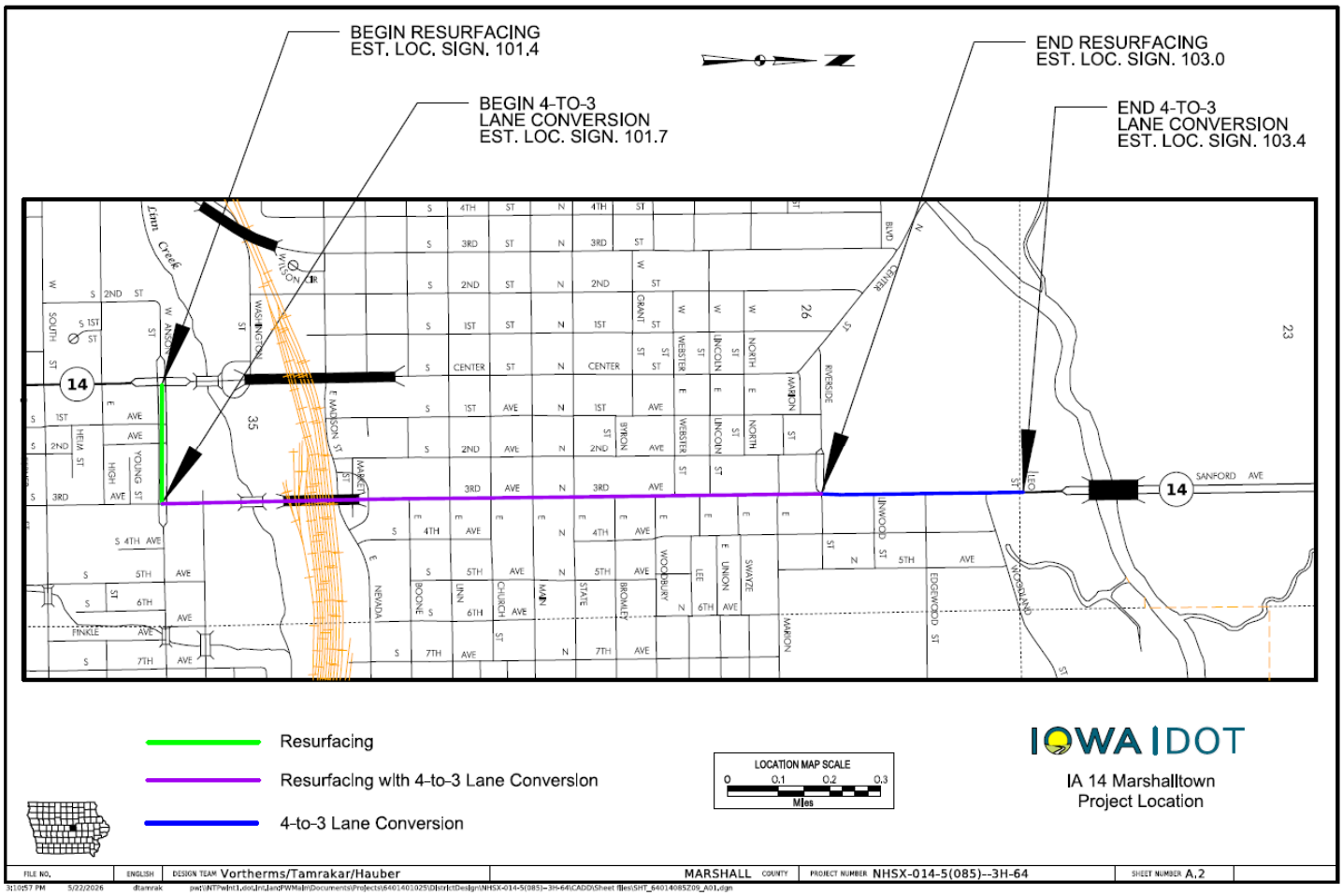
3. Form 260017 "Checklist and Certification for the Utilization of Targeted Small Businesses (TSB)" shall be filled out upon completion of each project.
https://iowadot.seamlessdocs.com/f/ChecklistandCertforUtilizationofTSBonNonFederalProjects.

Exhibit C
Cost Estimate

Iowa DOT Highway 14 - Marshalltown North Corridor, Iowa DOT PN: NHSX-014-5(085)--3H-64; City PN: STR25004
Pinion of Probable Costs: Iowa 14 / 3rd Ave USTEP and Ped Ramp Funding Requests

			STATE	CITY			STATE	CITY		City Costs (DIV II) Funding Source Request	
Bid Item	Bid Item Description	Units	DIV I Qty	DIV II Qty	TOTAL Qty	Unit Cost	DIV I Costs	DIV II Costs	Total Cost	USTEP	Ped Curb Ramp
2105-8425005	TOPSOIL, FURNISH AND SPREAD	CY	13.8	14.8	28.7	$35.00	$484.00	$520.00	$1,004.00		$520.00
2115-0100000	MODIFIED SUBBASE	CY		211.9	211.9	$50.00	$0.00	$10,598.00	$10,598.00		$10,598.00
2213-6745500	RMVL OF CURB	STA	9.4	20.2	29.7	$1,500.00	$14,112.00	$30,374.00	$44,485.00		$30,374.00
2213-6745500	RMVL OF CURB, MEDIAN	STA		11.5	11.5	$1,500.00	$0.00	$17,250.00	$17,250.00	$17,250.00	
2214-5145150	PAVEMENT SCARIFICATION, NOMINAL THICKNESS	SY		377.3	377.3	$4.50	$0.00	$1,698.00	$1,698.00	$1,698.00	
2303-0003360	HOT MIX ASPHALT MIXTURE THIN LIFT SURFACE COURSE, 3/8 IN. MIX	TON		81.4	81.4	$80.00	$0.00	$6,512.00	$6,512.00	$6,512.00	
2303-1042500	HOT MIX ASPHALT HIGH TRAFFIC, INTERMEDIATE COURSE, 1/2 IN. MIX	TON		122.1	122.1	$65.00	$0.00	$7,937.00	$7,937.00	$7,937.00	
2303-1258284	ASPHALT BINDER, PG 58-28H, HIGH TRAFFIC	TON		7.3	7.3	$601.86	$0.00	$4,394.00	$4,394.00	$4,394.00	
2303-1264347	ASPHALT BINDER, PG 64-34E+, EXTREMELY HIGH TRAFFIC, 90% ELASTIC RECOVER	TON		6.5	6.5	$750.00	$0.00	$4,875.00	$4,875.00	$4,875.00	
2301-	MEDIAN, P.C. CONCRETE, 6 IN., STAMPED	SY		537.3	537.3	$175.00	$0.00	$94,027.00	$94,027.00	$94,027.00	
2401-6745650	REMOVAL OF EXISTING STRUCTURES	LS	0.1	0.9	1.0	$5,000.00	$500.00	$4,500.00	$5,000.00	$4,500.00	
2401-	REMOVAL OF EXISTING SIGNAL, RIVERSIDE ST	LS		1.0	1.0	$10,000.00	$0.00	$10,000.00	$10,000.00	$10,000.00	
2435-0140200	MANHOLE, STORM SEWER, SW-402	EACH		1.0	1.0	$5,000.00	$0.00	$5,000.00	$5,000.00	$5,000.00	
2435-0250704	INTAKE, SW-507, TOP ONLY	EACH		6.0	6.0	$1,500.00	$0.00	$9,000.00	$9,000.00	$9,000.00	
2435-0250904	INTAKE, SW-509, TOP ONLY	EACH		8.0	8.0	$2,500.00	$0.00	$20,000.00	$20,000.00	$20,000.00	
2435-0251114	INTAKE, SW-511 MODIFIED, TOP ONLY	EACH		1.0	1.0	$1,500.00	$0.00	$1,500.00	$1,500.00	$1,500.00	
2435-0254104	INTAKE, SW-541, TOP ONLY	EACH		2.0	2.0	$2,500.00	$0.00	$5,000.00	$5,000.00	$5,000.00	
2435-0254200	INTAKE, SW-542, TOP ONLY	EACH		5.0	5.0	$2,500.00	$0.00	$12,500.00	$12,500.00	$12,500.00	
2435-0254514	INTAKE, SW-545 MODIFIED, TOP ONLY	EACH		2.0	2.0	$2,500.00	$0.00	$5,000.00	$5,000.00	$5,000.00	
2435-0600010	MANHOLE ADJUSTMENT, MINOR	EACH		9.0	9.0	$1,200.00	$0.00	$10,800.00	$10,800.00	$10,800.00	
2435-0600110	INTAKE ADJUSTMENT, MINOR	EACH		2.0	2.0	$1,500.00	$0.00	$3,000.00	$3,000.00	$3,000.00	
2510-6745850	REMOVAL OF PAVEMENT	SY	523.4	1315.4	1838.8	$5.00	$2,618.00	$6,577.00	$9,194.00		$6,577.00
2510-6745850	REMOVAL OF PAVEMENT, RIVERSIDE ST	SY		300.0	300.0	$5.00	$0.00	$1,500.00	$1,500.00	$1,500.00	
2511-6745900	RMVL OF SIDEWALK	SY	794.1	473.1	1267.2	$10.00	$7,942.00	$4,731.00	$12,672.00		$4,731.00
2511-7526004	SIDEWALK, PCC, 4"	SY	710.1	404.2	1114.3	$60.00	$42,607.00	$24,250.00	$66,857.00		$24,250.00
2511-7526006	SIDEWALK, PCC, 6"	SY	235.2	185.5	420.7	$80.00	$18,817.00	$14,841.00	$33,657.00		$14,841.00
2511-7526008	SIDEWALK, PCC, 8"	SY	0.0	62.5	62.5	$100.00	$0.00	$6,251.00	$6,251.00		$6,251.00
2511-7528101	DETECTABLE WARNING	SF	625.0	305.0	930.0	$55.00	$34,375.00	$16,775.00	$51,150.00		$16,775.00
2512-1725206	CURB AND GUTTER, P.C. CONCRETE, 2.0 FT	LF	555.0	2567.0	3122.0	$45.00	$24,975.00	$115,515.00	$140,490.00		$115,515.00
2511-	8" PCC PAVEMENT	SY	315.3	308.7	624.0	$100.00	$31,530.00	$30,873.00	$62,402.00		$30,873.00
2515-6745600	RMVL OF PAVED DRIVEWAY	SY	0.0	213.6	213.6	$20.00	$0.00	$4,272.00	$4,272.00		$4,272.00
2516-8625000	COMBINED CONCRETE SIDEWALK AND RETAINING WALL	CY	2.0		2.0	$2,500.00	$4,908.00	$0.00	$4,908.00		
2524-6765010	RMV+REINSTALL SIGN	EACH	2.0		2.0	$270.00	$540.00	$0.00	$540.00		
2525-	PEDESTRIAN SIGNAL PUSH BUTTON POLES	EACH		47.0	47.0	$500.00	$0.00	$23,500.00	$23,500.00	$23,500.00	
2525-0000100	TRAFFIC SIGNALIZATION	LS	0.75	0.25	1.0	$300,000.00	$225,000.00	$75,000.00	$300,000.00	$75,000.00	
2523-8285000	CONSTRUCTION SURVEY	LS	0.80	0.20	1.0	$10,000.00	$8,000.00	$2,000.00	$10,000.00		$2,000.00
2528-8445110	TRAFFIC CONTROL	LS	0.80	0.20	1.0	$15,000.00	$12,000.00	$3,000.00	$15,000.00		$3,000.00
2533-4980005	MOBILIZATION	LS	0.80	0.20	1.0	$25,000.00	$20,000.00	$5,000.00	$25,000.00		$5,000.00
2554-0205650	WATER SERV CURB STOP, CVR ONLY	EACH	6.0		6.0	$400.00	$2,400.00	$0.00	$2,400.00		
2554-0212020	VALVE BOX EXTENSION	EACH	6.0		6.0	$1,100.00	$6,600.00	$0.00	$6,600.00		
2554-0212040	VALVE BOX ADJUSTMENT, MINOR	EACH	4.0		4.0	$500.00	$2,000.00	$0.00	$2,000.00		
2601-2634105	MULCH, BONDED FIBER MATRIX	ACRE	0.2	0.2	0.4	$3,500.00	$579.00	$688.00	$1,267.00		$688.00
2601-2636044	SEED+FERTILIZE (URBAN)	ACRE	0.1	0.1	0.2	$5,000.00	$414.00	$491.00	$905.00		$491.00
2601-2642120	STABLIZE CROP SEED AND FERTILIZE URBAN	ACRE	0.1	0.1	0.2	$5,000.00	$414.00	$491.00	$905.00		$491.00
2602-0000309	PERIMETER AND SLOPE SEDIMENT CONTROL DEVICE, 9 IN. DIA.	LF	912.0	603.0	1515.0	$3.00	$2,736.00	$1,809.00	$4,545.00		$1,809.00
2602-0000351	REMOVAL OF PERIMETER AND SLOPE OR DITCH CHECK SEDIMENT CONTROL DEVICE	LF	912.0	603.0	1515.0	$1.00	$912.00	$603.00	$1,515.00		$603.00
2602-0000500	OPEN-THROAT CURB INTAKE SEDIMENT FILTER, EC-602	LF		101.0	101.0	$25.00	$0.00	$2,525.00	$2,525.00		$2,525.00
2602-0000510	MAINTENANCE OF OPEN-THROAT CURB INTAKE SEDIMENT FILTER	EACH		13.0	13.0	$25.00	$0.00	$325.00	$325.00		$325.00
2602-0000520	REMOVAL OF OPEN-THROAT CURB INTAKE SEDIMENT FILTER	EACH		13.0	13.0	$50.00	$0.00	$650.00	$650.00		$650.00
2602-0000530	GRATE INTAKE SEDIMENT FILTER BAG, EC-604	EACH		7.0	7.0	$100.00	$0.00	$700.00	$700.00		$700.00
2602-0000540	MAINTENANCE OF GRATE INTAKE SEDIMENT FILTER BAG	EACH		7.0	7.0	$25.00	$0.00	$175.00	$175.00		$175.00
2602-0000550	REMOVAL OF GRATE INTAKE SEDIMENT FILTER BAG	EACH		7.0	7.0	$50.00	$0.00	$350.00	$350.00		$350.00
2602-0010010	MOBILIZATION, EROSION CONTROL	EACH		1.0	1.0	$600.00	$0.00	$600.00	$600.00		$600.00
2602-0010020	MOBILIZATION, EMERGENCY EROSION CONTR	EACH		1.0	1.0	$1,200.00	$0.00	$1,200.00	$1,200.00		$1,200.00
					Contingency	20%	$92,893.00	$121,836.00	$214,727.00	$64,599.00	$57,237.00
						TOTAL	**$557,356.00**	**$731,013.00**	**$1,288,362.00**	**$387,592.00**	**$343,421.00**

Exhibit D
Project Location



MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Heather Thomas, Public Works Director
Meeting Date:	July 13, 2026
Re:	Resolution Authorizing Purchase of Road Right Of Way Easement From Verle Eugene Arnold and Gloria AB Arnold in the Amount of $1,200 and Authorizing Dedication of Right Of Way at 2004 West Olive Street

Strategic Plan Objective:
No objective covers this particular item.

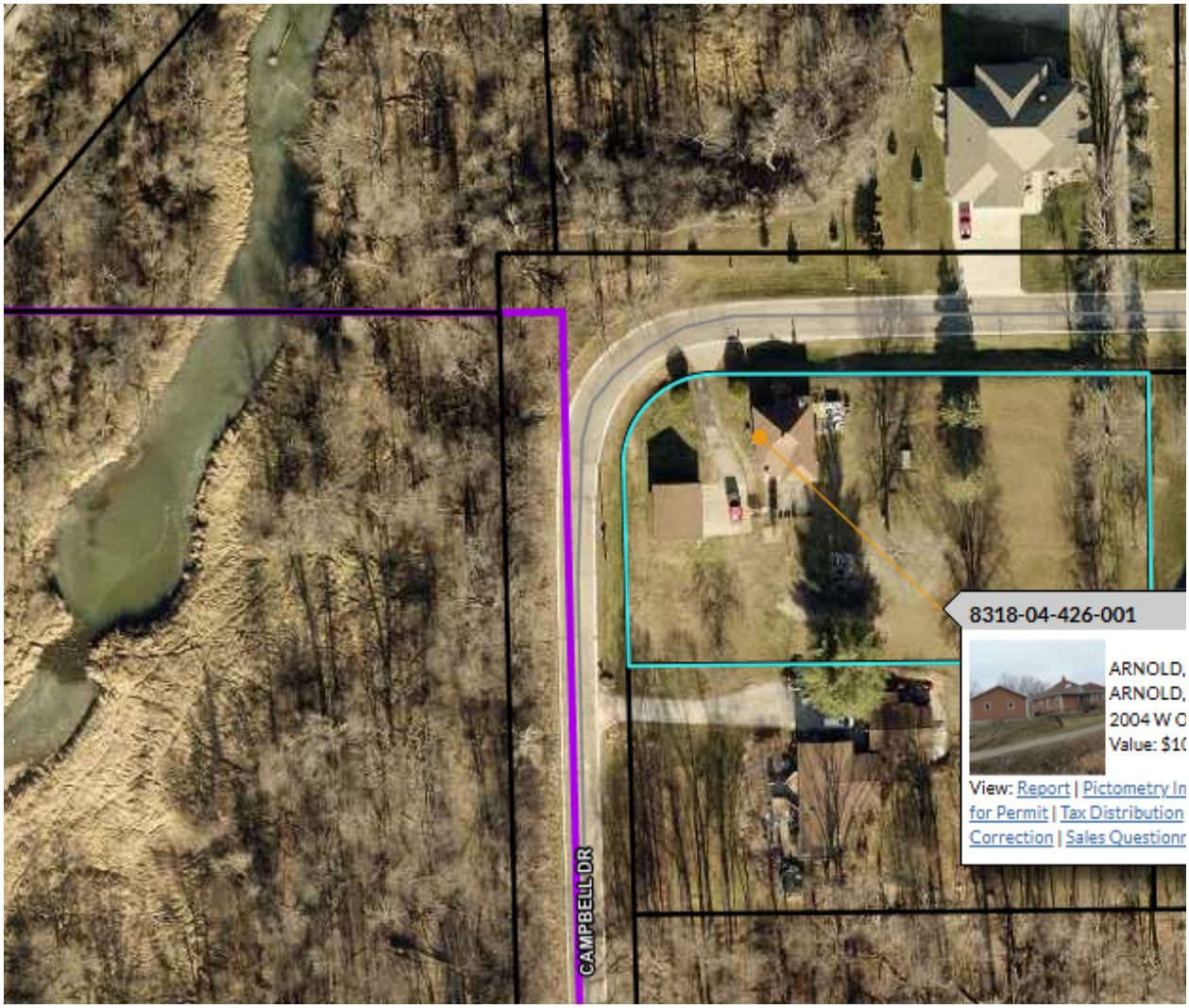
Recommended:
Recommend approving resolution for $1,200 purchase of right-of-way easement to be dedicated as Street ROW.

Budget Impact:
Legal costs associated with dedication of street ROW and $1,200 payment to property owner. These expenses would be RUT eligible and are planned to be funded with such.

Description/Background:
Following discussion on this item at the 02/23/26 city council meeting, city staff proceeded with council direction to proceed. Since that time, additional coordination with Marshall County and the Marshalltown City Attorney has occurred, and all parties are okay with proceeding as a purchase of a road right of way easement and dedication of such as public right of way. This resolution formalizes that direction and will allow the necessary recordings and payments to take place.

Additional Background From February 23, 2026:
In late 2025, I was contacted by a surveyor who was doing a lot split at 2004 W Olive St to sell the southern portion of their property (~south 67-ft) to the next-door neighbors, their son. Below is the Beacon page showing street ROW lines from the County; however, the surveyor was unable to locate any surveys that showed the inside corner of Campbell Drive and Olive St as rounded off, as shown in the County's system. The surveyor asked me to look in the city files and I did a high-level in our files which I didn't locate anything that stood out to address this particular ROW and I also reached out to the County. The County's GIS team looked at their maps and were unable to determine what document led them to show a curve there and asked

that the city supply them records to the ROW line. The surveyor, CGA, asked if the city was okay if they showed ROW as a straight line (triangle piece) in that area in lieu of a curve, which we were fine with; however, there was no discussion that the city had with the property owner - it was just a request from a surveyor if the city would be okay if the ROW was shown as a triangle piece.



Following the surveyor's work, I then received the attached request from the attorney of the property owner that they request $2,800 from the city as they believe the street was constructed on their property. I reached out to the County again to discuss, and they advised that we look further into our records to see if we could locate more documentation. We have gone through stacks and stacks of paper records and here is a summary of what I believe we've found:

- It appears the city laid out paving the road in 1967-ish timeframe; however, from the plans, it appears the road was gravel prior to this thru and around the bend and already

a curved. I was able to locate a hand-drawn curve sheet indicating the road radius. However, I then found street reconstruction plans from 9 years later, so it is possible in the 1967 timeframe, they just did the road grading and culvert work ahead of anticipation of the road paving later.

- On the plan set from 1976 that appears the road was paved asphalt at that time with some sanitary sewer work. Again, road bend was already curved.
- Survey from 1976 parceling (subdividing) these lots that show easement 33'-ft from CL of W Olive St and a 66-ft ROW on Campbell Drive. The issue here is that the CL of West Olive St at the corner doesn't match what is shown on this survey; it was a curved road at that time.
- Aerial photos from 1930s indicate the road alignment from that time was curved, as it is today. When I look at what is developed in Marshalltown at that time, I would guess that the city limits in the 1930s weren't this far out - it was part of the County, so I do not believe the city has any records on any ROW or when the curvature of the roadway was authorized.
- When these lots were platted in 1976, the road was already curved and the 1976 survey did not reflect the field conditions.

Looking at the property owner's request of $2,800.

- The current property owners purchased the property in 08/2025 for $97,500. The 2024 assessment indicates the land value was $25,779 and dwelling value of $19,751, totaling $45,530. Of the total 2024 assessed value, the land represents 56.6% of that. Extrapolating that same percentage based on the sale price from 08/2025 results in a land value of $55,204.32. The parcel purchased is approximately 1.394 acres, of which 0.479 acres is easement - leaving 0.915 acres of property outside road easement putting a value of $60,332.6 per acre in land value or $1.385 per square foot. (I did my best to estimate square footages, but these could be off a few feet as I didn't draft meets/bounds - just did approximate rectangles.)
- They are requesting the city pay $2,800 for 799 sf or $3.504 per square foot.

I reached out to the city attorney to discuss and the city likely has legal right to this area based on historic use. When discussing the city's options on how to respond, several options were discussed. Ultimately, we decided to go back to the property owner to attempt to negotiate a more representative land value and move forward with steps to have it adjusted and formally dedicated to clean it up for future years, projects, and property owners in the area.

City staff had preliminary negotiations with the property owner, contingent on council review/approval, and recommend a payment of $1,200 for the 799sf property ($1.50/sf) and the city will conduct necessary legal process to dedicate as Street ROW. City will coordinate with County and City Attorney on legal plat items such as easement vs parcel descriptions and terminology if council authorizes city staff to proceed.

Attachments:

1. 2026-07-13_2026-129_Resolution Authorizing Purchase ROW Easement from 2004 W Olive St
2. Easement Acq Plat
3. Supporting Exhibits - ROW Acq

2026-129

RESOLUTION AUTHORIZING PURCHASE OF ROAD RIGHT OF WAY EASEMENT FROM VERLE EUGENE ARNOLD AND GLORIA AB ARNOLD IN THE AMOUNT OF $1,200 AND AUTHORIZING DEDICATION OF RIGHT OF WAY AT 2004 WEST OLIVE STREET

WHEREAS, the current property owners, Verle Eugene Arnold and Gloria AB Arnold, have approached the City of Marshalltown regarding road right of way; and

WHEREAS, the City of Marshalltown is agreeable to a voluntary real estate transaction for acquiring additional right-of-way for public purpose related to street infrastructure, including drainage and utilities, at the intersection of West Olive Street and Campbell Drive; and

WHEREAS, this additional area is located on a parcel addressed as 2004 W Olive St with a parcel identification number of 8318-04-426-001; and

WHEREAS, the additional road right of way easement is legally described as:

AN EASEMENT LOCATED IN LOT 2 OF THE SUBDIVISION OF THE NORTHEAST ¼ OF THE SOUTHEAST ¼ OF SECTION 4, TOWNSHIP 83 NORTH; RANGE 18 WEST OF THE 5TH P.M., CITY OF MARSHALLTOWN, MARSHALL COUNTY, IOWA MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF THE NORTHEAST ¼ OF THE SOUTHEAST ¼ OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M.; THENCE NORTH 89°55'38" EAST, 67.23 FEET ALONG THE NORTH LINE OF THE NORTHEAST ¼ OF THE SOUTHEAST ¼ OF SAID SECTION 4; THENCE SOUTH 00°04'22" EAST, 33.00 FEET TO THE POINT OF BEGINNING; THENCE NORTH 89°55'38" EAST, 40.00 FEET ALONG EXISTING SOUTHERLY RIGHT OF WAY LINE OF WEST OLIVE STREET; THENCE SOUTH 43°53'42" WEST, 55.54 FEET TO A POINT ON THE EASTERLY RIGHT OF WAY LINE OF CAMPBELL DRIVE; THENCE NORTH 02°08'04" WEST, 40.00 FEET ALONG SAID EASTERLY RIGHT OF WAY LINE TO THE POINT OF BEGINNING, CONTAINING 799 SQ FT / 0.02 ACRES TOTAL. SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.;

And also recorded in an Easement Acquisition Plat, Exhibit A, as Document Number 202600000317 in the Marshall County Courthouse in Marshalltown, Iowa.; and

WHEREAS, both parties are agreeable to total compensation in the amount of $1,200 from the City of Marshalltown to Verle Eugene Arnold and Gloria AB Arnold.

WHEREAS, this easement and transfer is exempt from transfer tax in accordance with Iowa Code Sec. 428A.2(17); and

WHEREAS, this easement is being acquired for public purposes and a Declaration of Value is not required in accordance with Iowa Code Sec. 428A.1; and

WHEREAS, the City of Marshalltown shall prepare and record all real estate documents for said transaction; and

WHEREAS, the Council has fully examined same and has found same to be in the best interests of the CITY OF MARSHALLTOWN, IOWA and that City Staff are hereby authorized to make said purchase.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA,

Section 1. The purchase of road right of way easement from 2004 W Olive St is hereby authorized.

Section 2. The easement, which is the subject of this resolution, is hereby dedicated for public use as road right of way.

Section 3. That the City Attorney, Mayor, and City Clerk are hereby authorized to prepare, approve, execute, and record any and all real estate transaction and right of way documents on behalf of the City of Marshalltown, Iowa.

Section 4. The associated expenses are authorized to be paid from the Road Use Tax Fund.

Passed this 13th day of July 2026 and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

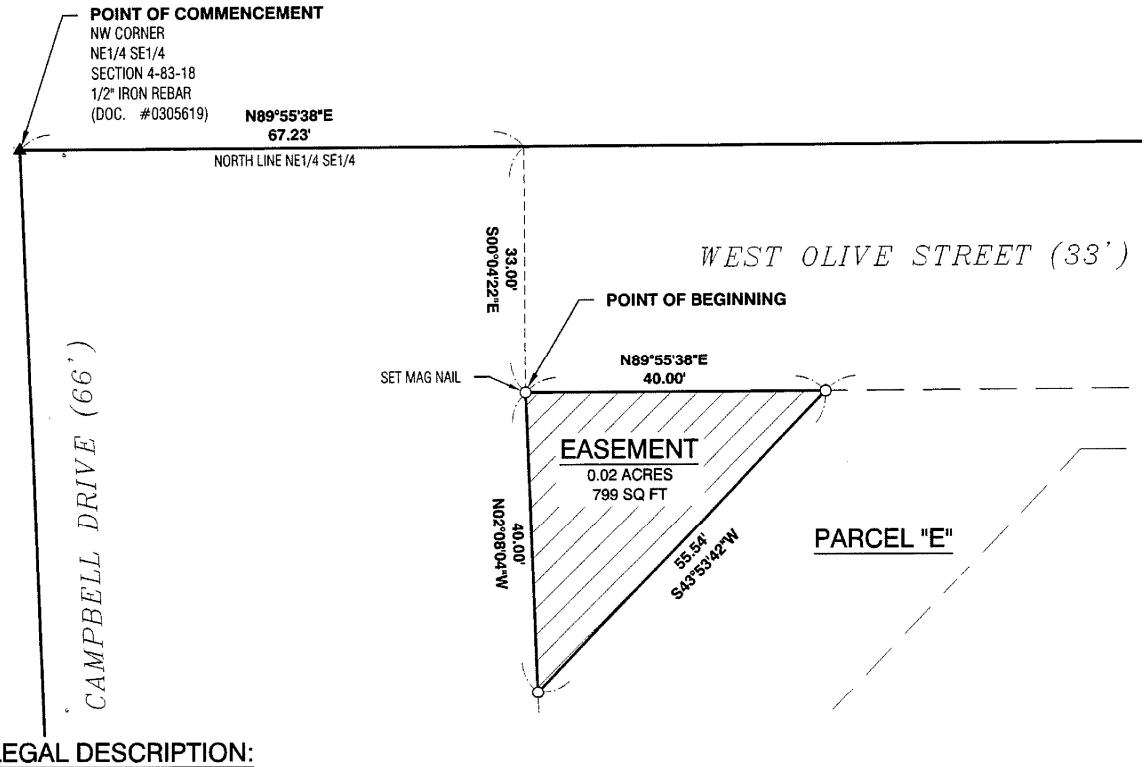
Alicia Hunter, CMC, City Clerk

EASEMENT
ACQUISITION PLAT
EXHIBIT "A"

$7.00 chg

Recorded: 01/26/2026 at 11:20:47 AM
Amt: $7.00 Charge Page 1 of 1
Revenue Tax:
Marshall County Iowa
Nan Benson County Recorder
File 2026-00000317

INDEX LEGEND	
COUNTY:	MARSHALL
PROJECT NO.:	25-SB-0335
SUBDIVISION NAME:	SUB OF NE-SE 4-83-18
LOT/BLOCK:	LOT 2
LOCATION:	Section 4, Township 83 N, Range 18 W
EASE:	0.02 AC
ACQUIRED FROM:	VERLE EUGENE AND GLORIA AB ARNOLD
PREPARED BY: RETURN TO: DANIEL C. MATZINGER, PLS Box	CLAPSADDLE-GARBER ASSOCIATES, INC, 16 EAST MAIN STREET, P.O. BOX 754, MARSHALLTOWN, IOWA 50158 PHONE 641-752-6701 CGA@CGACONSULTANTS.COM



LEGAL DESCRIPTION:

AN EASEMENT LOCATED IN LOT 2 OF THE SUBDIVISION OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M., CITY OF MARSHALLTOWN, MARSHALL COUNTY, IOWA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M.; THENCE NORTH 89°55'38" EAST, 67.23 FEET ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 4; THENCE SOUTH 00°04'22" EAST, 33.00 FEET TO THE POINT OF BEGINNING; THENCE NORTH 89°55'38" EAST, 40.00 FEET ALONG EXISTING SOUTHERLY RIGHT OF WAY LINE OF WEST OLIVE STREET; THENCE SOUTH 43°53'42" WEST, 55.54 FEET TO A POINT ON THE EXISTING EASTERLY RIGHT OF WAY LINE OF CAMPBELL DRIVE; THENCE NORTH 02°08'04" WEST, 40.00 FEET ALONG SAID EASTERLY RIGHT OF WAY LINE TO THE POINT OF BEGINNING, CONTAINING 799 SQ.FT./0.02 ACRES TOTAL. SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

LEGEND: (MONUMENT SYMBOLS ARE ORIENTED TO THE NORTH)		
FOUND	▲	PLSS CORNER (as noted)
	●	PARCEL OR LOT CORNER
SET	△	PLSS CORNER - 1/2" DIAMETER x 30" IRON REBAR w/PINK PLASTIC ID CAP (#28842)
	○	1/2" DIAMETER x 30" IRON REBAR w/PINK PLASTIC ID CAP (#28842)
( ) = RECORDED AS		

CITY OF MARSHALLTOWN, MARSHALL COUNTY, IOWA

N

SCALE 1"=20'
0 20'

DANIEL C. MATZINGER LICENSED 28842 IOWA PROFESSIONAL LAND SURVEYOR

I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly Licensed Professional Land Surveyor under the laws of the State of Iowa.

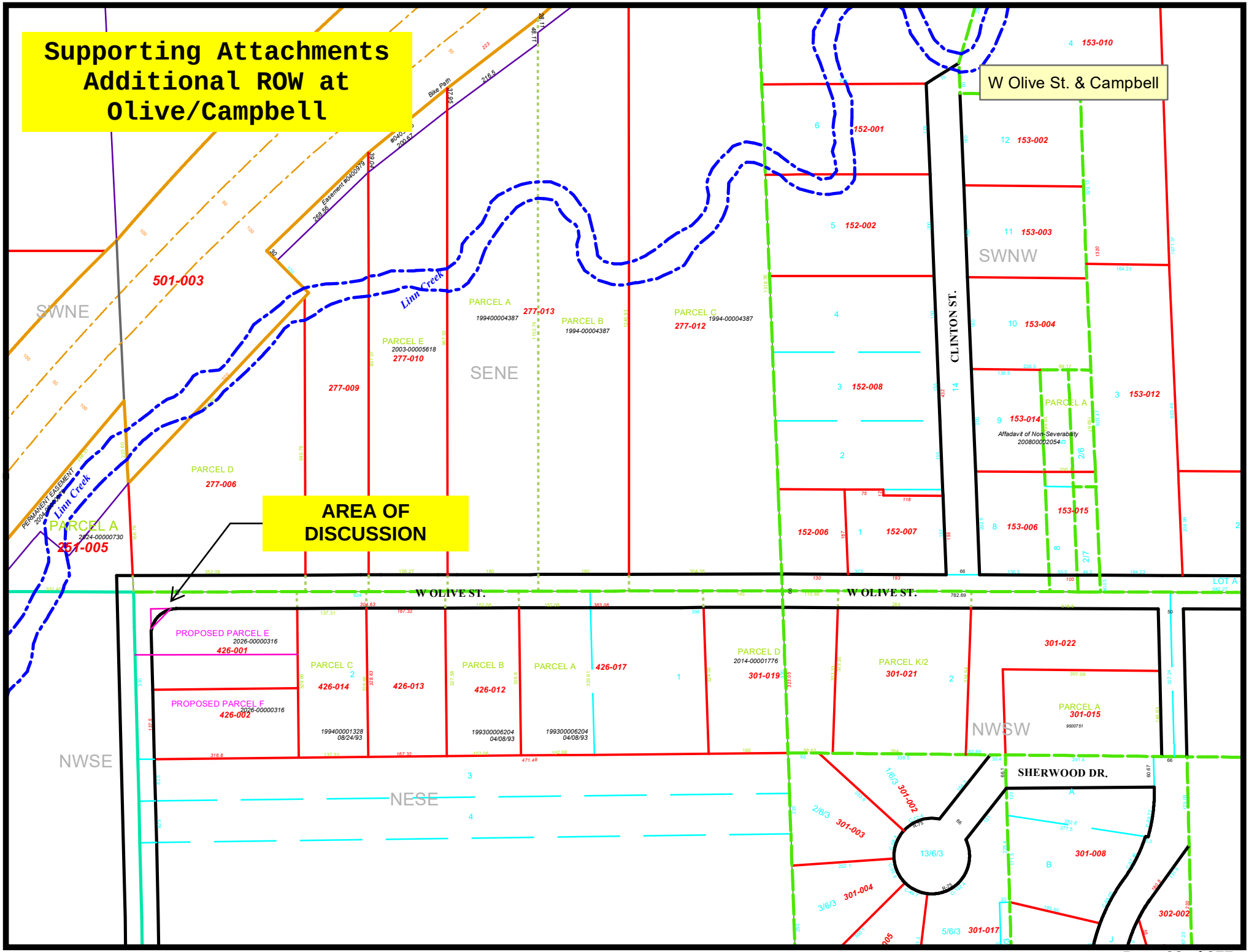
1/22/26
date

Daniel C. Matzinger, PLS
Iowa License Number 28842
My License Renewal Date is December 31, 2027
Pages or sheets covered by this seal: THIS SHEET

CGA

PROJECT NO.	25-SB-0335
DATE OF SURVEY:	9-11-25
DRAWN BY:	DCM
FIELD CREW:	AHC RAT
SHEET NO.	1 OF 1

J:\25-SB-0335\dwgs\2_ Survey\25-SB-0335 Plat-ACQUISITION.dwg - Acqs Plat - 01-22-26 - 11:59am - dcm274


Supporting Attachments
Additional ROW at
Olive/Campbell
W Olive St. & Campbell
AREA OF
DISCUSSION
W OLIVE ST.
W OLIVE ST.
CLINTON ST.
SHERWOOD DR.
Linn Creek
Linn Creek
Bike Path
Easement #0400979
PERMANENT EASEMENT
SWNE
SENE
NWSE
NESE
SWNW
NWSW
501-003
251-005
277-009
277-010
277-013
277-012
277-006
152-001
152-002
152-008
152-006
152-007
153-010
153-002
153-003
153-004
153-012
153-014
153-015
153-006
PARCEL A
199400004387
PARCEL B
1994-00004387
PARCEL C
1994-00004387
PARCEL D
277-006
PARCEL E
2003-00005618
PARCEL A
2024-00000730
Affadavit of Non-Severability
200800002054
PROPOSED PARCEL E
2026-00000316
426-001
PROPOSED PARCEL F
2026-00000316
426-002
PARCEL C
426-014
426-013
PARCEL B
426-012
PARCEL A
426-017
199400001328
08/24/93
199300006204
04/08/93
199300006204
04/08/93
PARCEL D
2014-00001776
301-019
PARCEL K/2
301-021
301-022
PARCEL A
301-015
9500751
1/6/3
301-002
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301-003
13/6/3
3/6/3
301-004
5/6/3
301-017
301-008
302-002
LOT A

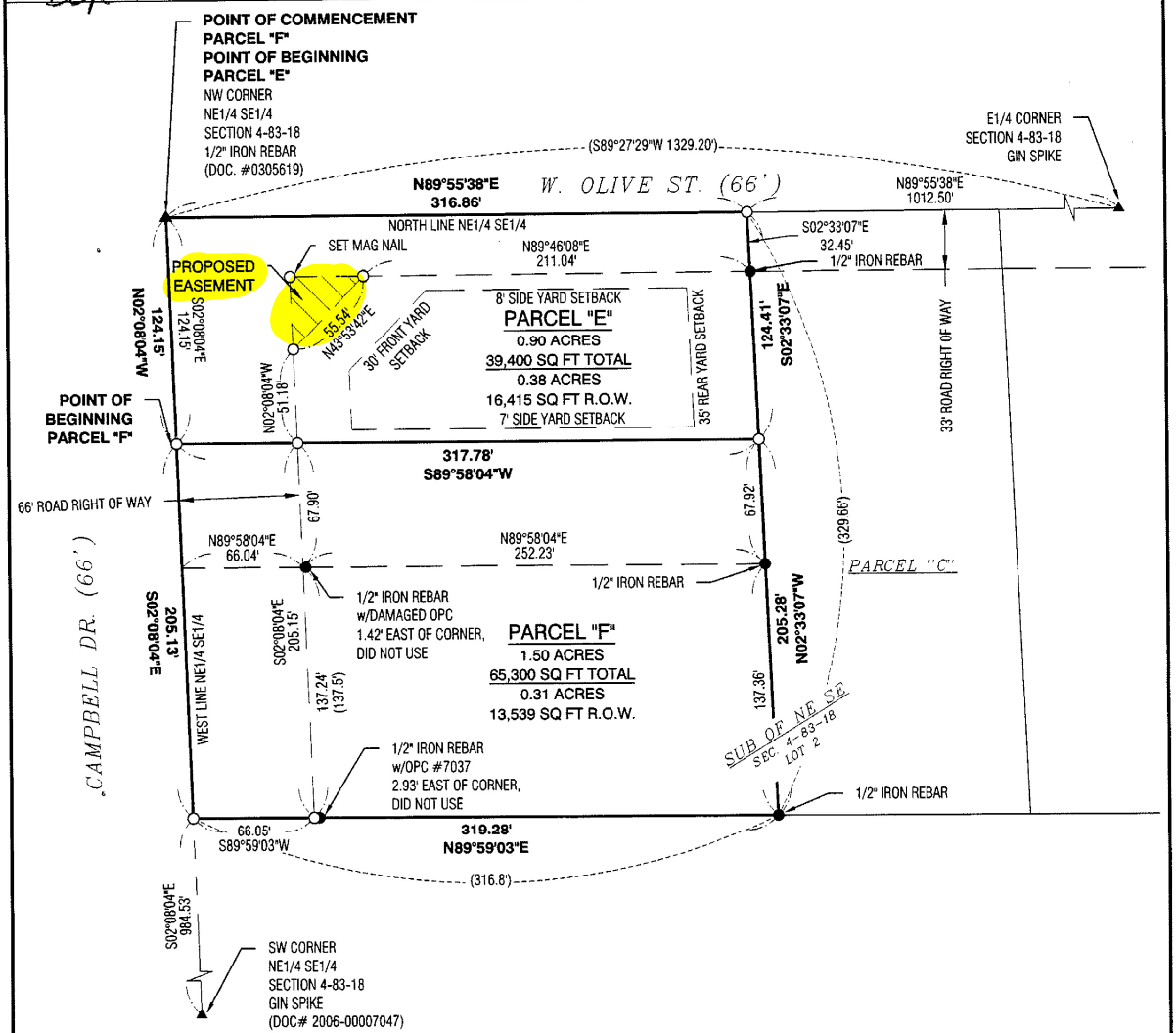
PLAT OF SURVEY

$12 cng

INDEX LEGEND	
LOCATION:	PARCEL "E" AND PARCEL "F" IN LOT 2 OF THE SUBDIVISION OF THE NE1/4 OF THE SE1/4 OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M., CITY OF MARSHALLTOWN, MARSHALL COUNTY, IOWA
PROPRIETOR:	VERLE EUGENE AND GLORIA AB ARNOLD AND DAVID A. AND JOHANNA L. ARNOLD
REQUESTED BY:	DAVID ARNOLD
PREPARED BY: RETURN TO: DANIEL C. MATZINGER, PLS	CLAPSADDLE-GARBER ASSOCIATES, INC, 16 EAST MAIN STREET, P.O. BOX 754, MARSHALLTOWN, IOWA 50158 PHONE 641-752-6701 CGA@CGACONSULTANTS.COM

Box

Recorded: 01/26/2026 at 11:18:40 AM
Amt: $12.00 Charge Page 1 of 2
Revenue Tax:
Marshall County Iowa
Nan Benson County Recorder
File 2026-00000316



LEGAL DESCRIPTION:

SEE SHEET 2 OF 2

NOTE:

ALL BEARINGS AND DISTANCES ARE THE RESULT OF G.P.S. OBSERVATIONS UTILIZING THE IOWA D.O.T. RTN AND THE IOWA REGIONAL COORDINATE SYSTEM ZONE 9.

LEGEND: (MONUMENT SYMBOLS ARE ORIENTED TO THE NORTH)		
FOUND	▲	PLSS CORNER (as noted)
	●	PARCEL OR LOT CORNER
SET	△	PLSS CORNER - 1/2" DIAMETER x 30" IRON REBAR w/PINK PLASTIC ID CAP (#28842)
	○	1/2" DIAMETER x 30" IRON REBAR w/PINK PLASTIC ID CAP (#28842)

( ) = RECORDED AS

ARNOLD SURVEY MARSHALL COUNTY, IOWA

N

SCALE 1"=80'
0 80'

DANIEL C. MATZINGER LICENSED 28842 IOWA PROFESSIONAL LAND SURVEYOR

I hereby certify that this land surveying document was prepared and the related survey work was performed by me or under my direct personal supervision and that I am a duly Licensed Professional Land Surveyor under the laws of the State of Iowa.

1/22/26
date

Daniel C. Matzinger, PLS
Iowa License Number 28842
My License Renewal Date is December 31, 2027
Pages or sheets covered by this seal: SHEETS 1-2

CGA

PN:	25-SB-0335
DATE OF SURVEY:	9-11-25
DRAWN BY:	TMM
FIELD CREW:	AHC,RAT
SHEET NO.	1 OF 2

J:\25-SB-0335\dwgs\2_ Survey\25-SB-0335 Plat-2.dwg - Plat LEGL - 01-22-26 - 11:57am - dcm274

LEGAL DESCRIPTION:

PARCEL "E" LOCATED IN LOT 2 OF THE SUBDIVISION OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M., CITY OF MARSHALLTOWN, MARSHALL COUNTY, IOWA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

BEGINNING AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M.; THENCE NORTH 89°55'38" EAST, 316.86 FEET ALONG THE NORTH LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 4 TO THE NORTHWEST CORNER OF PARCEL "C"; THENCE SOUTH 02°33'07" EAST, 124.41 FEET ALONG A PORTION OF THE WEST LINE OF SAID PARCEL "C"; THENCE SOUTH 89°58'04" WEST, 317.78 FEET TO A POINT ON THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 4; THENCE NORTH 02°08'04" WEST, 124.15 FEET ALONG SAID WEST LINE TO THE POINT OF BEGINNING, CONTAINING 39,400 SQ.FT./0.90 ACRES TOTAL INCLUDING 0.38 ACRES OF EXISTING ROAD RIGHT AWAY. SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

LEGAL DESCRIPTION:

PARCEL "F" LOCATED IN LOT 2 OF THE SUBDIVISION OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M., CITY OF MARSHALLTOWN, MARSHALL COUNTY, IOWA, MORE PARTICULARLY DESCRIBED AS FOLLOWS:

COMMENCING AT THE NORTHWEST CORNER OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SECTION 4, TOWNSHIP 83 NORTH, RANGE 18 WEST OF THE 5TH P.M.; THENCE SOUTH 02°08'04" EAST, 124.15 FEET ALONG THE WEST LINE OF THE NORTHEAST 1/4 OF THE SOUTHEAST 1/4 OF SAID SECTION 4 TO THE POINT OF BEGINNING; THENCE CONTINUING SOUTH 02°08'04" EAST, 205.13 FEET ALONG SAID WEST LINE; THENCE NORTH 89°59'03" EAST, 319.28 FEET TO THE SOUTHWEST CORNER OF PARCEL "C"; THENCE NORTH 02°33'07" WEST, 205.28 FEET ALONG A PORTION OF THE WEST LINE OF SAID PARCEL "C"; THENCE SOUTH 89°58'04" WEST, 317.78 FEET TO THE POINT OF BEGINNING, CONTAINING 1.50 ACRES TOTAL INCLUDING 0.31 ACRES OF EXISTING ROAD RIGHT OF WAY. SUBJECT TO EASEMENTS AND RESTRICTIONS OF RECORD, IF ANY.

CGA

PN:	25-SB-0335
DATE OF SURVEY:	9-11-25
DRAWN BY:	TMM
FIELD CREW:	AHC,RAT
SHEET NO.	2 OF 2

J:\25-SB-0335\dwgs\2_ Survey\25-SB-0335 Plat-2.dwg - Plat LEGL 2 - 11-25-25 - 1:03pm - tmm297

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Heather Thomas, Public Works Director
Meeting Date:	July 13, 2026
Re:	Resolution Approving Agreement 1-26-USTEP-016 for up to $400,000.00 in Urban-State Traffic Engineering Program (U-STEP) Funding with Iowa DOT in Conjunction with the Highway 14 3R Northern Section Project [Iowa DOT # UST-014-5(089)—4A-64 / City # STR25004]

Strategic Plan Objective:
During the October 2025 goal setting report, Highway 14 Corridor Improvements were listed as a continuing goal for Strategy #1, Expand and Improve Development in the Community.

Recommended:
Recommend approving funding agreement.

Budget Impact:
Approving this funding agreement will help reduce the local share of costs for the upcoming Highway 14 project, up to a maximum of $400,000.00. *(Based on preliminary scope and project estimates, the cost share is projected to be 213,175.60.)*

Description/Background:
Following authorization to apply for funding on this item at the 06/08/26 city council meeting, city staff learned that Iowa DOT would allow us to apply for more than just the Riverside intersection as a result of our efforts on other pedestrian signal locations. This increased the maximum funding from $200,000 (for spot improvements) to $400,000 (for linear improvements). City staff applied for up to $400,000 of 55/45 cost share funding towards operation and safety aspects of the project. Iowa DOT has awarded the city up to $400,000 of 55% Iowa DOT / 45% City construction cost share funding. Based on preliminary scope and project estimates, the 55% cost share is projected to be $213,175.60. We recommend authorizing city staff to approve this funding agreement.

Iowa DOT is now anticipating a December 2027 bid letting for construction in 2028.

Additional Background from June 8, 2026 City Council
U-STEP funding is a program through Iowa DOT with some of the following qualifications:

- Solve traffic operation and safety problems on primary roads in Iowa cities.
- The city must engineer and administer the project.
- City match is 45 percent of the construction cost (55 percent state-funded).
- Maximum of $200,000 per project for spot improvements.
- Letters of request accepted all year (open funding application period).
- Typical review & response time: 90 days.

Refer to funding request letter for additional details on the request.

Additional Background from October 27, 2026 City Council

In October 2025, Iowa DOT and city staff presented to Council options the city had to include in the Iowa DOT's project. This 3R project covers a section of roadway in need of rehabilitation on Iowa 14, a state primary highway owned by the Iowa DOT. The section extends along three blocks of Anson St and a stretch of 3rd Avenue that extends from Anson to Riverside St. The project also includes a 4 to 3 lane conversion on 3rd Ave from Anson St to the north city limits (near Leo St).

In January 2026, the city hired Foth to expand their scope on the project to include being the design consultant for the city's additional requested scope, which includes:

- 38 Sidewalk Pedestrian Ramps (these are in addition to those Iowa DOT is addressing)
- 7 Traffic Signal Pedestrian Upgrades
- Removal of the Traffic Signal at Riverside St and adjustment to the intersection to eliminate the southern boulevard. (City will hire contractor to remove remainder of Boulevard.)
- 7 Alley aprons – design for reconstruction to become ADA compliant
- 25 storm sewer intake rehabilitation designs
- Median replacement along Anson St
- Grant Application assistance for USTEP and Curb Ramp Funding

Attachments:

1. 2026-07-13_2026-130_Resolution Approving DOT Funding Agreement - USTEP_STR25004
2. Iowa DOT Funding Agreement - City of Marshalltown, UST-014-5(089)--4A-64

2026-130

RESOLUTION APPROVING AGREEMENT 1-26-USTEP-016 FOR UP TO $400,000.00 IN URBAN-STATE TRAFFIC ENGINEERING PROGRAM (U-STEP) FUNDING WITH IOWA DOT IN CONJUNCTION WITH THE HIGHWAY 14 3R NORTHERN SECTION PROJECT
[IOWA DOT # UST-014-5(089)—4A-64 / CITY # STR25004]

WHEREAS, Iowa 14 is a Primary Road under the jurisdiction of Iowa Department of Transportation (DOT) located with the City of Marshalltown, Iowa; and

WHEREAS, the City of Marshalltown, Iowa previously signed into a predesign agreement on October 27, 2025 with the Iowa Department of Transportation for completing a joint project along Iowa 14; and

WHEREAS, the Council authorized city staff to apply for additional funding towards the city's portion of the project; and

WHEREAS, the City has been offered cost share funding (55% Iowa DOT / 45% City) on eligible aspects of qualifying operational and safety improvements to a project maximum of $400,000.00 through U-STEP funding; and

WHEREAS, the City Council of Marshalltown finds that approving this funding agreement to be in the best interest of the City.

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

Section 1. The City of Marshalltown, Iowa, authorizes and directs staff to sign on behalf of the City of Marshalltown, the Project Funding Agreement No. 1-26-USTEP-016, which authorizes U-STEP funding be applied towards the city's share of qualifying operational and safety improvements of the Iowa 14 Project.

Passed this 13th day of July 2026, and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____
Mike Ladehoff, Mayor

ATTEST:

_____
Alicia Hunter, CMC, City Clerk

IOWA DEPARTMENT OF TRANSPORTATION
AGREEMENT FOR
URBAN-STATE TRAFFIC ENGINEERING PROGRAM
(U-STEP) PROJECT

City: Marshalltown

Project No.: UST-014-5(089)--4A-64

Agreement No.: 1-26-USTEP-016

Staff Action No.: 372 - 2026 06 22

This is an agreement between the city of Marshalltown (hereinafter called Recipient), and the Iowa Department of Transportation (hereinafter called Department), to enter into an agreement for joint or cooperative action after appropriate action by ordinance, resolution, or otherwise pursuant to the laws of the governing bodies involved.

The Recipient and the Department previously entered into the following agreement(s) for the following funding sources related to the above referenced project:

Funding Source	Agreement No.	Project No.	Full Execution Date
Iowa DOT 3R	2026-P-024	NHSX-014-5(085)--3H-64	10/28/2025)
ADA Curb Ramp	(Agreement Number)	NHSN-014-5(90)--2R-64	(DOT Signature Date)
(Funding Source)	(Agreement Number)	(Project Number)	(DOT Signature Date)

The Department provides funds through the Urban-State Traffic Engineering Program (U-STEP), a cooperative program for safety or operational improvements on primary road extensions. The Department has made these funds available for reimbursement and will share eligible construction and right-of-way costs in the ratio of 55% Department funds to 45% local funds, up to a maximum amount in Department funds of $200,000 for a “spot improvement” or $400,000 for a “linear improvement”. The maximum funds available for this project are as noted below.

A “spot improvement” shall mean a limited improvement project such as intersection reconstruction or signalization; and a “linear improvement” shall mean an improvement project such as street or highway widening or reconstruction which spans two or more intersections.

The Recipient proposes to develop and complete the following described linear improvement project:

In the city of Marshalltown for pavement rehabilitation project will include reconstruction of pedestrian ramps, upgrades to pedestrian signals, adjustment of intakes and manholes, and modifications to Riverside Street.

Pursuant to the terms of this agreement, applicable statutes, and Administrative Rules, the Department agrees to provide U-STEP funding to the Recipient for the authorized and approved costs for eligible items associated with project improvements as described above.

In consideration of the foregoing and the mutual promises contained in this agreement, the parties agree as follows:

1. The Recipient shall be the lead local governmental agency for carrying out the provisions of this agreement and shall be responsible for the development and completion of the U-STEP project.

2. All notices required under this agreement shall be made in writing to the Department and the Recipient's contact person. The Department's contact persons shall be the District 1, assistant District Engineer, Jeremy Vorthem. The Recipient's contact person shall be the Heather Thomas, P.E., City Public Works Director.

3. The Department will share eligible construction and right-of-way costs as indicated below:

   ☒ LINEAR IMPROVEMENT

Department Share	Recipient Share	Department Program Maximum	Estimated Project Cost	Department Project Maximum
55%	45%	$400,000	$ 387,592	$ 400,000

4. The maximum Department project funding shall be as noted above in Paragraph 3.

   a. If, upon completion of final plans, the Recipient's cost estimate exceeds the preliminary total estimate contained herein by 20% or more, the increased cost must be approved by the Department prior to advertisement for bids.

   b. Extra work, requested subsequent to the contract letting, must also be approved by the Department prior to commencement of the extra work.

   c. Any amount exceeding the Department project maximum shall be requested in writing by the Recipient and approved through a Staff Action process at the discretion of the Department. The amount requested and approved shall not exceed the Department program maximum.

5. If any part of this agreement is found to be void and unenforceable, then the remaining provisions of this agreement shall remain in effect.

6. This agreement is not assignable without the prior written consent of the Department.

7. This agreement, and the attached Exhibit A and Exhibit B, constitutes the entire agreement between the Department and the Recipient. No representations, promises, or warranties have been made by either party that is not fully expressed in this agreement. Any change or alteration to the terms of this agreement must be made in the form of an addendum to this agreement which shall be effective only upon written approval of the Department and the Recipient.

IN WITNESS WHEREOF, each of the parties hereto has executed this Agreement as of the date shown opposite its signature below:

City: Marshalltown

By: _____ Date _____, _____

Title_____

I, _____, certify that I am the Clerk of the city of

Marshalltown, and that _____, who signed said

Agreement for and on behalf of the Recipient was duly authorized to execute the same by

virtue of a formal resolution duly passed and adopted by the Recipient, on the _____day

of _____, _____.

Signed: _____ Date _____, _____
City Clerk of Marshalltown, Iowa

IOWA DEPARTMENT OF TRANSPORTATION
Transportation Development Division

By: _____ Date _____, _____
Allison Smyth, P.E.
District Engineer
District 1

EXHIBIT A

Standard Provisions for U-STEP or C-STEP Project Agreements

1. The Recipient shall take the necessary actions to comply with applicable State and Federal laws and regulations. To assist the Recipient, the Department has provided guidance in the Instructional Memorandums to Local Public Agencies (I.M.s), available on-line at: https://ia.iowadot.gov/local_systems/publications/im/imtoc.pdf. The Recipient shall follow the applicable procedures and guidelines contained in the I.M.s in effect at the time project activities are conducted.

2. In accordance with Iowa Code Chapter 216, the Recipient shall not discriminate against any person on the basis of race, color, creed, age, sex, sexual orientation, national origin, religion, pregnancy, or disability.

3. The Recipient shall obtain agreements, as needed, from railroad and utility companies and shall obtain project permits and approvals, when necessary, from the Iowa Department of Cultural Affairs (State Historical Society of Iowa; State Historic Preservation Officer), Iowa Department of Natural Resources, U.S. Coast Guard, U.S. Army Corps of Engineers, etc.

4. If right-of-way must be acquired for the project, the Recipient shall negotiate and secure the necessary right-of-way using the most appropriate of the following methods:

   A. When right-of-way is to be acquired, before acquisition procedures are begun, the Recipient shall meet staff from the Department's Right of Way Bureau to assure compliance with the U.S. Code, the Iowa Code, and 761 Iowa Administrative Code (IAC) Chapter 111; and determine what parcels, if any, are to be acquired in the name of the Department and what parcels, if any, in the name of the Recipient.

   B. Should eminent domain proceedings be required, the Recipient will condemn or appeal in the name of the Recipient or the Department, whichever applies. The project letting may not be held until the Recipient has certified that the right-of-way has been acquired. Upon completion of the acquisition for each parcel, all original documents for the acquisition shall be delivered to and become the property of the Department.

   C. The Recipient will meet with the Department's Right of Way Bureau staff to determine who shall be responsible for demolition and/or property management functions.

   D. In accordance with 761 IAC Section 150.3(1)(b), the Recipient will be responsible for providing, without cost to the Department or the project, all right-of-way which involves dedicated streets or alleys, and other Recipient-owned lands, easements, and rights in land except park lands, subject to the condition that the Department will reimburse the Recipient for the value of improvements situated on said Recipient-owned lands, if any. The Recipient has apprised itself of the value of these lands and, as a portion of its participation in the project, voluntarily agrees to make such lands available without further compensation.

5. The Recipient shall be responsible for obtaining all applicable permits from the Department, such as the Right to Occupy and/or Perform Work Within the Department's Right-of-Way, Permit of Access, Utility Accommodation, Right to Install and Maintain Traffic Control Devices, and/or other construction permits required for the project prior to advertisement for bids.

6. The project plans, specifications, and engineer's cost estimate for the project shall be prepared and certified by a registered Professional Engineer licensed in the State of Iowa. The Recipient shall submit the plans, specifications, and other contract documents to the Department for review and approval. If the project will be let by the Department, the most recent edition of the Iowa DOT Standard Specifications for Highway and Bridge Construction shall be used. The Recipient shall also follow the Department's letting procedures. If the project will be let by the Recipient, the project may utilize the Iowa DOT Standard Specifications for Highway and Bridge Construction, the Statewide Urban Design and Specifications, or specifications developed by the Recipient.

7. For projects let by the Department, the Recipient shall submit to the Department an acceptable Project Development Certificate (Form 730002), plans, specifications, and cost estimate by the dates specified in the most current edition of Instructional Memorandum (I.M.) 3.010, Project Development Submittal Dates and Information. The Recipient shall also follow the Department's letting procedures. For projects let by the Recipient, the Project Development Certificate, plans, specifications, and cost estimate shall be submitted to the Department at least fourteen weeks prior to advertisement for bids.

8. Upon Department acceptance of the Project Development Certificate, final plans, proposal forms, specifications, and cost estimate, the Department will give the Recipient a written notice to proceed with the project. If the project will be let by the Recipient, advertisement for bids shall not be made until a written notice to proceed is received from the Department. After receiving the Department's approval, the Recipient shall advertise for bidders, hold a public letting, and provide adequate supervision for the construction work performed under the contract. The Recipient shall submit a copy of the bid tabulations and the letting documents to the Department for concurrence prior to formal action in the award of the contract.

9. If the Recipient lets the project, then the Recipient shall use positive efforts to solicit bids from and to utilize Targeted Small Business (TSB) enterprises as contractors and ensure that the contractors make positive efforts to utilize these enterprises as subcontractors, suppliers or participants in the work covered by this agreement. Efforts shall be made and documented in accordance with Exhibit B.

10. If the Recipient lets the project, as described herein, the Recipient shall include in their Notice to Bidders that Sales Tax Exemption Certificates will be issued, as provided for by Iowa Code section 423.3, subsection 80. The Recipient shall be responsible for obtaining the Sales Tax Exemption Certificates through the Iowa Department of Revenue and Finance. The Recipient shall issue these certificates to the successful bidder and any subcontractors to enable them to purchase qualifying materials for the project free of sales tax.

11. The project must be let to contract within two years of the date this agreement is approved by the Department. If not, the Recipient may be in default, for which the Department may revoke funding commitments. This agreement may be extended for a period of six months upon receipt of a written request from the Recipient at least 30 days prior to the two-year deadline.

12. The Recipient as well as its contractors, if any, agree to maintain all books, documents, papers, accounting records, and other evidence pertaining to all costs incurred under this agreement and to make such materials available at their respective offices at reasonable times during the agreement period and for three years from the date of the final payment under the agreement, for inspection by the Department.

13. The Recipient will be responsible for the initial costs of right of way and construction. The Recipient shall follow I.M. 6.020 Payment and Reimbursement Processes for requesting reimbursement. The Recipient shall prepare and submit to the Department a detailed billing statement of right of way and construction costs incurred by the Recipient. Billing statements may be submitted periodically during progress of the work. Design, inspection, and administration costs will be the responsibility of the Recipient. If said statement and documentation are in proper form, the Department will reimburse the Recipient for properly documented and certified claims for eligible project costs. The Department may withhold up to 5% of the State share of construction costs or 5% of the total State funds available for the project, whichever is less. Reimbursement will be made either by State warrant or by crediting other accounts from which payment was initially made. If, upon final audit or review, the Department determines the Recipient has been overpaid, the Recipient shall reimburse the overpaid amount to the Department. After the final audit or review is complete and after the Recipient has provided all required paperwork, the Department will release the State funds withheld.

14. Signs and other traffic control devices necessary for construction of the project shall be in accordance with the Manual on Uniform Traffic Control Devices for Streets and Highways (MUTCD) per 761 IAC Chapter 130. The safety of the general public shall be assured through the

use of proper protective measures and devices such as fences, barricades, signs, flood lighting, and warning lights as necessary.

15. If a detour is necessary, the Recipient will designate and sign the route at no cost to the project. The Department will cooperate if primary highways are involved.

16. Parking shall be prohibited on the minor street approaches for a distance of 35 feet in advance of the stop signs and/or crosswalks and on the exit sides of the minor streets for a distance of 35 feet beyond the stop signs and/or crosswalks. These parking restrictions shall go into effect at such time as the project is completed and opened to through traffic.

17. Within 30 days of completion of construction, the Recipient shall provide written notification to the Department. Acceptance of the completed construction shall be with the concurrence of the Department. The Recipient's engineer will certify that the project was completed in substantial compliance with the plans and specifications set out in this agreement before receiving final reimbursement of Department funds.

18. The Recipient shall provide to the Department a copy of "as-built" project plans, within six months after the project is built.

19. The Recipient shall have ownership of traffic signals constructed with this project and shall operate them at its expense so long as signal protection is considered by either party as necessary at said location. If considered by both parties as no longer necessary at said location, the signals are to be removed by the Recipient at the Recipient's expense and may be installed at another location acceptable to both parties and shall be owned and operated at the expense of the Recipient.

20. The Recipient shall submit a final detailed billing statement to the Department no later than one year after the date the Department concurs in the acceptance of the completed construction. If a final detailed billing statement is not submitted to the Department by the Recipient in the one year period, the Department will close the project's financial records without making additional reimbursement to the Recipient unless a time extension is requested. The time extension should be requested in writing by the Recipient and approved by the Department, at least 30 days prior to the one-year deadline.

21. The Recipient agrees to indemnify, defend, and to hold the Department harmless from any action or liability arising out of the design, construction, maintenance, placement of traffic control devices, inspection, or use of this project. This agreement to indemnify, defend, and hold harmless applies to all aspects of the Department's application review and approval process, plan and construction reviews, and funding participation.

22. In case of dispute concerning the terms of this agreement, the parties shall submit the matter to arbitration pursuant to Iowa Code Chapter 679A. Either party has the right to submit the matter to arbitration after 10 days' notice to the other party of their intent to seek arbitration. The written notice must include a precise statement of the dispute. The Department and the Recipient agree to be bound by the decision of the appointed arbitrator. Neither party may seek any remedy with the State or Federal courts absent exhaustion of the provisions of this paragraph for arbitration.

EXHIBIT B
UTILIZATION OF TARGETED SMALL BUSINESS (TSB) ENTERPRISES
ON NON-FEDERAL AID PROJECTS
(THIRD-PARTY STATE-ASSISTED PROJECTS)

In accordance with Iowa Code Section 19B.7, it is the policy of the Iowa Department of Transportation (Iowa DOT) that Targeted Small Business (TSB) enterprises shall have the maximum practicable opportunity to participate in the performance of contracts financed in whole or part with State funds. Refer to Local Systems I.M. 5.020 for additional information.

Under this policy the Recipient shall be responsible to make a positive effort to solicit bids or proposals from TSB firms and to utilize TSB firms as contractors or consultants. The Recipient shall also ensure that the contractors or consultants make positive efforts to utilize TSB firms as subcontractors, subconsultants, suppliers, or participants in the work covered by this agreement.

The Recipient's "positive efforts" shall include, but not be limited to:

1. Obtaining the names of qualified TSB firms from the Iowa Economic Development Authority (515-348-6200) or from its website at: https://www.iowaeda.com/small-business/targeted-small-business/

2. Notifying qualified TSB firms of proposed projects involving State funding. Notification should be made in sufficient time to allow the TSB firms to participate effectively in the bidding or request for proposal (RFP) process.

3. Soliciting bids or proposals from qualified TSB firms on each project, and identifying for TSB firms the availability of subcontract work.

4. Considering establishment of a percentage goal for TSB participation in each contract that is a part of this project and for which State funds will be used. Contract goals may vary depending on the type of project, the subcontracting opportunities available, the type of service or supplies needed for the project, and the availability of qualified TSB firms in the area.

5. For construction contracts:

    a) Including in the bid proposals a contract provision titled "Targeted Small Business (TSB) Affirmative Action Responsibilities on Non-Federal Aid Projects (Third-Party State-Assisted Projects)" or a similar document developed by the Recipient. This contract provision is available in Local Systems I.M. 5.020.

    b) Ensuring that the awarded contractor has and shall follow the contract provisions.

6. For consultant contracts:

    a) Identifying the TSB goal in the Request for Proposal (RFP), if one has been set.

    b) Ensuring that the selected consultant made a positive effort to meet the established TSB goal, if any. This should include obtaining documentation from the consultant that includes a list of TSB firms contacted; a list of TSB firms that responded with a subcontract proposal; and, if the consultant does not propose to use a TSB firm that submitted a subcontract proposal, an explanation why such a TSB firm will not be used.

The Recipient shall provide the Iowa DOT Administering Bureau the following documentation:

1. Copies of correspondence and replies, and written notes of personal and/or telephone contacts with any TSB firms. Such documentation can be used to demonstrate the Recipient's positive efforts and it should be placed in the project file.

2. Bidding proposals or RFPs noting established TSB goals, if any.

3. Form 260017 "Checklist and Certification for the Utilization of Targeted Small Businesses (TSB)" shall be filled out upon completion of each project.
https://iowadot.seamlessdocs.com/f/ChecklistandCertforUtilizationofTSBonNonFederalProjects.

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Kelsie Stafford, Director
Meeting Date:	July 13, 2026
Re:	Resolution Declaring 2016 John Deere 1570 Mower as Surplus Property and Authorizing Sale and Disposal Thereof

Strategic Plan Objective:
Goal 3: Continually improve and sustain the City's infrastructure, organization, and services.

Recommended:
Staff recommend authorization to declare the Parks Division's 2016 John Deere 1570 mower with cab, deck and snow equipment as surplus property and authorizing the sale and disposal thereof.

Budget Impact:
The replacement of the Parks Division's 2016 John Deere 1570 mower with cab, deck and snow equipment was approved in the Capital Improvement Plan. Following Council approval declaring this asset as surplus property, staff will proceed with trading in the equipment at a value of $9,000.00, and purchasing new equipment following the approved budget of $40,000.00.

Description/Background:
The Parks Division's 2016 John Deere 1570 mower was scheduled to be replaced during fiscal year 2024. Staff evaluated the piece of equipment at that time and determined replacement could be delayed until fiscal year 2026. The equipment has reached the end of its useful life and is now requiring replacement. A purchase requisition has been submitted for a John Deere 1570 TerrainCut Commercial Mower with a 72-inch deck and cab in the final amount of $38,363.66, including the $9,000.00 trade-in value.

Attachments:
1. 2026-07-13_2026-131_Resolution Declaring Surplus Property Parks 2016 Mower

2026-131

RESOLUTION DECLARING CERTAIN PROPERTY SURPLUS PROPERTY AND AUTHORIZING SALE AND DISPOSAL THEREOF, 2016 JOHN DEERE 1570 MOWER INCLUDING DECK, CAB AND SNOWBLOWER

WHEREAS the City of Marshalltown (hereinafter referred to as the "City"), State of Iowa, is a political subdivision organized and existing under the law and the Constitution of the State of Iowa (the "State"); and

WHEREAS the City is the sole owner of the equipment listed in Section 1 which is to be declared surplus property; and

WHEREAS this surplus property should be disposed of or sold to raise additional revenue and prevent the further decline in value thereof prior to sale; and.

WHEREAS the disposal of excess property is in the best interests of the City of Marshalltown.

THEREFORE, IT IS HEREBY RESOLVED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA, AS FOLLOWS:

Section 1. The property listed below is hereby declared as surplus property:

Asset Id	Description
7034	2016 John Deere 1570 Mower with Deck, Cab and Snowblower

Section 2. The surplus property the subject of this resolution shall be sold or disposed of in accordance with applicable Federal, State and City guidelines.

Passed this 13th day of July, 2026, and signed this____ day of July, 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

Alicia Hunter, CMC, City Clerk

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Kelsie Stafford, Director
Meeting Date:	July 13, 2026
Re:	Resolution Approving Engineer's Certificate of Completion for PRK22004 Water Plaza at Mega-10 Park Non-Skid Rubberized Coating Project

Strategic Plan Objective:
Goal 2: Enhance Marshalltown's public image.
Goal 3: Continually improve and sustain the City's infrastructure, organization, and services.
Goal 4: Partner with citizens, for-profit, non-profit and others to improve quality of life.

Recommended:
Staff recommend acceptance of work completed by Sundek National Accounts, Inc. for the Water Plaza at Mega-10 Park Non-Skid Rubberized Coating Project #PRK22004.

Budget Impact:
The Water Plaza at Mega-10 Park Non-Skid Rubberized Coating Project was originally specified in the plans for the Water Plaza at Mega-10 Park Project, #PRK22004. Due to the high bid price for the application and installation of the non-skid rubberized coating, the item was value engineered out of the original contract. Staff executed a competitive bidding process to proceed with this item with a budget allowance of $55,000.00. The lowest responsive, responsible bid received was submitted by Sundek National Accounts, Inc. in the amount of $36,528.50. The Water Plaza at Mega-10 Park comprehensive project expenses and funding sources are noted below:

Project Expenses:

Design Engineering	$296,400.00	Bolton & Menk
Construction Engineering	$190,185.00	Bolton & Menk
Rubberized Coating	$36,528.50	Sundek National Accounts, Inc.
Allowance – Landscaping	$7,500.00	City of Marshalltown - Parks
Allowance - Signage	$50,000.00	Coordination w/ ACA
Allowance –	$395,000.00	Coordination w/ ACA

Sculpture		
Estimated Permits, Util, Etc	$5,710.00	City + Others
Land Survey for YMCA Agreement	$4,095.00	Clapsaddle-Garber Associates
Electrical Service & Transformer	$30,723.50	Alliant Energy
Electrical Service Installation	$2,545.09	Alliant Energy
Construction Bid (+ CO-0)	$1,887,325.00	Edge Commercial
Construction Change Order 1	($2,703.00)	Edge Commercial
Construction Change Order 2	$945.00	Edge Commercial
Construction Change Order 3	$9,144.00	Edge Commercial
Construction Change Order 4	$2,926.93	Edge Commercial
Construction Change Order 5	($340.00)	Edge Commercial
Construction Engineering Amendment	$40,000.00	Bolton & Menk
TOTAL	**$2,955,985.02**	

Project Funding:

City of Marshalltown Bond Fund 364	$500,000.00	
City of Marshalltown ARPA Fund 389	$68,063.65	
Destination Iowa Grant	$578,015.00	
Wellmark Grant	$100,000.00	
Donations	$125,000.00	City Fund 364
Donations	$1,071,059.50	City Fund 140
Donations	$445,000.00	ACA Held
City of Marshalltown Bond Fund 364	$190,000.00	Contingency from Riverview Park
Electrical Reimbursement	$30,000.00	Bolton & Menk / KED Bluestone
TOTAL	**$3,107,138.15**	

Description/Background:

Sundek National Accounts, Inc. began work on the Water Plaza at Mega-10 Park Non-Skid Rubberized Coating Project following execution of a contract in May 2026. The work as specified in the Plans and Specifications developed by staff has been completed and accepted. Staff is recommending Council approve and accept the Project and certify the final payment in the amount of $18,264.25.

Attachments:

1. 2026-07-13_2026-132_Resolution Approving Eng Certificate of Completion for PRK22004 Water Plaza Rubberized Coating
2. NOTICE OF ACCEPTABILITY OF WORK_EXECUTED
3. Final Water Plaza Non-Skid Rubberized Coating Invoice

2026-132

RESOLUTION APPROVING ENGINEER'S CERTIFICATE OF COMPLETION AND ACCEPTING SUNDEK NATIONAL ACCOUNTS, INC. FOR THE WATER PLAZA AT MEGA-10 PARK NON-SKID RUBBERIZED COATING PROJECT NO. PRK22004

WHEREAS, the City of Marshalltown, Iowa has heretofore entered into a contract for labor and material for the Water Plaza at Mega-10 Park Non-Skid Rubberized Coating Project #PRK22004; and

WHEREAS, said project has been completed by Sundek National Accounts, Inc., pursuant to the plans and specifications all as is set forth in the Final Acceptance and Certificate of Completion covering said project.

NOW, THEREFORE, BE IT RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA;

Section 1. That the labor and material for the Water Plaza at Mega-10 Park Non-Skid Rubberized Coating Project, being project #PRK22004, is hereby accepted pursuant to the Engineer's Statement of Completion and the City Clerk is hereby authorized and directed to do all things necessary to complete the contract with Sundek National Accounts, Inc., including the payment of the items called for in said contract and Certificate of Completion.

Passed this 13th day of July, 2026, and signed this _____ day of July, 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

Alicia Hunter, CMC, City Clerk

NOTICE OF ACCEPTABILITY OF WORK

Owner:	City of Marshalltown	Owner's Project No.:	PRK22004
Engineer:	City of Marshalltown	Engineer's Project No.:	PRK22004
Contractor:	Sundek National Accounts, Inc.	Contractor's Project No.:	
Project:	WATER PLAZA AT MEGA-10 PARK NON-SKID RUBBERIZED COATING PROJECT		
Contract Name:	WATER PLAZA AT MEGA-10 PARK NON-SKID RUBBERIZED COATING PROJECT		
Notice Date:	05/22/2026	Effective Date of the Construction Contract:	05/08/2026

The Engineer hereby gives notice to the Owner and Contractor that Engineer recommends final payment to Contractor, and that the Work furnished and performed by Contractor under the Construction Contract is acceptable, expressly subject to the provisions of the Construction Contract's Contract Documents ("Contract Documents") and of the Agreement between Owner and Engineer for Professional Services dated May 8, 2026 ("Owner-Engineer Agreement"). This Notice of Acceptability of Work (Notice) is made expressly subject to the following terms and conditions to which all who receive and rely on said Notice agree:

This Notice has been prepared with the skill and care ordinarily used by members of the engineering profession practicing under similar conditions at the same time and in the same locality.

This Notice reflects and is an expression of the Engineer's professional opinion.

This Notice has been prepared to the best of Engineer's knowledge, information, and belief as of the Notice Date.

This Notice is based entirely on and expressly limited by the scope of services Engineer has been employed by Owner to perform or furnish during construction of the Project (including observation of the Contractor's Work) under the Owner-Engineer Agreement, and applies only to facts that are within Engineer's knowledge or could reasonably have been ascertained by Engineer as a result of carrying out the responsibilities specifically assigned to Engineer under such Owner-Engineer Agreement.

This Notice is not a guarantee or warranty of Contractor's performance under the Construction Contract, an acceptance of Work that is not in accordance with the Contract Documents, including but not limited to defective Work discovered after final inspection, nor an assumption of responsibility for any failure of Contractor to furnish and perform the Work thereunder in accordance with the Contract Documents, or to otherwise comply with the Contract Documents or the terms of any special guarantees specified therein.

This Notice does not relieve Contractor of any surviving obligations under the Construction Contract, and is subject to Owner's reservations of rights with respect to completion and final payment.

Owner

By *(signature)*: 

Name *(printed)*: Kelsie Stafford

Title: Park and Recreation Director

SUNDEK National Accounts Inc.
616 E Avenue J
Grand Prairie, TX 75050-2562
(877) 478-6335
www.sundek.com

Invoice

BILL TO	SHIP TO
WATER PLAZA AT MEGA-10 PARK 802 3rd-6th St Marshalltown, IA 50158	WATER PLAZA AT MEGA-10 PARK 802 3rd-6th St Marshalltown, IA 50158

INVOICE #	DATE	TOTAL DUE	DUE DATE	TERMS	ENCLOSED
12030	06/01/2026	$18,264.25	06/24/2026	net 23	

INVOICE TYPE
Final

	DESCRIPTION	QTY	RATE	AMOUNT
Texture	Prepare existing concrete for the application of the TUFF COAT system 1353 SF	1	18,264.25	18,264.25

SUNDEK offers the convenience of making payments via ACH. For our ACH information, please contact shanice.bean@sundek.com. Note that there is a 3% surcharge for credit card payments where applicable by law. Checks should be made payable to Sundek National Accounts. A $30.00 fee will be assessed on returned items (NSF, Stop Payment, and Closed Account). We appreciate your business.

BALANCE DUE **$18,264.25**

CLASS "E" RETAIL ALCOHOL LICENSE APPLICATION

Business Information

Name of Legal Entity: IOWA 50 LLC

FEIN: XX-XXX5674

Business Type: Limited Liability Company

This business is registered with the Secretary of State.

Business Number of Secretary of State: 0863375

Premises Information

Premises DBA: IOWA SMOKE SHOP

Premises Address: 306 W MADISON ST MARSHALLTOWN IA 50158-2703

Premises Type: Liquor Store

Number of Floors: 1

Control of Premises: Lease

The total square footage of the entire retail sales area plus any alcoholic beverage storage areas of the business. This includes areas of walk-in alcoholic beverage coolers that are accessible to the public.
2163

Does your premises conform to all local and state health, fire and building laws and regulations?
Yes

Does or will your licensed location wholesale alcoholic beverages to on-premises retail alcohol licensees?
No

License Information

Effective Date: 01-Jun-2026

Length of License Requested: 12MONTH

Endorsements

Local Authority: City of Marshalltown

Ownership Information

Type	Name	ID Type	ID	DOB	Phone	Address	Percentage
Individual	KHAN, RASHAD	SSN	***-**-0634	01-Jan-1976	(319) 229-4300	1075 ARCHER DR MARION IA 52302-8157	100.00

Criminal History Details

Has anyone listed on the Ownership page been charged or convicted of a felony offense in Iowa or any other state of the United States?
No

Has anyone listed on the Ownership page been convicted of any violation of any state, county, city, federal or foreign law? For traffic violations, only include those that are drug or alcohol related.
No

Criminal Violations

Contact Information

Contact Name: RASHAD KHAN

Phone Number: (319) 229-4300

Email Address: uptown786@hotmail.com

Address: 70 KIRKWOOD CT SW CEDAR RAPIDS IA 52404-8200

Bond

Do you want to add a bond for this permit?
Yes

Bond Policy Number: 2677116

Issued Date: 01-May-2026

Select the Bond Company you are using. If you do not see your company, check the 'The bond company I'm using is not listed' box and you will be prompted to enter the company information in the next step.
WESTBENDIN

Premises Hours

Is the premises open 24/7?
No

Store Hours Description:
10:00am to 12:00pm Mon - Thurs, 10:00am to 2:am Fri & Sat

Deliveries Hours

Are deliveries able to be received 24/7?
No

Delivery Hours Description:
Business hours

Automatic Renewal Enrollment

Do you wish to enroll in the Automatic Renewal Program at this time?
No

Attestation Information

Attestation Name: RASHAD KHAN

Attestation Date: 01-May-2026

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Alicia Hunter, City Clerk
Meeting Date:	July 13, 2026
Re:	Motion to approve a new Retail Tobacco Permit for Iowa Smoke Shop at 306 West Madison Street

Strategic Plan Objective:
N/A

Recommended:
Consideration of licensing approval.

Budget Impact:
$100 revenue the permit.

Description/Background:
Rashad Khan is opening the Iowa Smoke Shop at 306 West Madison Street. He has applied for a new retail tobacco permit valid through 06/30/27.

Retail tobacco permits allow for the retail sale of cigarettes, tobacco, alternative nicotine, and vapor products. The tobacco retailer permit must be approved by the city in which the retail location. The fee for a tobacco retailer permit is $100. The tobacco retailer permit expires June 30 each year.

Attachments:
None

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Alicia Hunter, City Clerk
Meeting Date:	July 13, 2026
Re:	Motion to approve a new Retail Device Permit for Iowa Smoke Shop at 306 West Madison Street

Strategic Plan Objective:
N/A

Recommended:
Consideration of licensing approval.

Budget Impact:
$1,500 revenue for license.

Description/Background:
Rashad Khan is opening the Iowa Smoke Shop at 306 West Madison Street. He has applied for a new device retail permit valid through 06/30/27.

A “device” is any equipment or product, made in whole or in part of glass or metal, that is designed for use in inhaling through combustion tobacco, hemp, other plant materials, or a controlled substance. “Device” does not include a vapor product or a tobacco smoking product made of briar, meerschaum, clay, or corn cob and not having a surface, aperture, or other feature consisting of metal or glass.

Anyone wanting to sell a device to the ultimate consumer from a place of business in Iowa must obtain a sales tax permit, a retail tobacco permit, and a device retailer permit. An ultimate consumer is the person who possesses a device for use or consumption in this state. The device retailer permit must be approved by the city or county containing the retail location. The fee for a device retailer permit is $1,500. The device retailer permit expires June 30 each year.

Attachments:
None

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Cole O'Donnell, Finance Director
Meeting Date:	July 13, 2026
Re:	Resolution Approving the FY2025 Annual Comprehensive Financial Report for the City of Marshalltown

Strategic Plan Objective:
Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.

Recommended:
Approve and adopt the resolution and authorize the Fiscal Year 2025 Audit to be placed on file.

Budget Impact:

Description/Background:
Eide Bailly LLP has completed its annual audit of the City. See pages 7-10 for the auditor's opinion on the City's financial statements. Pages 144-146 are the auditor's opinions on internal controls and compliance. Pages 151-153 are the auditor's schedule of findings and questioned costs.

The City is required by various state and federal regulations to publish a complete set of financial statements presented in conformity with generally accepted accounting principles (GAAP) and audited by a firm of licensed CPAs. The Finance Department has prepared the FY2025 ACFR on an accrual basis in accordance with governmental accounting standards (the FY25 Annual Financial Report presented to you in November was done on a cash basis). Excluding the component unit and transfers, revenues totaled $52,683,593, which is an increase of $6,943,429 or 14% over the prior fiscal year and expenses totaled $41,493,930, which is an decrease of $2,547,842 or -4.62% from the prior fiscal year (see page 15). The component unit is Marshalltown Water Works. The Friends of the Marshalltown, Iowa Public Library, Inc. is a legally separate entity from the City, but their purpose is to support and promote the programs, resources, improvements and functions of the Marshalltown Library. Since their assets are considered material, they should have been shown as a separate component unit or their financial transactions incorporated with the City's primary government, but the Friends did not make this information available. Therefore, the City

received an Adverse Opinion for the aggregate presentation of the financial statements. When just evaluating the City's financial statements excluding component units, the City received an Unmodified "clean" opinion for presenting the financial statements fairly.

The ACFR contains various sections but the Management Discussion and Analysis (MD&A) prepared by the City Finance Department provides a summary of the report (see pages 11-19). Many of the tables distinguish between Governmental Activities and Business-Type Activities and then also provide totals and a comparison to last fiscal year.

At fiscal year's end, the City's total outstanding debt was $71,989,808. General obligation debt was $52,499,808 or 48.47% of our statutory debt limit of $108,322,20. The remaining debt of $19,490,000 is revenue bonds with payments solely from sanitary sewer fees.

Capital assets, before accumulated depreciation, increased by $11.7 million (p. 17). The increase is from major work on various street and storm water projects, and the Water Pollution headworks, digester and CIPP projects. Capital assets also include various machinery and equipment, such as vehicles, skid loader, mowers, and new playground equipment.

The fund balance in the General Fund increased by $538,671 to $8,090,674. Page 68 shows that $7,156,913 is unrestricted; however, $3.2 million is in a cash flow reserve fund that cannot be spent without Council publishing a notice of the proposed uses and holding a public hearing. Also, $151,000 is maintained for the insurance deductible reserve fund for General Fund assets. The capital reserve for large vehicles, like a fire truck, is $121,000 and the capital reserve for Building Maintenance is $245,000.

During the course of the auditor's engagement, they proposed material audit adjustments to the financial statements and schedule of expenditures of federal awards which were necessary in order to present accurate financial information. (See Page 152 Finding 2025-001). Staff will seek relevant training and have additional review procedures.

PLEASE NOTE: Council members will receive their own printed hard copy of the report. A printed copy will be available at City Hall and the Library for the public to view.

Attachments:

1. 2026-07-13_2026-133_Resolution Approving FY2025 Annual Comprehensive Financial Report (ACFR)
2. Final City of Marshalltown, Iowa 2025 Financial Statements 61855

2026-133

RESOLUTION APPROVING THE FY2025 ANNUAL COMPREHENSIVE FINANCIAL REPORT FOR THE CITY OF MARSHALLTOWN

WHEREAS, the City's Finance Staff have completed the FY2025 Annual Comprehensive Financial Report (ACFR);

WHEREAS, the City Council must approve the report;

WHEREAS, the City Council finds this action is in the best interest of the City of Marshalltown, Iowa;

WHEREAS, the City Council directs the City Finance Director to submit the report to the Auditor of State;

THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA: to approve the FY2025 Annual Comprehensive Financial Report (ACFR).

Passed this 13th day of July 2026 and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

Alicia Hunter, CMC, City Clerk

CITY OF MARSHALLTOWN, IOWA

ANNUAL COMPREHENSIVE FINANCIAL REPORT

Year Ended June 30, 2025

Prepared by:
City Finance Department

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Introductory Section
June 30, 2025
City of Marshalltown

MARSHALLTOWN
IOWA

Mike Ladehoff, Mayor
Diana Steiner, Finance Director
24 North Center Street
Marshalltown, IA 50158-4911
Tel - (641) 754-5712
Fax - (641) 754-5781

June 23, 2026

To the Honorable Mayor, City Council Members
And Citizens of the City of Marshalltown, Iowa:

The City of Marshalltown, Iowa, is required by various state and federal regulations to publish a complete set of financial statements presented in conformity with accounting principles generally accepted in the United States of America (generally accepted accounting principles or GAAP) and audited in accordance with auditing standards generally accepted in the United States of America by a firm of licensed certified public accountants. Pursuant to these requirements, the Annual Comprehensive Financial Report (ACFR) of the City of Marshalltown, Iowa for the fiscal year ended June 30, 2025 as prepared by the Finance Department is hereby submitted in accordance with the provisions of Chapter 11.6 of the Code of Iowa.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

The City's financial statements have been audited by Eide Bailly, L.L.P, a firm of licensed Certified Public Accountants, and they have issued an unmodified and adverse opinion on the City's financial statements for the year ended June 30, 2025. The independent auditor's report is located at the front of the financial section of this report.

The independent audit of the financial statements of the City was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing single audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. Information related to this single audit, including the Schedule of Expenditures of Federal Awards, 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*, Independent Auditor's Report on Compliance for the Major Program and Report on Internal Control over Compliance Required by the Uniform Guidance and Schedule of Findings and Questioned Costs is included in the section entitled Compliance Section.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

Profile of the City

The City was incorporated July 27, 1863 under the laws of the State of Iowa, later amended on June 16, 1975 under the City Home Rule Act. Marshalltown is located in the central region of the state, with a land area of 19.28 square miles and a population of 27,591 as of the 2020 census. The City is empowered to levy a property tax on real property located within its boundaries, and has the power to extend its corporate limits by annexation.

The City operates under a mayor-council form of government. Setting policy and legislative authority are vested in the seven-member council. The City Council is responsible for passing ordinances, resolutions, adopting and amending the budget, appointing committees and hiring the City Administrator as provided by city ordinance. The Mayor and Council are elected for a four-year staggered term rotation, allowing continuity within the membership. Four of the council members are elected from within their respective districts. The mayor and the three remaining council members are elected at large. The City Administrator, hired by the City Council is responsible for carrying out the policies and ordinances of the council, overseeing the day-to-day operations of the government, and for hiring the City Clerk and department directors.

The City provides the following services as authorized by its charter: public safety, public works, social services, culture, recreation, and community development. The City also provides additional services including sewage collection and disposal, a compost facility, a transit system, and municipal parking lots.

The City's financial statements include all funds, departments, boards and commissions, and other government entities that do not have separate legal status as required by accounting principles generally accepted in the United States of America.

In Marshalltown, the library is overseen by a board of directors and included in the operations of the general fund. The water distribution system, administered by an independent utility board of trustees, is included as a discretely presented component unit of the City.

The annual budget serves as the foundation for the City of Marshalltown's financial planning, development and control. The City Administrator and Finance Director are responsible for developing a budget proposal to the City Council. The FY2025 proposed budget was presented to the Council January through March of 2024. The Council was required to hold public hearings on the proposed budget and to adopt the final budget no later than April 30, 2024 for the fiscal year beginning the following July first. The appropriated budget is prepared by fund and function.

Local Economy

The 2020 census showed Marshalltown's population increasing .14% from 27,552 to 27,591. Unemployment in the City was at 6.2% as of June 2025. This is higher than the Iowa rate of 3.7% as of June 2025.

The number of building permits increased in fiscal year 2025 compared to 2024. 11 new residential construction building permits were issued, creating 28 housing units for a value of $7,654,074. 105 residential remodeling, repairs, additions and accessory structure permits were issued for a value of $1,465,947. Total building permit activity for commercial and industrial totaled 36 building permits with a valuation of $17,314,821. Larger commercial projects included additions to the expansion of JBS warehouse, expansion of the Marshalltown Company factory and warehouse, and renovation to the mall (now called Shops at Marshalltown). The total building activity for the fiscal year included 152 permits with a valuation of $26,434,842.

The Local Option Sales Tax (LOST) was approved by City residents via an election and became effective April 1, 2000. The voters passed a referendum August 1, 2017 to reallocate the LOST from 75% being designated for property tax relief, 20% for street projects and 5% allocated for any lawful purpose as authorized by the City Council to 78% for property tax relief and 22% for any lawful purpose authorized by City Council. This became effective November 1, 2017 and would sunset June 30, 2025. On March 5, 2024, a special election was held to renew the one cent local option sales tax with no sunset date. The allocation effective July 1, 2025 will be 75% for property tax relief and 25% any lawful purpose as authorized by City Council. For the fiscal year ending June 30, 2025, the City collected approximately $4.4 million (accrual basis).

Major Initiatives

Fiscal year 2025 was year of implementation, reinvestment, and visible progress on projects that support downtown revitalization, quality of life, public facilities, and core infrastructure.

The State Street reconstruction project, the first phase of the Downtown Implementation Plan, continued to be a major capital initiative in FY25. Completed in June 2025, the project reconstructed six blocks of State Street and included replacement or improvement of water, sanitary sewer, storm sewer, streets, sidewalks, and related streetscape elements. This work represents a significant step in improving the function, appearance, and longterm durability of the downtown corridor.

The City also continued to advance quality-of-life investments through park, trail, and placemaking projects. Improvements at Peterson Park supported the City's ongoing commitment to maintaining and upgrading public recreation spaces. Construction also began before the end of FY25 on the water plaza and River's Edge Trailhead, moving these projects from planning and design into visible implementation. The water plaza is intended to create an interactive, family-friendly public gathering space that can support downtown activity, community events, and everyday use by residents and visitors. The trailhead work will strengthen access to the trail system and the Iowa River corridor, create a more welcoming entry point to the River's Edge area, and improve the connection between downtown, parks, trails, and other public spaces.

Facility and technology improvements were also completed during FY25. At the Marshalltown Public Library, the City replaced aging audio-visual equipment to better support public meetings, library programming, training, presentations, and other community uses of the facility.

The City continued to invest in essential wastewater infrastructure through projects at the Water Pollution Control Plant (WPCP) and through cured-in-place pipe (CIPP) improvements in the sanitary sewer collection system. These projects help extend the useful life of existing infrastructure, improve system reliability, reduce infiltration and inflow, and support the long-term operation of the City's wastewater system.

Looking ahead, the City will continue to balance reinvestment in existing infrastructure with projects that support economic development, neighborhood quality, downtown vitality, and the overall quality of life for Marshalltown residents.

Long-Term Financial Planning

Maintenance and rehabilitation of the City's infrastructure (such as streets, sewers, bridges, trails, parking lots) and park improvements have continued to be the major priority of the City during the last five years. The City annually adopts a five-year Capital Improvement Program that provides a framework for the development and maintenance of infrastructure to meet current and future needs. In conjunction with this program, the City of Marshalltown includes a five-year equipment replacement plan.

The City will continue to rely upon general obligation bonds and road use tax to fund significant infrastructure improvements.

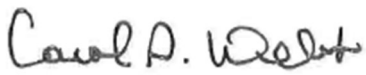
Acknowledgements

The preparation of this report could not be accomplished without the dedicated services of the entire Finance Department staff. We also want to acknowledge the assistance from many other department staff, agencies and organizations which are all vital to the culmination of this report.

Respectfully submitted,



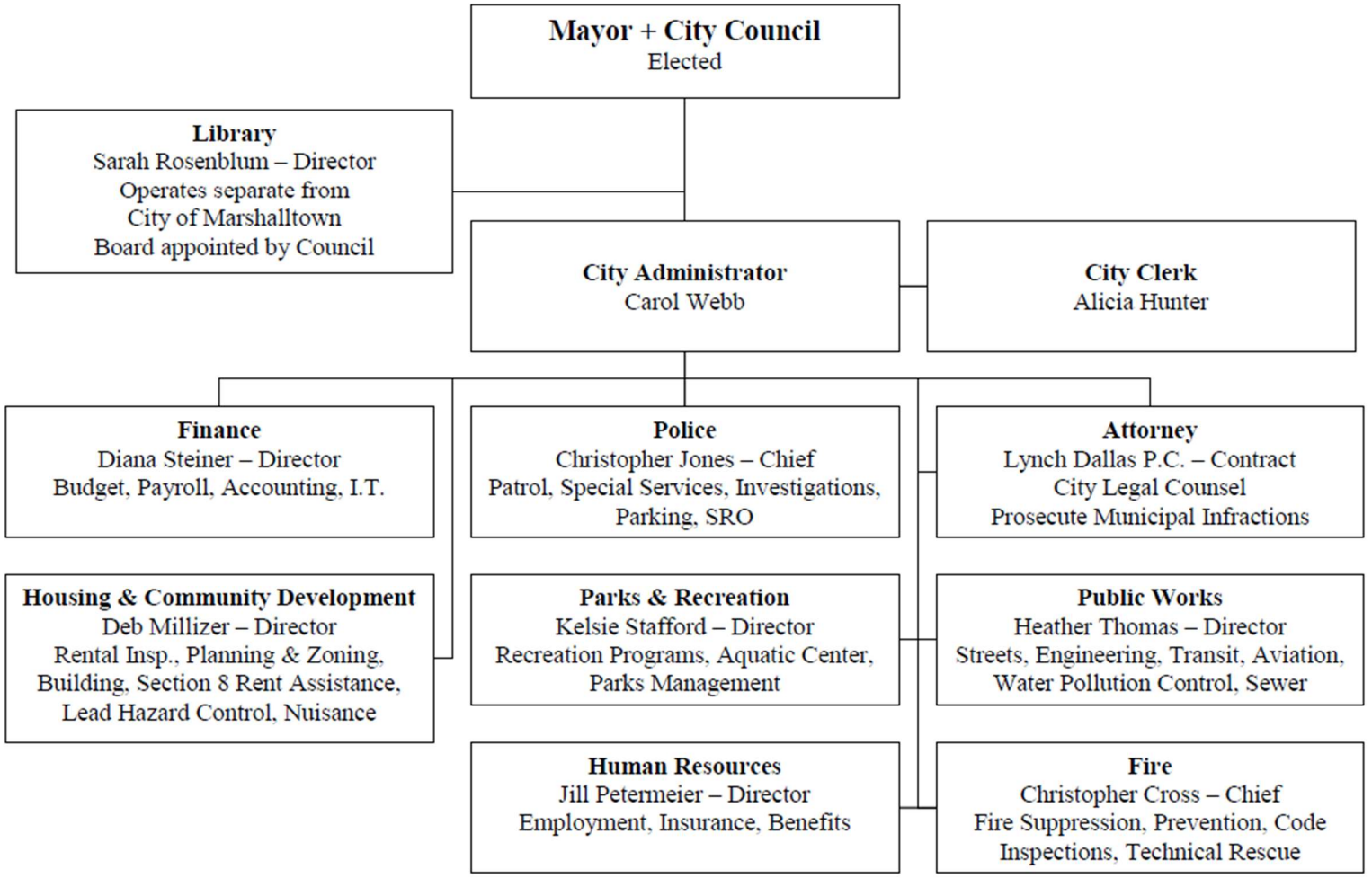
Diana Steiner
Finance Director



Carol Web
City Administrator

MARSHALLTOWN
IOWA

ORGANIZATIONAL CHART



MARSHALLTOWN
MORE THAN EVER

As of 6/30/25

Name	Title	Term Expires
Elected officials:		
Joel Greer	Mayor	December 31, 2025
Gary Thompson	Council Member At Large	December 31, 2027
Barry Kell	Council Member At Large	December 31, 2025
Jeff Schneider	Council Member At Large	December 31, 2025
Mike Ladehoff	Council Member First Ward	December 31, 2025
Mark Mitchell	Council Member Second Ward	December 31, 2027
Greg Nichols	Council Member Third Ward	December 31, 2025
Melisa Fonseca	Council Member Fourth Ward	December 31, 2027
Council-appointed officials:		
Carol Webb	City Administrator	August 28, 2028
City Administrator appointment with Council Approval:		
Alicia Hunter	City Clerk	Indefinite
Diana Steiner	Finance Director	Indefinite
Christopher Cross	Fire Chief	Indefinite
Deb Millizer	Housing & Community Dev. Director	Indefinite
Kelsie Stafford	Parks and Recreation Director	Indefinite
Christopher Jones	Police Chief	Indefinite
Heather Thomas	Public Works Director	Indefinite
Jill Petermeier	Human Resources Director	Indefinite

Financial Statements
June 30, 2025
City of Marshalltown

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, Iowa

Report on the Audit of the Financial Statements

Adverse and Unmodified Opinions

We have audited the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Marshalltown, 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.

Adverse Opinion on the Aggregate Discretely Presented Component Units

In our opinion, because of the significance of the matter discussed in the Basis for Adverse and Unmodified Opinions section of our report, the accompanying financial statements referred to above do not present fairly the financial position of the aggregate discretely presented component units of the City of Marshalltown, Iowa, as of June 30, 2025, or the changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

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

In our opinion, the accompanying financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City of Marshalltown, Iowa, as of June 30, 2025, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

eidebailly.com
1545 Associates Dr., Ste. 101 • Dubuque, IA 52002-2299 • T 563.556.1790 • F 563.557.7842 • EOE

Basis for Adverse and Unmodified Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America (GAAS) and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States *(Government Auditing Standards)*. 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, 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 adverse and unmodified audit opinions.

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

As described in Note 1 to the financial statements, the financial statements do not include financial data for the Friends of the Marshalltown, Iowa Public Library, Inc. (an excluded discretely presented component unit). Accounting principles generally accepted in the United States of America require the financial data for the component unit to be reported with the financial data of the City's primary government unless the City also issues financial statements for the financial reporting entity that include the financial data for its component unit. The City has not issued such reporting entity financial statements. The effects of not including the Friends of the Marshalltown, Iowa Public Library, Inc. financial statements on the aggregate discretely presented component units opinion unit has not been determined.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

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

Auditor's Responsibilities for the Audit of the Financial Statements

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

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

- Exercise professional 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'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'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.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, schedule of changes in the City's total OPEB liability, related ratios, and notes, budgetary comparison schedule of receipts, disbursements, and changes in balances – budget and actual (cash basis) – governmental funds and enterprise funds, budgetary comparison schedule – budget to GAAP reconciliation, notes to required supplementary information – budgetary reporting, schedule of city's proportionate share of net pension liability – Iowa Public Employees' Retirement System – IPERS, schedule of city contributions – Iowa Public Employees' Retirement System – IPERS, notes to required supplementary information – pension liability – Iowa Public Employees' Retirement System – IPERS, schedule of city's proportionate share of net pension liability – Municipal Fire and Police Retirement System of Iowa – MFPRSI, and schedule of city contributions – Municipal Fire and Police Retirement System of Iowa – MFPRSI be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with GAAS, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City's basic financial statements. The combining nonmajor fund financial statements, schedule of bond maturities, and the schedule of expenditures of federal awards required by Title 2 U.S. *Code of Federal Regulations* Part 200*, Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance) are presented for purposes of additional analysis and are not a required part of the basic financial statements. Because of the significance of the matter described in the Basis for Adverse and Unmodified Opinions section of our report, it is inappropriate to and we do not express an opinion on the supplementary information referred to above.

Other Information

Management is responsible for the other information included in the Annual Comprehensive Financial Report. The other information comprises the introductory and statistical sections 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 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 June 23, 2026 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 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.

Eide Bailly LLP

Dubuque, Iowa
June 23, 2026

The following is a narrative overview and analysis of the financial activities of the City of Marshalltown for the fiscal year ended June 30, 2025. We encourage readers to consider the information presented here in conjunction with additional information that we have furnished in our letter of transmittal, which can be found on pages 1-4 of this report and the City's financial statements, which begin on page 20. Additional historical information can be found in the Statistical Section of this report supporting some of the analysis presented in this discussion and the transmittal letter.

Financial Highlights of Primary Government

- Government-wide, total assets plus deferred outflows of resources of the City of Marshalltown exceeded its total liabilities plus deferred inflows of resources at the close of the most recent fiscal year by $151,626,171 (net position) as compared to $139,589,735 in the prior year, which is an increase of $12,036,436. This increase is primarily due to the downtown E Main to Center and 3rd Ave to Center reconstruction, continued improvements to Riverview and Kiwanis Park, start of construction on the River's Edge Trailhead and Linn Creek Trail Bridge, completion of the downtown State Street reconstruction including new sanitary and storm sewer portions, and ongoing work on the sanitary sewer headworks/CIPP projects along with other infrastructure projects throughout the City.
- As of the close of the current fiscal year, the City of Marshalltown's governmental funds reported combined ending fund balances of $53,646,947 a decrease of $1,602,031 in comparison with the prior year. This change was primarily from $4.3 million of bond funds issued in prior years being spent for construction projects shown as a decrease in the capital project funds, an increase of $2.1 million of Road Use Tax funds due to deferring projects until bond funds are spent, and $1.2 million of pledges receivable for the future donations for the Linn Creek District project, which includes a new water plaza, trail bridge, and trailhead building.
- $6,903,282 in unassigned fund balance is available for spending at the City's discretion. Prior year unassigned fund balance was $5,431,042. This is an increase of $1,472,240.
- The City's total debt had a net decrease of $4.0 million during the current fiscal year. This change reflects the retirement of existing bonds of $8.1 million and new issuances of $4.1 million of Sewer notes. The debt issuance for the Sewer notes is for the Headworks/CIPP project continuing from prior years.

Overview of the Financial Statements

This discussion and analysis are intended to serve as an introduction to the City of Marshalltown's basic financial statements. The City of Marshalltown's basic financial statements include three components: 1) government-wide financial statements, 2) fund financial statements, and 3) notes to the financial statements. This report also contains other supplementary information in addition to the basic financial statements themselves.

Government-wide financial statements. The government-wide financial statements are designed to provide readers with a broad overview of the City of Marshalltown's finances, in a manner more similar to a private-sector business.

The statement of net position presents information on all of the City of Marshalltown's assets, deferred outflows of resources, liabilities, and deferred inflows of resources, with the difference between them reported as net position. Over time, increases or decreases in net position may serve as a useful indicator of whether the financial position of the City of Marshalltown is improving or deteriorating.

The statement of activities presents information showing how the City's net position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will only result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of the government-wide financial statements distinguish functions of the City of Marshalltown that are principally supported by taxes and intergovernmental revenues (governmental activities) from other functions that are intended to recover all or a significant portion of their costs through user fees and charges (business-type activities). The governmental activities of the City of Marshalltown include public safety, public works (roads, utilities and traffic controls), health and social services, parks and recreation, library, economic development and general government. The business-type activities of the City of Marshalltown include compost, aquatic center concessions, storm sewer, water pollution control and transportation activities.

The government-wide financial statements include the City of Marshalltown itself (known as the primary government) and also a legally separate Water Works component unit for which the City of Marshalltown is financially accountable. Financial information for these component units is reported separately from the financial information presented for the primary government.

Fund financial statements. A fund is a grouping of related accounts that is used to maintain control over resources that have been segregated for specific activities or objectives. The City of Marshalltown, like other state and local governments, uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements. All of the funds of the City of Marshalltown can be divided into three categories: governmental, proprietary and fiduciary.

Governmental funds. Governmental funds are used to account for essentially the same functions reported as governmental activities in the government-wide financial statements. However, unlike the government-wide financial statements, governmental fund financial statements focus on near-term inflows and outflows of spendable resources, as well as on balances of spendable resources available at the end of the fiscal year. Such information may be useful in evaluating a government's near-term financing requirements.

The focus of governmental funds is narrower than that of the government-wide financial statements, so it is useful to compare the information presented for governmental funds with similar information presented for governmental activities in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the city's near-term financing decisions. Both the governmental fund balance sheet and the governmental fund statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between governmental funds and governmental activities.

The City of Marshalltown maintains 16 individual governmental funds. Information is presented separately in the governmental funds balance sheet and in the governmental funds statement of revenues, expenditures and changes in fund balances. Major funds include General, Road Use Tax, Local Option Sales Tax, HUD Programs, Debt Service, Property Tax, and Public Works and Other Projects Funds. Data from the other 9 non-major governmental funds are combined into a single, aggregated presentation in the governmental funds financial statements. Individual fund data on each of the non-major governmental funds is provided in the form of combining statements in the supplementary information section.

The City of Marshalltown adopts an annual appropriated budget for all funds as required by state statute. In Iowa, budgetary compliance is at the function level, transcending fund level accounting as demonstrated in this report. Budgetary comparison statements have been provided for the governmental and enterprise/proprietary fund levels. This comparison demonstrates the City's compliance with state requirements.

Proprietary funds. The City of Marshalltown maintains two different types of proprietary funds. Enterprise funds are used to report the same functions presented as business-type activities in the government-wide financial statements. The City of Marshalltown uses enterprise funds to account for its Storm Sewer, Water Pollution Control, Compost, Transit and Concession activities. Internal service funds are an accounting vehicle used to accumulate and allocate costs internally among the City of Marshalltown's various functions. The City of Marshalltown uses internal service funds to account for its insurance operations. This service predominantly benefits governmental rather than business-type functions, so they have been included with governmental activities in the government-wide financial statements. Individual fund data for the internal service funds are provided in the form of combining statements in the supplementary information section.

Proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The proprietary fund financial statements provide separate information for the Storm Sewer, Water Pollution Control and Non-major Enterprise funds, namely Compost, Transit and Concession activities.

Fiduciary funds. Fiduciary funds are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not available to support the City of Marshalltown's own programs. The most significant fiduciary fund maintained by the City of Marshalltown is the 911 commission fund; which records the payroll activity of the 911 commission. The accounting used for fiduciary funds is much like that used for proprietary funds.

Notes to the financial statements. The notes provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements.

Other information. The City's budgetary comparison schedule, retirement plans, and other postemployment benefit plan information is presented as required supplementary information immediately following the notes to basic financial statements. The combining statements referred to earlier in connection with non-major governmental, non-major enterprise funds, internal service funds, and custodial funds are presented immediately following the required supplementary information (RSI).

Government-wide Financial Analysis

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of the City of Marshalltown, assets and deferred outflows of resources exceeded liabilities and deferred inflows of resources by $151,626,171 at the close of the most recent fiscal year.

City of Marshalltown Net Position
June 30, 2025

	Governmental Activities		Business-Type Activities		Total	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Current and Other Assets	$ 78,516,906	$ 79,353,649	$ 36,291,539	$ 33,507,525	$ 114,808,445	$ 112,861,174
Capital Assets	81,992,249	80,050,728	74,667,774	71,026,839	156,660,023	151,077,567
Total assets	160,509,155	159,404,377	110,959,313	104,534,364	271,468,468	263,938,741
Deferred Outflows of Resources	7,799,885	8,362,661	858,158	1,134,244	8,658,043	9,496,905
Current and Other Liabilities	10,638,793	11,684,812	4,264,119	4,709,278	14,902,912	16,394,090
Noncurrent Liabilities	68,184,528	72,092,848	22,615,182	21,947,219	90,799,710	94,040,067
Total liabilities	78,823,321	83,777,660	26,879,301	26,656,497	105,702,622	110,434,157
Deferred Inflow of Resources	22,031,756	22,370,030	765,962	1,041,724	22,797,718	23,411,754
Net Position						
Net investment in capital assets	53,253,511	55,287,505	50,961,259	48,917,160	104,214,770	104,204,665
Restricted	24,075,822	21,068,059	207,142	204,515	24,282,964	21,272,574
Unrestricted	(9,875,370)	(14,736,216)	33,003,807	28,848,712	23,128,437	14,112,496
Total net position	$ 67,453,963	$ 61,619,348	$ 84,172,208	$ 77,970,387	$ 151,626,171	$ 139,589,735

By far, the largest portion of the City of Marshalltown's net position reflects its investment in capital assets (e.g., land, buildings, machinery, equipment, and infrastructure), less depreciation/amortization and any related debt at $104,214,770. The City of Marshalltown uses these capital assets to provide services to citizens; consequently, these assets are not available for future spending. Although the City of Marshalltown's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other resources, since the capital assets themselves cannot be used to liquidate these liabilities.

A portion of the City of Marshalltown's governmental and business-type activities net position of $24,282,964 represents resources that are subject to external restrictions. Prior year comparison shows $21,272,574, an increase of $3,010,390.

The following is a more detailed review of the year's operation.

City of Marshalltown Changes in Net Position
June 30, 2025

	Governmental Activities		Business-Type Activities		Total	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Revenues						
Program revenues						
Charges for services	$ 2,871,508	$ 2,594,441	$ 10,299,066	$ 11,343,374	$ 13,170,574	$ 13,937,815
Operating grants and contributions	8,674,764	7,827,281	793,593	596,058	9,468,357	8,423,339
Capital grants and contributions	2,264,267	6,725,480	-	-	2,264,267	6,725,480
General revenues						
Property and other taxes	22,219,599	20,351,386	-	-	22,219,599	20,351,386
Grants and contributions not restricted to specific programs	1,158,049	1,185,903	-	-	1,158,049	1,185,903
Other	2,947,664	3,258,715	1,455,083	1,348,797	4,402,747	4,607,512
Total revenues	40,135,851	41,943,206	12,547,742	13,288,229	52,683,593	55,231,435
Expenses						
Public safety	$12,757,042	12,068,850	-	-	12,757,042	12,068,850
Public works	7,047,945	6,323,463	-	-	7,047,945	6,323,463
Health and social services	852,969	686,187	-	-	852,969	686,187
Culture and recreation	4,236,989	3,939,414	-	-	4,236,989	3,939,414
Community and economic development	4,037,295	5,507,922	-	-	4,037,295	5,507,922
General government	1,910,538	1,871,814	-	-	1,910,538	1,871,814
Interest on long-term debt	1,764,371	1,429,413	-	-	1,764,371	1,429,413
Business type	-	-	8,040,008	9,666,867	8,040,008	9,666,867
Total expenses	32,607,149	31,827,063	8,040,008	9,666,867	40,647,157	41,493,930
Increase in Net Position Before Transfers	7,528,702	10,116,143	4,507,734	3,621,362	12,036,436	13,737,505
Transfers	(1,694,087)	(1,643,303)	1,694,087	1,643,303	-	-
Increase in Net Position	5,834,615	8,472,840	6,201,821	5,264,665	12,036,436	13,737,505
Net Position - Beginning of Year	61,619,348	53,146,508	77,970,387	72,705,722	139,589,735	125,852,230
Net Position - End of Year	$ 67,453,963	$ 61,619,348	$ 84,172,208	$ 77,970,387	$ 151,626,171	$ 139,589,735

Governmental Activities. Governmental revenues in the current year decreased by $1,807,000. Within this difference, charges for services increased by $277,000 overall. However, there was a decrease of $384,000 in the Automated Traffic Enforcement (ATE) speeding tickets since the Legislature changed the criteria for having cameras. Operating/capital grants and contributions decreased by $3,600,000 primarily due to the completion of the Edgewood St & 8th Ave Extension project primarily in prior fiscal years, which reduced the federal grant portion needed in FY25. Governmental expenses increased by $780,000 from the prior fiscal year due to street construction expenses, and cost of living increases for union and non- union employees.

Business-type Activities. Revenues in the current year decreased by $740,000. Within this difference, charges for services decreased by $1,044,000, primarily due to the decreased sewage volume used by JBS meatpacking plant and decreased transit fare received. Other revenues, which includes interest, increased by $106,000. Operating/capital grants and contributions increased by $198,000. Business-type expenses decreased by $1,627,000 due to the State Street sanitary and storm sewer portions mostly being completed in prior fiscal years.

Financial Analysis of the Government's Funds
As noted earlier, the City of Marshalltown uses fund accounting to ensure and demonstrate compliance with finance-related legal requirements.

Governmental funds. The financial reporting focus of the City of Marshalltown's governmental funds is to provide information on near-term inflows, outflows, and balances of spendable resources. Such information may be useful in assessing the City of Marshalltown's financing requirements. In particular, unassigned fund balance may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City of Marshalltown's governmental funds reported a combined ending fund balance of $53,646,947, a decrease of $1,602,031 in comparison with the prior year. Of this total amount $6,903,282 is unassigned fund balance, which is available to meet the future financial needs of the City. $44,983,914 is restricted, $250,000 is committed and $1,509,751 is nonspendable.

The General fund is the chief operating fund of the City of Marshalltown. At the end of the current fiscal year this fund balance increased by $568,671 to $8,090,674, with an unassigned fund balance of $7,156,913 and a committed balance of $250,000. The remaining $683,761 is nonspendable (prepaid items).

The Road Use Tax fund is apportioned to the City from the state gasoline taxes based upon population. This fund is used for street related purposes only. Major street resurfacing and reconstruction are scheduled each year in the spring after the impact of winter weather can be determined. At the end of the current fiscal year, the ending fund balance of $12,542,264 is an increase of $2,147,928 compared to the prior year.

The Housing and Urban Development (HUD) program for Section 8 housing assistance and the lead-based paint hazard control grant continued all year. The City administers these grants in collaboration with many health and welfare agencies throughout the community. The City expended $2,394,818 under these programs, which is an increase of $327,967 in comparison with the prior year.

Collections for Local Option Sales Tax (L.O.S.T.) are allocated to property tax relief (78%) and any lawful purpose designated by the Council (22%). Property tax relief dollars in the amount of $4,120,000 were transferred to the Debt Service Fund to lower the property tax levy. The Council used $249,051 of their designated share to increase the Cash Flow Reserve Fund. Some other transactions from L.O.S.T. included $303,764 transferred to the General Fund so revenues equaled expenses, $100,000 transferred to the property insurance reserve to meet deductibles if a catastrophic event occurs, $95,000 for Police department vehicle/body cameras, and $200,360 match for the Downtown Revitalization grant. At fiscal year-end, the fund balance was $5,378,880, which was a $548,883 decrease from the prior fiscal year.

The Property Tax Fund is used to account for special revenue property tax levies utilized by the City. These levies include police and fire retirement, FICA and IPERS, and other employee benefits. The total fund balance decreased by $57,582 to have an ending fund balance of $3,808,910.

The Grants Fund is used to track revenues and expenses related to various grants. For FY25, this fund is now shown as a non-major fund (see page 88).

The American Rescue Plan fund is now also shown as a non-major fund (see page 88). In FY25, the funds were spent on the Marshalltown Police and Community Team (MPACT) program and some of the engineering costs for the Water Plaza.

The Debt Service Fund accounts for the City's debt service property tax levy and all related debt. This activity is related to the debt backed by the full faith and credit of the City. In the current fiscal year this fund paid $6.6 million in principal and interest payments. The fund balance was intentionally lowered to decrease the property tax levy rate. It decreased by $200,134 to have an ending fund balance of $201,470 at the end of FY25.

Changes in the Public Works and Other Projects capital project fund is due to the continuation of several street projects during the fiscal year and several park improvement projects.

Enterprise funds. The City of Marshalltown's enterprise funds provide the same type of information found in the government-wide financial statements, but in more detail.

The ending net position for the enterprise funds was $84,172,208 a net position increase of $6,201,821.

Budgetary Highlights

The City of Marshalltown presents budgetary information as allowed by GASB Statement No. 41. Budgets are based on nine functional areas as required by state statute, not by fund or fund type. During the year ended June 30, 2025, revenues and transfers in for the general fund operations, on the GAAP basis, were less than revenue estimates by $866,498 and departmental expenditures and transfers out on the GAAP basis were $1,017,866 less than expenditure estimates.

During the fiscal year ended June 30, 2025, there was one budget amendment dated April 28, 2025. Actual expenditures on a cash basis were less than the budgeted amounts on a cash basis in each of the nine functional areas before the budget amendment and at the close of the fiscal year.

Capital Asset and Debt Administration

Capital assets. The City of Marshalltown's investment in capital assets for its governmental and business type activities as of June 30, 2025 amounts to $270,815,728. This investment in capital assets includes land, land improvements, buildings, machinery and equipment, park facilities, roads, highways and sewers. The total increase in the City of Marshalltown's investment in capital assets for the current fiscal year was $11,708,666, of which $4 million was from Construction in Progress which includes major work on the Water Pollution headworks, digester, and CIPP projects.

City of Marshalltown's 2025 Capital Assets

	Governmental Activities		Business-Type Activities		Total	
	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24	FY 2024-25	FY 2023-24
Land and Improvements	$ 13,435,334	$ 11,948,792	$ 3,227,986	$ 3,219,626	$ 16,663,320	$ 15,168,418
Buildings and Structures	40,783,451	40,783,451	12,538,499	12,538,499	53,321,950	53,321,950
Equipment and Vehicles	21,750,121	21,105,004	22,105,483	21,988,159	43,855,604	43,093,163
Infrastructure	59,280,315	56,841,468	73,512,171	71,361,313	132,792,486	128,202,781
Right to Use Asset - SBITA	1,063,594	189,507	-	-	1,063,594	189,507
Construction in Progress	7,565,022	7,447,279	15,553,752	11,683,964	23,118,774	19,131,243
Total	$ 143,877,837	$ 138,315,501	$ 126,937,891	$ 120,791,561	$ 270,815,728	$ 259,107,062

Major capital asset events during the current fiscal year include the following:

- Ongoing project of Water Pollution headworks, digester and CIPP construction by contractors (SRF will fund up to $13.125 million less $2 million forgiven when project completed).
- Various machinery and equipment purchased throughout the year including new vehicles for several departments, dump trucks for the street department, skid loaders, mowers, and new playground equipment at Kiwanis, Timber Creek and Peterson parks.
- Continuation and completing of various street and storm water projects.
- Sidewalks and bike trails.

Additional information on the City of Marshalltown's capital assets can be found in Note 5 on pages 51-52 of this report.

Long-term debt. At the end of the current fiscal year, the City of Marshalltown had total debt outstanding and unamortized premiums and discounts of $71,989,808. Of this amount, $52,499,808 comprises debt backed by the full faith and credit of the City. The remainder of the City of Marshalltown's debt in the amount of $19,490,000 represents bonds secured solely by revenues generated from the sanitary sewer fees.

The City's total debt had a net decrease of $4.0 million during the current fiscal year. This change reflects the retirement of existing bonds of $8.1 million and new issuances of $4.1 million of Sewer notes. The new debt was continuation of the Water Pollution Control Plant CIPP and headworks project.

The last General Obligation bond issuance was in 2023. Moody's Investors Service assigned a bond rating of Aa2 on November 8, 2023 for that bond. The next bond issuance is anticipated to be in fiscal year 2028.

State statute limits the amount of general obligation debt a governmental entity may issue to 5 percent of its total assessed valuation. The current debt limitation for the City of Marshalltown is $108,322,280 significantly in excess of the City of Marshalltown's outstanding general obligation debt.

At the end of the current fiscal year, the City of Marshalltown had IT Subscription liabilities of $739,530.

Additional information on the City of Marshalltown's long-term debt can be found in Note 6 on pages 53-56 this report.

Economic Factors and Next Year's Budgets and Rates

The local economy of the City remains strong and is creating more private public agreements to maintain that strength. The regular taxable property tax valuations as of January 1, 2024, which was applied to FY2026, were $1,036,595,601 (excluding debt service), which was an increase over the prior year of $29 million. The property tax rollback for the residential class was 46.34% in FY25 and is 47.43% in FY26 and 44.53% in FY27. For commercial/industrial property, the first $150,000 is taxed at the lower residential rollback rate, then at the 90% commercial rate. The Iowa legislature, under House File 718, placed several revenue limitations on the City's general fund levies. There are no more separate levies for the library, community band, civic center, and emergency levy; rather, there is a combined general fund levy (CGFL). This levy rate is limited based on taxable growth. For FY26, the City had a 2.9% growth, so the CGFL had a 1% reduction factor applied.

For the fiscal year ending June 30, 2025, the City issued 152 building permits totaling $26.4 million in construction value. Eighteen building permits were issued for new commercial and industrial projects. Eleven new single-family permits were issued, of which buyers can take advantage of a $10,000 new construction incentive offered by the Marshalltown Area Chamber of Commerce. The City has pledged to support 25 percent of this incentive in lieu of tax abatement. One hundred five residential and eighteen commercial property permits were issued for renovation/alternations.

The City continues to support redevelopment and reinvestment in the downtown, including efforts to activate vacant and underutilized spaces. Brownfield assessment resources, downtown facade assistance, and other local incentives remain important tools for encouraging private investment in existing buildings. The City also continues to market vacant lots and other infill opportunities for new development or consolidation with adjacent properties.

The first phase of the Downtown Implementation Plan, which included the reconstruction of six blocks of State Street with new water, sewer, storm sewer, streetscape, street, and sidewalk improvements, was substantially completed in FY2025. Construction also began in FY2025 on three blocks of East Main Street and two blocks of Center Street, continuing the City's phased approach to infrastructure renewal and downtown revitalization.

Facade improvements also continued through the $500,000 Downtown Revitalization Grant from the Iowa Economic Development Authority, with local cost-share participation supporting storefront and building enhancements which were completed in calendar year 2025.

New commercial development is also occurring outside of downtown. This included an expansion of Marshalltown Company's factory and warehouse, expansion of JBS' warehouse, and renovation of the mall.

The City continues to focus on industrial growth and job creation. Participation in the Iowa Economic Development Authority's Site Certification program for approximately 90 acres of City-owned farmland is intended to better position the community for industrial prospects by documenting site readiness, infrastructure needs, and development potential.

Construction of a bike/pedestrian bridge and trailhead building for the Iowa River's Edge Trail, Water Plaza, and playhouse continues into FY26 utilizing a $2 million Destination Iowa Creative Placemaking grant and other grants/fundraising in the community.

The budget for the ensuing fiscal year 2026 considers many factors and estimates about the finances of the upcoming year. City-wide there was an increase in property tax valuations in FY26. Local Option Sales Tax is budgeted at $4.2 million and hotel/motel tax at $655,000. There was a special election in March 2024 and voters passed to renew the one cent local option sales tax and remove the sunset date of June 2025. Also, the use will be changed from 78% to 75% property tax relief and 22% to 25% for any lawful purpose which become effective July 1, 2025. The road use taxes collected by the state are stable and are budgeted at $3.8 million.

The following items are also forefront in revenue and expenditure projections: (a) The City's contribution rate for the Municipal Fire and Police retirement system was 22.66% in FY2025 and is 22.55% in FY26 and 21.86% in FY27. The employer share of the rate fluctuates on an annual basis. (b) The Iowa Public Employees Retirement System remained steady for fiscal years 2021 through 2027. (c) Compliance with sanitary and storm water regulations will continue to be implemented over the next several years. A sanitary sewer rehabilitation project and headworks equipment replacement project for over $13 million started in FY23 and will continue through FY26. The City will have $2 million forgiven at the end of the project. (d) The cost of health care continues to rise. The City has experienced an increase in health-related claims and an increase in premium will occur in fiscal year 2026. Changes in claims are always a factor that the City continues to monitor. More preventive care options are encouraged to help avoid the high dollar claims. (e) Finding staff to hire has been challenging in this economy, especially police officers. (f) The city continues to see increases in utilities, supplies, contracted services, maintenance agreements, etc. due to inflation and supply shortages. (g) The City received $3,987,179 in prior years from the American Rescue Plan Act and has used it for streets, stormwater, water plaza engineering, MPACT, and revenue replacement. In FY26 and FY27, the remainder will be spent on MPACT (Marshalltown Police and Community Team).

Requests for Information

This financial report is designed to provide a general overview of the City of Marshalltown's finances for all those with an interest in the government's finances. Questions concerning any of the information provided in this report, or requests for additional financial information should be addressed to the Finance Director, 24 N. Center Street, Marshalltown, IA 50158-4911.

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Basic Financial Statements
June 30, 2025

City of Marshalltown

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	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Marshalltown Water Works
Assets				
Cash and cash equivalents	$ 55,331,208	$ 32,822,144	$ 88,153,352	$ 6,722,745
Receivables				
Property taxes				
Delinquent	196,882	-	196,882	-
Succeeding year	16,699,739	-	16,699,739	-
Accounts and unbilled usage	702,011	1,875,740	2,577,751	1,417,537
Interest	253,733	152,874	406,607	-
Lease receivable	319,149	-	319,149	-
Notes receivable	-	320,000	320,000	-
Pledges receivable	1,190,834	-	1,190,834	-
Due from component unit	10,936	494,721	505,657	-
Due from other governments	2,302,663	128,700	2,431,363	-
Inventories	142,785	24,632	167,417	-
Prepaid items	759,878	265,586	1,025,464	100,960
Restricted assets				
Cash and cash equivalents	-	207,142	207,142	810,227
Land held for resale	607,088	-	607,088	-
Capital assets				
Land	5,172,679	898,294	6,070,973	1,115,721
Land improvements	8,262,655	2,329,692	10,592,347	-
Buildings and structures	40,783,451	12,538,499	53,321,950	20,017,539
Equipment and vehicles	21,750,121	22,105,483	43,855,604	4,611,239
Sanitary sewers and lift stations	-	49,940,656	49,940,656	17,799,444
Infrastructure	59,280,315	23,571,515	82,851,830	-
Construction in progress	7,565,022	15,553,752	23,118,774	3,296,563
Right to use asset - SBITA	1,063,594	-	1,063,594	-
Accumulated amortization	(174,497)	-	(174,497)	-
Accumulated depreciation	(61,711,091)	(52,270,117)	(113,981,208)	(16,902,786)
Total assets	160,509,155	110,959,313	271,468,468	38,989,189
Deferred Outflows of Resources				
OPEB related deferred outflows	4,368,140	583,515	4,951,655	-
Pension related deferred outflows	3,431,745	274,643	3,706,388	476,656
Total deferred outflows of resources	7,799,885	858,158	8,658,043	476,656

	Primary Government			Component Unit
	Governmental Activities	Business-Type Activities	Total	Marshalltown Water Works
Liabilities				
Accounts payable	$ 2,612,551	$ 141,983	$ 2,754,534	$ 447,937
Accrued payroll and benefits	697,372	151,844	849,216	47,008
Retainage payable	369,957	632,240	1,002,197	-
Deposits payable	277,590	-	277,590	-
Due to other governments	491,089	44,664	535,753	-
Accrued interest payable	131,134	33,538	164,672	7,654
Grant proceeds received in advance	231,772	-	231,772	-
Due to primary government	-	-	-	495,427
Liabilities payable from restricted assets				
Customer deposits	-	-	-	303,946
Noncurrent liabilities				
Due within one year				
Bonds and notes payable	4,840,000	3,135,000	7,975,000	354,000
Subscription liability	190,150	-	190,150	-
Compensated absences payable	311,654	58,678	370,332	170,152
Total OPEB liability	485,524	66,172	551,696	-
Due in more than one year				
Subscription liability	549,380	-	549,380	-
Bonds and notes payable	44,075,533	19,939,275	64,014,808	6,303,174
Compensated absences payable	951,772	256,371	1,208,143	-
Total OPEB liability	11,918,928	1,624,443	13,543,371	-
Net pension liability	10,688,915	795,093	11,484,008	1,667,977
Total liabilities	78,823,321	26,879,301	105,702,622	9,797,275
Deferred Inflows of Resources				
Succeeding year property taxes	16,699,739	-	16,699,739	-
Pension related deferred inflows	643,796	80,840	724,636	3,926
Lease deferred inflow	319,149	-	319,149	-
OPEB related deferred inflows	4,369,072	685,122	5,054,194	-
Total deferred inflows of resources	22,031,756	765,962	22,797,718	3,926
Net Position				
Net investment in capital assets	53,253,511	50,961,259	104,214,770	23,280,546
Restricted for				
Bond and interest payments	-	207,142	207,142	-
Capital improvements	12,133,505	-	12,133,505	-
Community development	550,571	-	550,571	-
Debt service	201,470	-	201,470	36,677
Employee benefits	3,808,910	-	3,808,910	-
Property tax relief	4,776,606	-	4,776,606	-
Culture and recreation	1,190,840	-	1,190,840	-
Other purposes	1,413,920	-	1,413,920	-
Unrestricted	(9,875,370)	33,003,807	23,128,437	6,347,421
Total net position	$ 67,453,963	$ 84,172,208	$ 151,626,171	$ 29,664,644

See Notes to Financial Statements

Functions/Programs	Expenses	Program Revenues: Charges for Service	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions	Net (Expense) Revenue and Changes in Net Position: Primary Government: Governmental Activities	Primary Government: Business-type Activities	Primary Government: Total	Component Unit: Marshalltown Water Works
Primary Government								
Governmental activities								
Public safety	$ 12,757,042	$ 1,079,181	$ 269,698	$ 16,581	$ (11,391,582)	$ -	$ (11,391,582)	$ -
Public works	7,047,945	805,768	3,138,105	486,117	(2,617,955)	-	(2,617,955)	-
Health and social services	852,969	12,818	941,318	-	101,167	-	101,167	-
Culture and recreation	4,236,989	598,657	898,455	1,536,936	(1,202,941)	-	(1,202,941)	-
Community and economic development	4,037,295	136,440	3,393,086	-	(507,769)	-	(507,769)	-
General government	1,910,538	238,644	34,102	224,633	(1,413,159)	-	(1,413,159)	-
Interest on long-term debt	1,764,371	-	-	-	(1,764,371)	-	(1,764,371)	-
Total governmental activities	32,607,149	2,871,508	8,674,764	2,264,267	(18,796,610)	-	(18,796,610)	-
Business-type activities								
Water pollution control	5,654,029	8,556,967	-	-	-	2,902,938	2,902,938	-
Storm sewer	1,292,351	1,476,033	-	-	-	183,682	183,682	-
Compost	55,196	84,832	-	-	-	29,636	29,636	-
Transit	980,974	121,354	793,593	-	-	(66,027)	(66,027)	-
Concessions	57,458	59,880	-	-	-	2,422	2,422	-
Total business-type activities	8,040,008	10,299,066	793,593	-	-	3,052,651	3,052,651	-
Total primary government	$ 40,647,157	$ 13,170,574	$ 9,468,357	$ 2,264,267	$ (18,796,610)	$ 3,052,651	$ (15,743,959)	$ -
Component Units								
Water works	$ 6,804,791	$ 9,487,655	$ -	$ -	$ -	$ -	$ -	$ 2,682,864

See Notes to Financial Statements

	Net (Expense) Revenue and Changes in Net Position			
	Primary Government			Component Unit
	Governmental Activities	Business-type Activities	Total	Marshalltown Water Works
General Revenues				
Taxes				
Property	$ 13,932,305	$ -	$ 13,932,305	$ -
Tax increment financing	1,492,139	-	1,492,139	-
Local option sales	4,374,731	-	4,374,731	-
Utility excise	1,799,997	-	1,799,997	-
Hotel/motel	604,115	-	604,115	-
Mobile homes	16,312	-	16,312	-
Unrestricted				
State generated revenues	1,158,049	-	1,158,049	-
Investment earnings	2,523,342	1,451,808	3,975,150	112,447
Miscellaneous revenues	424,322	3,275	427,597	-
Transfers	(1,694,087)	1,694,087	-	-
Total general revenues and transfers	24,631,225	3,149,170	27,780,395	112,447
Change in net position	5,834,615	6,201,821	12,036,436	2,795,311
Net Position - Beginning	61,619,348	77,970,387	139,589,735	26,869,333
Net Position - Ending	$ 67,453,963	$ 84,172,208	$ 151,626,171	$ 29,664,644

See Notes to Financial Statements

City of Marshalltown
Balance Sheet
Governmental Funds
June 30, 2025

	General	Special Revenue Funds: Road Use Tax	Special Revenue Funds: Local Option Sales Tax	Special Revenue Funds: Property Tax	Special Revenue Funds: HUD Programs	Debt Service	Capital Projects Funds: Public Works and Other Projects	Nonmajor Governmental Funds	Total
Assets									
Cash and cash equivalents	$ 7,963,641	$ 12,148,921	$ 4,914,894	$ 3,748,263	$ 212,091	$ 180,551	$ 23,117,016	$ 1,863,477	$ 54,148,854
Receivables									
Property taxes									
Delinquent	101,542	-	-	43,298	-	20,083	7,176	24,783	196,882
Succeeding year	9,707,166	-	-	3,795,932	-	2,496,939	699,702	-	16,699,739
Accounts and unbilled usage	259,209	5,303	-	-	13,573	-	262,703	161,223	702,011
Interest	34,505	56,232	24,155	17,349	766	836	108,098	6,321	248,262
Due from other funds	19,578	-	-	-	-	-	-	-	19,578
Due from component unit	10,936	-	-	-	-	-	-	-	10,936
Due from other governments	172,938	301,438	432,504	-	395,557	-	515,149	485,077	2,302,663
Inventory	-	142,785	-	-	-	-	-	-	142,785
Prepaid items	683,761	4,321	9,827	-	20,575	-	39,509	1,885	759,878
Land held for resale	-	-	-	-	-	-	-	607,088	607,088
Pledges receivable	-	-	-	-	-	-	-	1,190,833	1,190,833
Lease receivable	319,149	-	-	-	-	-	-	-	319,149
Total assets	$ 19,272,425	$ 12,659,000	$ 5,381,380	$ 7,604,842	$ 642,562	$ 2,698,409	$ 24,749,353	$ 4,340,687	$ 77,348,658
Liabilities, Deferred Inflows of Resources, and Fund Balances									
Liabilities									
Accounts payable	$ 336,905	$ 111,614	$ 2,500	$ -	$ 65,702	$ -	$ 1,829,830	$ 98,204	$ 2,444,755
Accrued payroll and payroll benefits	677,810	343	-	-	16,719	-	-	2,500	697,372
Retainage payable	-	-	-	-	-	-	135,937	234,020	369,957
Due to other governments	17,932	4,779	-	-	9,570	-	47,506	411,302	491,089
Grant proceeds received in advance	-	-	-	-	-	-	-	231,772	231,772
Due to other funds	-	-	-	-	-	-	-	19,578	19,578
Total liabilities	1,032,647	116,736	2,500	-	91,991	-	2,013,273	997,376	4,254,523
Deferred Inflows of Resources									
Unavailable revenue- property taxes	9,707,166	-	-	3,795,932	-	2,496,939	699,702	-	16,699,739
Unavailable revenue- other	119,194	-	-	-	12,497	-	-	1,245,963	1,377,654
Unavailable revenue- intergovernmental	3,595	-	-	-	373,468	-	345,497	328,086	1,050,646
Lease deferred inflow	319,149	-	-	-	-	-	-	-	319,149
Total deferred inflows of resources	10,149,104	-	-	3,795,932	385,965	2,496,939	1,045,199	1,574,049	19,447,188
Fund Balances									
Nonspendable	683,761	147,106	9,827	-	20,575	-	39,509	608,973	1,509,751
Restricted	-	12,395,158	5,369,053	3,808,910	144,031	201,470	21,651,372	1,413,920	44,983,914
Committed	250,000	-	-	-	-	-	-	-	250,000
Unassigned	7,156,913	-	-	-	-	-	-	(253,631)	6,903,282
Total fund balances (deficit)	8,090,674	12,542,264	5,378,880	3,808,910	164,606	201,470	21,690,881	1,769,262	53,646,947
Total liabilities, deferred inflows of resources, and fund balances	$ 19,272,425	$ 12,659,000	$ 5,381,380	$ 7,604,842	$ 642,562	$ 2,698,409	$ 24,749,353	$ 4,340,687	$ 77,348,658

See Notes to Financial Statements

Total governmental fund balances		$ 53,646,947
Amounts reported for governmental activities in the Statement of Net Position are different because:		
Capital assets used in governmental activities are not current financial resources and, therefore, are not reported as assets in governmental funds.		
The cost of capital assets is	$ 143,877,837	
Accumulated depreciation/amortization is	(61,885,588)	
		81,992,249
Some of the City's revenues will be collected after year-end but are not available soon enough to pay for the current period's expenditures and, therefore, are recognized as deferred inflows of resources, in the governmental funds.		2,428,300
OPEB and Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current period and therefore are not reported in the funds.		
OPEB related deferred outflows	4,368,140	
Pension related deferred outflows	3,431,745	
OPEB related deferred inflows	(4,369,072)	
Pension related deferred inflows	(643,796)	
		2,787,017
Internal service funds are used by the City's management to charge the costs of self-insurance programs to the individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.		742,440
Some liabilities are not due and payable in the current period and, therefore, are not reported as liabilities in the funds. Those liabilities consist of:		
Bonds and notes payable	(48,915,533)	
Accrued interest on the bonds and notes	(131,134)	
Subscription liability	(739,530)	
Compensated absences	(1,263,426)	
Net pension liability	(10,688,915)	
Total OPEB liability	(12,404,452)	
		(74,142,990)
Net position of governmental activities		$ 67,453,963

City of Marshalltown
Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)
Governmental Funds
Year Ended June 30, 2025

	Special Revenue Funds							Capital Projects Funds		
	General	Road Use Tax	Local Option Sales Tax	Property Tax	HUD Programs	Grant Fund Previously Reported as Major	American Rescue Plan Previously Reported as Major	Debt Service	Public Works and Other Projects	Nonmajor Governmental Funds	Total
Revenues											
Property taxes	$ 8,222,103	$ -	$ -	$ 3,522,525	$ -			$ 1,606,578	$ 581,427	$ -	$ 13,932,633
TIF revenues	-	-	-	-	-			-	-	1,480,860	1,480,860
Other city taxes	1,800,510	-	4,374,731	461,714	-			200,505	78,947	-	6,916,407
Use of money and property	357,812	494,245	261,342	173,890	17,216			76,153	1,141,063	82,313	2,604,034
Licenses and permits	479,955	2,200	-	-	-			-	-	-	482,155
Intergovernmental	938,513	3,952,458	-	294,125	2,153,829			128,366	1,352,964	2,183,169	11,003,424
Charges for service	1,206,123	-	-	-	-			-	-	283,589	1,489,712
Miscellaneous	254,567	86,217	22	-	10,540			-	93,399	939,810	1,384,555
Total revenues	13,259,583	4,535,120	4,636,095	4,452,254	2,181,585			2,011,602	3,247,800	4,969,741	39,293,780
Expenditures											
Current											
Public safety	11,017,974	-	810,003	79,639	-			-	162,688	743,665	12,813,969
Public works	2,049,951	1,617,942	-	21,204	-			-	3,810,780	75,853	7,575,730
Health and social services	-	-	-	-	833,750			-	-	-	833,750
Culture and recreation	3,439,539	-	-	15,650	-			-	3,170,852	1,344,507	7,970,548
Community and economic development	757,115	-	120,501	26	1,561,068			-	-	1,636,262	4,074,972
General government	1,759,619	-	31,252	12,275	-			-	-	4,056	1,807,202
Debt service											
Principal	-	-	-	-	-			4,895,000	-	-	4,895,000
Interest and other fiscal charges	-	-	-	-	-			1,722,941	47,506	-	1,770,447
Total expenditures	19,024,198	1,617,942	961,756	128,794	2,394,818			6,617,941	7,191,826	3,804,343	41,741,618

City of Marshalltown

Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)

Governmental Funds

Year Ended June 30, 2025

		Special Revenue Funds							Capital Projects Funds		
	General	Road Use Tax	Local Option Sales Tax	Property Tax	HUD Programs	Grant Fund Previously Reported as Major	American Rescue Plan Previously Reported as Major	Debt Service	Public Works and Other Projects	Nonmajor Governmental Funds	Total
Excess (Deficiency) of Revenues over (under) Expenditures	$ (5,764,615)	$ 2,917,178	$ 3,674,339	$ 4,323,460	$ (213,233)			$ (4,606,339)	$ (3,944,026)	$ 1,165,398	$ (2,447,838)
Other Financing Sources (uses)											
Subscription financing	106,138	-	767,949	-	-			-	-	-	874,087
Transfers in	6,868,075	260,172	-	-	-			4,406,205	422,475	625,792	12,582,719
Transfers out	(640,927)	(1,029,422)	(4,991,171)	(4,381,042)	-				(771,790)	(796,647)	(12,610,999)
Total other financing sources (uses)	6,333,286	(769,250)	(4,223,222)	(4,381,042)	-			4,406,205	(349,315)	(170,855)	845,807
Net Change in Fund Balances	568,671	2,147,928	(548,883)	(57,582)	(213,233)	-	-	(200,134)	(4,293,341)	994,543	(1,602,031)
Fund Balances (Deficit), as previously reported	7,522,003	10,394,336	5,927,763	3,866,492	377,839	$ (768,008)	$ -	401,604	25,984,222	1,542,727	55,248,978
Adjustments, note 18	-	-	-	-	-	768,008	-	-	-	(768,008)	-
Fund Balances (Deficit), as adjusted	7,522,003	10,394,336	5,927,763	3,866,492	377,839	-	-	401,604	25,984,222	774,719	55,248,978
Fund Balances (Deficit) - Ending	$ 8,090,674	$ 12,542,264	$ 5,378,880	$ 3,808,910	$ 164,606	$ -	$ -	$ 201,470	$ 21,690,881	$ 1,769,262	$ 53,646,947

See Notes to Financial Statements

Net change in fund balances – total governmental funds		$ (1,602,031)
Amounts reported for governmental activities in the Statement of Activities are different because:		
Capital outlays are reported as expenditures in governmental funds. However, in the Statement of Activities, the cost of capital assets is allocated over their estimated useful lives as depreciation/amortization expense. In the current period, these amounts are:		
Capital outlay	$ 6,316,914	
Depreciation/amortization expense	(4,375,393)	
Net change in capital assets		1,941,521
Because some revenues will not be collected for several months after the City's fiscal year end, they are not considered "available" revenues and are unavailable in the governmental funds. Unavailable revenues changed by these amounts this year:		
Intergovernmental	(528,156)	
Charges for service	970,242	
Net effect		442,086
Debt proceeds provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Position. Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Position and does not affect the Statement of Activities. In the current period, these amounts are:		
Debt and SBITA repayments, and changes in accrued interest	5,238,952	
Debt and SBITA proceeds, including net effect of premiums	(874,087)	
Net effect		4,364,865
Some items reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. These activities consist of:		
Change in compensated absences	(203,778)	
Net effect of OPEB related activity	(281,025)	
Net effect of pension related activity	259,255	
Total additional expenses		(225,548)
Internal service funds are used by management to charge the costs of certain activities to individual funds. The net income (loss) of the internal service funds is reported with governmental activities.		913,722
Change in net position of governmental activities		$ 5,834,615

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	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Assets					
Current assets					
Cash and cash equivalents	$ 28,202,908	$ 2,837,093	$ 1,782,143	$ 32,822,144	$ 1,182,355
Receivables					
Accounts and unbilled usage	1,742,677	126,686	6,377	1,875,740	-
Interest receivable	131,498	13,131	8,245	152,874	5,471
Due from component unit	381,909	112,812	-	494,721	-
Due from other governments	-	-	128,700	128,700	-
Inventories	24,632	-	-	24,632	-
Prepaid items	206,900	23,542	35,144	265,586	-
Total current assets	30,690,524	3,113,264	1,960,609	35,764,397	1,187,826
Noncurrent assets					
Restricted assets					
Cash and cash equivalents	207,142	-	-	207,142	-
Notes receivable	320,000	-	-	320,000	-
Capital assets					
Land	383,576	504,281	10,437	898,294	-
Land improvements	1,975,673	110,923	243,096	2,329,692	-
Buildings and structures	11,828,451	6,000	704,048	12,538,499	-
Equipment and vehicles	18,989,742	1,008,575	2,107,166	22,105,483	-
Sanitary sewers and lift stations	49,815,040	125,616	-	49,940,656	-
Infrastructure	-	23,571,515	-	23,571,515	-
Construction in progress	15,553,752	-	-	15,553,752	-
Accumulated depreciation	(41,006,402)	(8,958,615)	(2,305,100)	(52,270,117)	-
Total noncurrent assets	58,066,974	16,368,295	759,647	75,194,916	-
Total assets	88,757,498	19,481,559	2,720,256	110,959,313	1,187,826
Deferred Outflows of Resources					
OPEB related deferred outflows	392,589	85,245	105,681	583,515	-
Pension related deferred outflows	178,841	44,424	51,378	274,643	-
Total deferred outflows of resources	571,430	129,669	157,059	858,158	-

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Liabilities					
Current liabilities					
Accounts payable	$ 86,840	$ 21,808	$ 33,335	$ 141,983	$ 167,796
Accrued payroll and payroll benefits	95,356	23,367	33,123	151,846	-
Deposits payable	-	-	-	-	277,590
Retainage payable	481,794	150,446	-	632,240	-
Due to other governments	24,819	16,045	3,800	44,664	-
Accrued interest payable	29,955	3,580	-	33,535	-
Compensated absences	34,799	8,964	14,915	58,678	-
General obligation bonds	495,000	505,000	-	1,000,000	-
Revenue bonds - direct borrowings	743,000	-	-	743,000	-
Revenue bonds	1,392,000	-	-	1,392,000	-
Total OPEB liability	44,521	9,667	11,985	66,173	-
Total current liabilities	3,428,084	738,877	97,158	4,264,119	445,386
Noncurrent liabilities					
Compensated absences	184,046	47,289	25,036	256,371	-
General obligation bonds	-	2,584,275	-	2,584,275	-
Revenue bonds - direct borrowings	14,227,000	-	-	14,227,000	-
Revenue bonds	3,128,000	-	-	3,128,000	-
Total OPEB liability	1,092,926	237,314	294,203	1,624,443	-
Net pension liability	517,744	128,609	148,740	795,093	-
Total noncurrent liabilities	19,149,716	2,997,487	467,979	22,615,182	-
Total liabilities	22,577,800	3,736,364	565,137	26,879,301	445,386
Deferred Inflows of Resources					
OPEB related deferred inflows	460,950	100,089	124,083	685,122	
Pension related deferred inflows	52,641	13,076	15,123	80,840	-
Total deferred inflows of resources	513,591	113,165	139,206	765,962	-
Net Position					
Net investment in capital assets	37,073,038	13,128,574	759,647	50,961,259	-
Restricted for					
Bond and interest payments	207,142	-	-	207,142	-
Unrestricted	28,957,357	2,633,125	1,413,325	33,003,807	742,440
Total net position	$ 66,237,537	$ 15,761,699	$ 2,172,972	$ 84,172,208	$ 742,440

City of Marshalltown
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended June 30, 2025

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Operating Revenues					
Charges for service	$ 8,501,500	$ 1,476,033	$ 265,872	$ 10,243,405	$ 3,630,496
Miscellaneous	55,467	-	194	55,661	519,516
Total operating revenues	8,556,967	1,476,033	266,066	10,299,066	4,150,012
Operating Expenses					
Salaries and benefits	2,021,559	476,813	570,607	3,068,979	-
Services and supplies	1,431,175	184,906	387,539	2,003,620	181,494
Claims	-	-	-	-	2,643,912
Health insurance premiums	-	-	-	-	446,114
Depreciation	1,831,924	590,860	135,478	2,558,262	-
Miscellaneous	9,996	-	4	10,000	4,529
Total operating expenses	5,294,654	1,252,579	1,093,628	7,640,861	3,276,049
Operating income (loss)	3,262,313	223,454	(827,562)	2,658,205	873,963
Nonoperating Revenues (Expenses)					
Intergovernmental	-	-	44,542	44,542	-
Federal and state grants	-	-	749,051	749,051	-
Interest income	1,262,077	128,973	64,033	1,455,083	39,759
Interest and other debt expense	(359,375)	(39,772)	-	(399,147)	-
Net nonoperating revenues	902,702	89,201	857,626	1,849,529	39,759
Income (loss) before transfers	4,165,015	312,655	30,064	4,507,734	913,722
Capital Contributions	572,314	1,093,493	-	1,665,807	-
Transfers In	1,185	-	421,445	422,630	-
Transfers Out	(394,350)	-	-	(394,350)	-
Change in Net Position	4,344,164	1,406,148	451,509	6,201,821	913,722
Net Position - Beginning	61,893,373	14,355,551	1,721,463	77,970,387	(171,282)
Net Position - Ending	$ 66,237,537	$ 15,761,699	$ 2,172,972	$ 84,172,208	$ 742,440

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Cash Flows from Operating Activities					
Cash received from customers	$ 8,570,970	$ 1,460,943	$ 268,389	$ 10,300,302	$ 3,658,353
Cash payments to suppliers for goods and services	(1,718,072)	(308,540)	(412,045)	(2,438,657)	(3,335,095)
Cash payments to employees for services	(2,105,418)	(511,060)	(684,300)	(3,300,778)	-
Other operating receipts	55,467	-	190	55,657	519,516
Net Cash provided by (used for) Operating Activities	4,802,947	641,343	(827,766)	4,616,524	842,774
Cash Flows from Noncapital Financing Activities					
Transfers from other funds	1,185	-	421,445	422,630	-
Transfers to other funds	(394,350)	-	-	(394,350)	-
Grants received	-	-	641,696	641,696	-
Intergovernmental revenue	-	-	44,542	44,542	-
Net Cash provided by (used for) Noncapital Financing Activities	(393,165)	-	1,107,683	714,518	-
Cash Flows from Capital and Related Financing Activities					
Acquisition and construction of capital assets	(4,572,958)	(19,162)	(38,265)	(4,630,385)	-
Proceeds from issuance of debt	4,064,407	-	-	4,064,407	-
Payment of debt	(2,582,266)	(504,734)	-	(3,087,000)	-
Interest and fiscal charges paid	(369,884)	(40,322)	-	(410,206)	-
Net Cash used for Capital and Related Financing Activities	(3,460,701)	(564,218)	(38,265)	(4,063,184)	-
Cash Flows from Investing Activities					
Interest received on investment securities	1,330,454	135,914	67,052	1,533,420	36,605
Net Increase in Cash and Cash Equivalents	2,279,535	213,039	308,704	2,801,278	879,379
Cash and Cash Equivalents, Beginning	26,130,515	2,624,054	1,473,439	30,228,008	302,976
Cash and Cash Equivalents, Ending	$ 28,410,050	$ 2,837,093	$ 1,782,143	$ 33,029,286	$ 1,182,355

	Business-type Activities - Enterprise Funds				Governmental Activities - Internal Service Funds
	Water Pollution Control	Storm Sewer	Nonmajor Enterprise	Total	
Reconciliation of Operating Income (Loss) to Net Cash provided by (used for) Operating Activities					
Operating income (loss)	$ 3,262,313	$ 223,454	$ (827,562)	$ 2,658,205	$ 873,963
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities					
Depreciation	1,831,924	590,860	135,478	2,558,262	-
Changes in assets, deferred outflows, liabilities, and deferred inflows					
Receivables	69,470	(15,090)	2,517	56,897	-
Inventories and prepaid items	(14,834)	(579)	4,798	(10,615)	-
Accounts payable	(245,764)	4,853	(28,296)	(269,207)	(58,780)
Accrued liabilities	65,189	20,196	(959)	84,426	-
Due to other governments	(16,303)	(127,908)	(1,008)	(145,219)	-
Deposits payable	-	-	-	-	27,591
Total OPEB liability	21,317	(13,204)	(48,465)	(40,352)	-
Net pension liability	(171,815)	(41,352)	(63,030)	(276,197)	-
Deferred outflows	159,464	44,269	72,353	276,086	-
Deferred inflows	(158,014)	(44,156)	(73,592)	(275,762)	-
Total	1,540,634	417,889	(204)	1,958,319	(31,189)
Net Cash provided by (used for) Operating Activities	$ 4,802,947	$ 641,343	$ (827,766)	$ 4,616,524	$ 842,774
Noncash Capital Activities					
Donations of capital assets	$ 572,314	$ 1,093,493	$ -	$ 1,665,807	$ -

	Custodial Funds
Assets	
Accounts receivable	$ 7,354
Total assets	7,354
Liabilities	
Checks written in excess of deposits	7,354
Total liabilities	7,354
Net Position	$ -

City of Marshalltown
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2025

	Custodial Funds
Additions	
Receipts from commission	$ 1,580,888
Deductions	
Wages and benefits	1,580,888
Transfer out	5,768
Total deductions	1,586,656
Change in net position	(5,768)
Net Position - Beginning	5,768
Net Position - Ending	$ -

Notes to Financial Statements
June 30, 2025
City of Marshalltown

Note 1 - Summary of Significant Accounting Policies

The City of Marshalltown, Iowa (City) was incorporated in 1863 under the laws of the State of Iowa, later amended in July 1975, under the City Home Rule Act. The City operates by ordinance under the Mayor-Council form of government with the Mayor and Council Members elected on a non-partisan basis. The City of Marshalltown, Iowa, provides such services as are authorized by its charter to advance the welfare, health, comfort, safety, and convenience of the City and its inhabitants.

The accounting and reporting policies of the City relating to the accompanying financial statements conform to U.S. generally accepted accounting principles (GAAP) applicable to state and local governments. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The following represents the more significant accounting and reporting policies and practices used in the preparation of these financial statements:

Reporting Entity

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

These financial statements present the City of Marshalltown, Iowa (the primary government) and its component unit. The following component unit is an entity which is legally separate from the City, but is financially accountable to the City or whose relationship with the City is such that exclusion would cause the City's financial statements to be misleading or incomplete. The discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the City.

Discretely Presented Component Unit: The Marshalltown Water Works (Water Works) was established to operate the City's water works facilities. The Water Works is governed by a three-member board of trustees appointed by the Mayor. A financial benefit/burden relationship exists between the City and the Water Works in that the City is authorized by statute to issue general obligation debt for a City utility and may certify taxes for the payment of the debt. The Water Works is presented as a proprietary fund type and has a June 30 year-end.

Complete financial statements for the individual component unit may be obtained at the respective entity's administrative office as follows:

Marshalltown Water Works
205 East State Street
Marshalltown, Iowa 50158

Excluded Discretely Presented Component Unit: The Friends of the Marshalltown, Iowa Public Library, Inc. is an entity which is legally separate from the City. The organization was created under Section 501(c)3. The purpose of the organization is to assist the City's Public Library in the performance of its responsibilities to the citizens of the City. The financial transactions of this component unit have not been presented because the information was not made available.

Jointly Governed Organizations: The City also participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. The City Council is a member of or appoints representatives to the following boards and commissions: Mid Iowa Drug Task Force, Marshall County Emergency Management Commission, Marshall County 911 Joint Services Board, Marshall County Assessor's Conference Board, Marshall County Solid Waste Management Commission, and the Marshall County Communication Commission. Financial transactions relating to these organizations are included in the City's financial statements only to the extent of the City's contributions, if any, to these organizations.

Government-wide and Fund Financial Statements

The government-wide financial statements (i.e., the Statement of Net Position and the Statement of Activities) report information on all of the nonfiduciary activities of the primary government and its component units. For the most part, the effect of interfund activity has been removed from these statements. *Governmental activities*, which normally are supported by taxes and intergovernmental revenues, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges for services. Likewise, the *primary government* is reported separately from its legally separate *component unit* for which the primary government is financially accountable.

The Statement of Net Position presents the City's nonfiduciary assets, deferred outflows of resources, liabilities and deferred inflows of resources, with the difference reported as net position. Net position is reported in the following three categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation/amortization and reduced by outstanding balances for bonds, notes, and other debt attributable to the acquisition, construction, or improvement of those assets.

Restricted net position results when constraints placed on net position use are either externally imposed or imposed by law through constitutional provisions or enabling legislation.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position often has constraints on resources imposed by management which can be removed or modified.

The Statement of Activities demonstrates the degree to which the direct expenses of a given function or segment are offset by program revenues. Direct expenses are those clearly identifiable with a specific function or segment. Program revenues include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions that are restricted to meeting the operational or capital requirements of a particular function or segment, including special assessments. Taxes and other items not properly included among program revenues are reported instead as general revenues.

Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. Major individual governmental funds and major individual enterprise funds are reported as separate columns in the fund financial statements. All remaining governmental funds are aggregated and reported as nonmajor governmental funds.

The City reports the following major governmental funds:

The *General Fund* is the City's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *Road Use Tax Fund* is used to account for the operations of street related expenses. Financing is provided by the City's share of state gasoline taxes, which are received on a per capita basis. State law requires these revenues to be received and disbursed in a special fund.

The *Local Option Sales Tax Fund* is used to account for the taxes collected and 78% to be applied towards general property tax relief and 22% for Council designated projects.

The *Property Tax Fund* is used to account for property tax collections for the emergency fund levy and employee benefits, which are then transferred to the general fund.

The *HUD Programs Fund* is used to account for the operations of a Federal Section 8 rental voucher assistance program, a grant from HUD to assist with security deposits and first month's rent program, and lead abatement program.

The *Debt Service Fund* is used to account for the servicing of general obligation debt.

The *Public Works and Other Projects Fund* is used to account for resources used in the acquisition and construction of capital facilities and other capital assets with the exception of those that are financed through the Culture and Recreation Projects Fund, Airport Projects Fund, or through proprietary funds.

The City reports the following major proprietary funds:

The *Water Pollution Control Fund* is used to account for the operation and maintenance of the City's wastewater treatment facility and sanitary sewer. Services are supported primarily by user charges.

The *Storm Sewer Fund* is used to account for the operation of the City's storm sewers. Services are supported primarily by user charges.

Additionally, the City reports the following fund types:

Internal service funds account for group insurance benefits, occupational insurance benefits, and workmen's compensation benefits provided to other departments on a cost reimbursement basis.

Custodial funds function primarily as a clearing mechanism for cash resources which are collected by the City, held as such for a brief period and then disbursed to the authorized recipient. The custodial funds of the City are used for the 911 Commission and Surety Bonds.

Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been satisfied.

Governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be *available* when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the City considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences and claims and judgments, are recorded only when payment is due. Capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt are reported as other financing sources.

Property taxes are recognized as revenue in the year for which they have been levied, provided they are collected within 60 days after year-end. Sales taxes are considered measurable and available at the time the underlying transaction occurs provided they are collected within 60 days after year-end. Other taxes are considered measurable and available when they have been collected by the state or other levying authority. Special assessments receivables are recognized at the time of their levy. The related revenue is recognized at the time the assessment is due or collected. Licenses and permits, fines and forfeitures, and miscellaneous revenues are generally recognized as revenue when received in cash because they are generally not measurable until actually received. Investment earnings are recognized as earned.

As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements. Exceptions to this general rule are charges between the City's water pollution control and storm sewer functions and various other functions of the government. Elimination of these charges would distort the direct costs and program revenues reported for the various functions concerned.

Under terms of grant agreements, the City funds certain programs by a combination of specific cost-reimbursement grants, categorical block grants and general revenues. Thus, when program expenses are incurred, there is both restricted and unrestricted 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 revenues.

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of the City's enterprise funds and of the City's internal service funds are charges to customers for sales and services. Operating expenses for enterprise funds and internal service funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

Assets, Deferred Outflows of Resources, Liabilities, Deferred Inflows of Resources, and Fund Equity

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

Cash, Cash Equivalents, and Investments. The City maintains a cash and investment pool. These pooled deposits are invested in interest-bearing cash and investment accounts or certificates of deposit. Interest on the pooled cash and investments is recognized as revenue when earned and allocated to the funds on a systematic basis. Cash and investments are separately held by the discretely presented component unit for which interest is also recognized as revenue when earned.

Property Tax Receivable, Including Tax Increment Financing. Property tax, including tax increment financing, in governmental funds is accounted for using the modified accrual basis of accounting.

Property tax receivable is recognized in these funds on the levy or lien date, which is the date that the tax asking is certified by the City to the County Board of Supervisors. Current year delinquent property taxes receivable represents unpaid taxes from the current year. The succeeding year property tax receivable represents taxes certified by the City to be collected in the next fiscal year for the purposes set out in the budget for the next fiscal year. By statute, the City is required to certify its budget to the County Auditor in April of each year for the subsequent fiscal year. However, by statute, the tax asking and budget certification for the following fiscal year becomes effective on the first day of that year. Although the succeeding year property tax receivable has been recorded, the related revenue is unavailable and will not be recognized as revenue until the year for which it is levied.

The County Treasurer bills and collects taxes for the City. Taxes for the year ended June 30, 2025, were certified with the County during the preceding fiscal year and were due in two equal installments by September 30, 2024 and March 31, 2025. Any County collections on the 2024-2025 tax levy remitted to the City within sixty days subsequent to June 30, 2025, are recorded as property tax revenues. Taxes not collected and remitted to the City within sixty days subsequent to June 30, 2025, are delinquent and have been recorded as receivables. This amount is recorded as unavailable revenue in the governmental funds but is recognized as revenue in the government-wide financial statements.

Accounts Receivable and Unbilled Usage. Accounts receivable are recorded at the time the service is billed. Unbilled usage for service consumed between periodic scheduled billing dates is estimated and is recognized as revenue in the period in which the service is provided.

Pledges Receivable. Pledges receivable are recorded at net realizable value.

Due From and Due to Other Funds. Activity between funds that are representative of lending/borrowing arrangements outstanding at the end of the fiscal year are referred to as either "due to/from other funds" (i.e., the current portion of interfund loans) or "advances to/from other funds" (i.e., the non-current portion of interfund loans). All other outstanding balances between funds are reported as "due to/from other funds." Any residual balances outstanding between the governmental activities and business-type activities are reported in the government-wide financial statements as "internal balances."

Due From Other Governments. Due from other governments represents various shared revenues, grants, and reimbursements from other governments. Shared revenues are recognized during the period when received by the collecting authority, the State of Iowa. Federal grant revenue is recognized when expenditures for the purpose of the grant have been incurred in the government-wide financial statements and as long as it meets the measurable and available criteria in the governmental fund statements.

Inventories and Prepaid Items. Inventories of materials and supplies in the proprietary and governmental fund types are stated at cost using the first-in, first-out method. The costs of governmental fund inventories are recorded as expenditures when consumed rather than when purchased.

Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as prepaid items. The costs of governmental fund prepaid items are recorded as expenditures when consumed rather than when purchased.

Land Held for Resale. Land held for resale is held at lower of cost or net realizable value.

Restricted Assets. Funds set aside for the payment of City enterprise and component unit revenue bonds are classified as restricted assets since their use is restricted by applicable bond indentures. Other restricted assets include funds for customer deposits restricted for application to unpaid customer accounts or for refund to customers.

Lease Receivables. The City is a lessor for noncancelable leases for buildings located at the City's airport. The City recognizes a lease receivable and a deferred inflow of resources in the governmental activities and governmental fund financial statements.

At the commencement of the lease, the City initially measures the lease receivable at the present value of payments expected to be received during the lease term. Subsequently, the lease receivable is reduced by the principal portion of lease payments received. The deferred inflow of resources is initially measured as the initial amount of the lease receivable, adjusted for lease payments received at or before the lease commencement date. Subsequently, the deferred inflow of resources is recognized as revenue over the life of the lease term. Key estimates and judgments include how the City determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease receipts.

The City uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term included the noncancelable period of the lease. Lease receipts included in the measurement of the lease receivable is composed of fixed payments from the lessee.

The City monitors changes in circumstances that would require a restatement of its lease and will remeasure the lease receivable and deferred inflows of resources if certain changes occur that are expected to significantly affect the amount of the lease receivable.

Deferred Outflows of Resources. Deferred outflows of resources represent a consumption of net assets that applies to a future period(s) and will not be recognized as an outflow of resources (expense/expenditure) until then. Deferred outflows of resources consist of unrecognized items not yet charged to pension expense and OPEB expense and contributions from the employer after the measurement date, but before the end of the employer's reporting period.

Deferred Inflows of Resources. In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, deferred inflows of resources, represents an acquisition of net assets that applies to a future period(s) and so will not be recognized as an inflow of resources (revenue) until that time. Deferred inflows of resources consist of unavailable revenues, unrecognized items not yet charged to pension expense or OPEB expense, and leases where the City is a lessor.

Although certain revenues are measurable, they may not be available. Available means collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period. Unavailable revenue represents the amount of assets that have been recognized, but the related revenue has not been recognized since the assets are not collected within the current period or expected to be collected soon enough thereafter to be used to pay liabilities of the current period.

Unavailable revenue at the fund level consists of property tax receivable, special assessments receivable, succeeding year property tax receivable, and other receivables not collected within 60 days after year-end. Unavailable revenue in the Statement of Net Position consists of succeeding year property tax receivable that will not be recognized as revenue until the year in which they are levied.

Compensated Absences. City employees accumulate a limited amount of earned but unused vacation, compensatory time and sick leave hours for subsequent use or for payment upon termination, death, or retirement. Accumulated sick leave is generally paid at 25%, not to exceed 1,440 hours for municipal fire employees, 1,072.5 hours for municipal police employees and 1,040 hours for all others, upon retirement if the employee has at least 15 years of service. All vacation and sick leave is accrued when incurred in the government-wide and proprietary financial statements. Governmental funds record the earned vacation and vested sick leave hours as an expenditure of the current year to the extent it is paid during the year. A liability for these amounts is reported in governmental funds when each of the following have occurred: the leave is attributable to services already rendered, the leave accumulates or carries forward from one reporting period to the next and the leave is more likely than not to be used for time off or otherwise paid in cash or settled through noncash means. The compensated absences liability has been computed based on rates of pay in effect as of June 30, 2025.

Water Works employees accumulate a limited amount of earned but unused vacation hours for subsequent use or for payment upon termination, retirement, or death. The liability is recorded on the Statement of Net Position based on rates of pay in effect as of June 30, 2025.

Long-Term Obligations. In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type Statement of Net Position. Bond premiums and discounts are amortized over the life of the bonds using the straight-line method.

In the fund financial statements, governmental fund types recognize bond premiums and discounts, as well as bond issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

Subscription Liabilities. SBITA liabilities represent the City's obligation to make subscription payments arising from the subscription contract. Subscription liabilities are recognized at the subscription commencement date based on the present value of future subscription payments expected to be made during the subscription term. The present value of subscription payments are discounted based on a borrowing rate determined by the City.

Capital Assets. Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, and similar items), are reported in the applicable governmental or business-type activities columns in the government-wide financial statements. Capital assets are defined by the government as assets with an initial, individual cost of more than $5,000 ($50,000 for infrastructure) and an estimated useful life in excess of two years. All land is recorded regardless of cost. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at acquisition value at the date of donation. All infrastructure of the City has been recorded to date.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Major outlays for capital assets and improvements are capitalized as projects are constructed. Interest incurred during the construction phase of capital assets of business-type activities is included as part of the capitalized value of the assets constructed.

Property, plant, and equipment of the primary government is depreciated/amortized using the straight-line method over the following estimated useful lives:

	Years
Land improvements	10-30
Buildings and structures	30-50
Equipment and vehicles	5-30
Sanitary sewers and lift stations	30-50
Infrastructure	20-50
Right to use subscription assets	2-5

Property, plant and equipment of the Water Works is depreciated using the straight-line method over the following estimated useful lives:

	Years
Plants, wells, and storage	10-40
Distribution property	50-99
Meters	10-20
Vehicles	5
Equipment	7-10

Right to use subscription IT assets. SBITA assets are recognized at the subscription commencement date and represent the City's right to use the underlying IT asset for the subscription term. Right to use subscription IT assets are measured at the initial value of the subscription liability plus any payments made to the vendor at the commencement of the subscription term, less any subscription incentives received from the vendor at or before the commencement of the subscription term, plus any capitalizable initial implementation costs necessary to place the subscription asset into service. Right to use subscription IT assets are amortized over the shorter of the subscription term or useful life of the underlying asset using the straight-line method. The amortization period varies from 2 to 5 years.

Pensions. For purposes of measuring the net pension liability (asset), deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense (income), information about the fiduciary net position of the Iowa Public Employees' Retirement System and the Municipal Fire and Police Retirement Systems' and additions to/deductions from the Systems' fiduciary net position have been determined on the same basis as they are reported by the Systems. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value. The net pension liability (asset) attributable to the governmental activities will be paid primarily by the General Fund.

Total OPEB Liability. For purposes of measuring the total OPEB liability, deferred outflows of resources and deferred inflows of resources related to OPEB and OPEB expense, information has been determined based on the City's actuary report. For this purpose, benefit payments are recognized when due and payable in accordance with the benefit terms. The total OPEB liability attributable to the governmental activities will be paid primarily by the General Fund.

Statement of Cash Flows – Cash Equivalents. For purposes of the Statement of Cash Flows for the proprietary funds and the component unit, all short-term cash investments that are highly liquid (including restricted assets) are considered to be cash equivalents. Cash equivalents are readily convertible to known amounts of cash, and at the day of purchase they have a maturity date no longer than three months.

Fund Equity. In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable fund balances cannot be spent because they are not expected to be converted to cash or they are legally or contractually required to remain intact.

Restricted fund balances are restricted for specific purposes when constraints placed on the use of the resources are either externally imposed by their providers, such as creditors, grantors, or other governments; or imposed by law through constitutional provisions or enabling legislation.

Committed fund balances can be used only for specific purposes determined pursuant to constraints formally imposed by the City Council, the highest level of decision-making authority, through resolution approved prior to year-end.

Assigned fund balances are amounts the City intends to use for a specific purpose, but do not meet the definition of restricted or committed fund balance. These amounts are assigned by City Council.

Unassigned fund balances are amounts not included in the other spendable classifications. The general fund is the only fund that reports a positive unassigned fund balance.

When an expenditure is incurred for purposes for which both restricted and unrestricted fund balance is available, the City considers restricted funds to have been spent first. When an expenditure is incurred for which committed, assigned, or unassigned fund balances are available, the City considers amounts to have been spent first out of committed funds, then assigned funds, and finally unassigned funds, as needed, unless City Council has provided otherwise in its commitment or assigned actions.

As of June 30, 2025, fund balances consisted of the following:

	General	Road Use Tax	Local Option Sales Tax	Property Tax	HUD Programs	Debt Service	Public Works and Other Projects	Nonmajor Governmental Funds	Total
Nonspendable									
Inventory, prepaid items, and land held for resale	$ 683,761	$ 147,106	$ 9,827	$ -	$ 20,575	$ -	$ 39,509	$ 608,973	$ 1,509,751
Restricted for									
Capital improvements	-	12,395,158	592,447	-	-	-	21,651,372	-	34,638,977
Property tax relief	-	-	4,776,606	-	-	-	-	-	4,776,606
Debt service	-	-	-	-	-	201,470	-	-	201,470
Employee benefits	-	-	-	3,808,910	-	-	-	-	3,808,910
Economic development	-	-	-	-	-	-	-	293,482	293,482
Health and welfare	-	-	-	-	-	-	-	247,255	247,255
Parks and recreation	-	-	-	-	-	-	-	154,541	154,541
Disaster fund	-	-	-	-	-	-	-	419,767	419,767
Airport projects	-	-	-	-		-	-	124,903	124,903
Housing	-	-	-	-	144,031	-	-	-	144,031
Other	-	-	-	-	-	-	-	173,972	173,972
Total restricted	-	12,395,158	5,369,053	3,808,910	144,031	201,470	21,651,372	1,413,920	44,983,914
Committed									
Capital improvements	250,000	-	-	-	-	-	-	-	250,000
Unassigned	7,156,913	-	-	-	-	-	-	(253,631)	6,903,282
Total fund balance	$ 8,090,674	$ 12,542,264	$ 5,378,880	$ 3,808,910	$ 164,606	$ 201,470	$ 21,690,881	$ 1,769,262	$ 53,646,947

Note 2 - Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. At June 30, 2025, disbursements did not exceed amounts budgeted.

Note 3 - Deposits and Investments

Deposits. 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 insure there will be no loss of public funds.

As of June 30, 2025, the City's carrying amount of deposits, related bank balances, and other cash, including fiduciary funds, were as follows:

	Carrying Amount	Bank Balance
Demand deposits	$ 50,534,507	$ 50,782,531
Iowa Public Agency Investment Trust	37,823,712	37,823,712
Petty cash	2,275	-
Total	$ 88,360,494	$ 88,606,243

The Marshalltown Water Works' carrying amount of deposits was $7,532,972, all of which was covered by federal depository insurance or insured by the state through pooled collateral, State Sinking Funds and by the state's ability to assess for lost funds.

The City and the Water Works are 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 or Board of Trustees and the Treasurer of the State of Iowa; prime eligible bankers acceptances; certain high rated commercial paper; perfected repurchase agreements; certain registered open-end management investment companies; certain joint investment trusts; and warrants or improvement certificates of a drainage district.

Interest Rate Risk. The City's investment policy limits the investments of operating funds (funds expected to be expended in the current budget year or within fifteen months of receipt) in instruments that mature within 397 days. Funds not identified as operating funds may be invested in instruments with maturities longer than 397 days, but the maturities shall be consistent with the needs and use of the City. The City did not hold any instruments with a maturity greater than 397 days during the year.

Credit Risk. The City's investment policy limits investments in commercial paper and other corporate debt to the top two highest classifications. The City did not invest in any commercial paper or other corporate debt during the year.

Concentration of Credit Risk. The City's investment policy does not allow for a prime bankers' acceptance or commercial paper and other corporate debt balances to be greater than ten percent of its total deposits and investments. The policy also limits the amount that can be invested in a single issue to five percent of its total deposits and investments. The City held no such investments during the year.

Custodial Credit Risk – Deposits. In the case of deposits, this is the risk that in the event of a bank failure, the government's deposits may not be returned to it. The City's deposits are entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to insure there will be no loss of public funds.

Custodial Credit Risk – Investments. For an investment, this is the risk that in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The City had no custodially-held investments during the year.

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 Treasury securities was determined using quoted market prices for similar assets (Level 2 inputs). Treasury securities of the City mature within 365 days and were rated Aaa by Moody's Investors Service at the time of purchase.

In addition, the City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of $37,823,712. There were no limitations or restrictions on the withdrawals for the IPAIT investments. The City's investment in the Iowa Public Agency Investment Trust is unrated.

Note 4 - Interfund Balance and Transfers

Due to/from primary government and component unit balances as of June 30, 2025, consisted of the following:

Receivable Entity	Payable Entity	Amount
Primary Government	Component Unit	
Governmental Fund, General Fund	Water Works	$ 10,936
Enterprise Fund, Water Pollution Control	Water Works	381,909
Enterprise Fund, Storm Sewer	Water Works	112,812
		$ 505,657

Due from/to other funds as of June 30, 2025, consisted of the following:

Due to General Fund from	
Nonmajor Governmental	$ 19,578

The interfund balances result from negative cash balances.

Interfund transfers for the year ended June 30, 2025, consisted of the following:

Transfers to General Fund from		
Road use tax	$	990,025
Local option sales tax		652,815
Property tax		4,381,042
Public works and other projects		583,644
Nonmajor governmental		260,549
Total Transfers to General Fund	$	6,868,075
Transfers to Public Works and Other Projects Fund from		
General	$	25,000
Road use tax		5
Local option sales tax		3,120
Water Pollution Control		394,350
Total Transfers to Public Works and Other Projects Fund	$	422,475
Transfers to Road Use Tax fund		
General	$	1,777
Public works and other projects		10,203
Nonmajor governmental		248,192
Total Transfers to Grant Fund	$	260,172
Transfers to Debt Service Fund from		
Local option sales tax	$	4,120,000
Nonmajor governmental		286,205
Total Transfers to Debt Service Fund	$	4,406,205

Transfers to Nonmajor Governmental Funds from		
General	$	192,705
Road use tax		39,392
Local option sales tax		215,236
Public works and other projects		177,943
Nonmajor governmental		516
Total transfers to Nonmajor Governmental Funds	$	625,792
Transfers to Water Pollution Control Fund from		
Nonmajor governmental	$	1,185
Transfers to Nonmajor Enterprise Funds from		
General	$	421,445

Transfers are used to (1) move property tax revenues from the fund that state statute requires to collect them to the fund that expends the associated expenditure, (2) offset public works salaries within the general fund with road use tax dollars collected, and (3) move a portion of local option sales tax to the fund that is receiving the property tax relief.

Note 5 - Capital Assets

Capital asset activity for the year ended June 30, 2025, was as follows:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Primary Government				
Governmental activities				
Capital assets, not being depreciated/ amortized				
Land	$ 5,152,770	$ 19,909	$ -	$ 5,172,679
Construction in progress	7,447,279	6,526,762	(6,409,019)	7,565,022
Total capital assets, not being depreciated/amortized	12,600,049	6,546,671	(6,409,019)	12,737,701
Capital assets, being depreciated/ amortized				
Buildings and structures	40,783,451	-	-	40,783,451
Land improvements	6,796,022	1,466,633	-	8,262,655
Equipment and vehicles	21,105,004	1,586,568	(941,451)	21,750,121
Infrastructure	56,841,468	2,438,847	-	59,280,315
Right-to-use subscription assets	189,507	874,087	-	1,063,594
Total capital assets, being depreciated/amortized	125,715,452	6,366,135	(941,451)	131,140,136
Less accumulated depreciation/ amortization for				
Buildings and structures	(12,250,924)	(1,170,447)	-	(13,421,371)
Land improvements	(2,508,682)	(285,565)	-	(2,794,247)
Equipment and vehicles	(12,254,606)	(1,245,181)	754,578	(12,745,209)
Infrastructure	(31,234,769)	(1,515,495)	-	(32,750,264)
Right-to-use subscription assets	(15,792)	(158,705)	-	(174,497)
Total accumulated depreciation/ amortization	(58,264,773)	(4,375,393)	754,578	(61,885,588)
Total Capital Assets, Being Depreciated/ Amortized, Net	67,450,679	1,990,742	(186,873)	69,254,548
Governmental Activities Capital Assets, Net	$ 80,050,728	$ 8,537,413	$ (6,595,892)	$ 81,992,249

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025
Business-Type Activities				
Capital assets, not being depreciated				
Land	$ 898,294	$ -	$ -	$ 898,294
Construction in progress	11,683,964	4,363,200	(493,412)	15,553,752
Total capital assets, not being depreciated	12,582,258	4,363,200	(493,412)	16,452,046
Capital assets, being depreciated				
Buildings and structures	12,538,499	-	-	12,538,499
Land improvements	2,321,332	8,360	-	2,329,692
Equipment and vehicles	21,988,159	170,191	(52,867)	22,105,483
Sanitary sewers and lift stations	49,368,343	572,313	-	49,940,656
Infrastructure	21,992,970	1,578,545	-	23,571,515
Total capital assets, being depreciated	108,209,303	2,329,409	(52,867)	110,485,845
Less accumulated depreciation for				
Buildings and structures	(8,714,060)	(342,602)	-	(9,056,662)
Land improvements	(2,077,628)	(31,206)	-	(2,108,834)
Equipment and vehicles	(15,547,770)	(572,901)	52,867	(16,067,804)
Sanitary sewers and lift stations	(15,520,276)	(1,079,428)	-	(16,599,704)
Infrastructure	(7,904,988)	(532,125)	-	(8,437,113)
Total accumulated depreciation	(49,764,722)	(2,558,262)	52,867	(52,270,117)
Total Capital Assets, Being Depreciated, Net	58,444,581	(228,853)	-	58,215,728
Business-Type Activities Capital Assets, Net	$ 71,026,839	$ 4,134,347	$ (493,412)	$ 74,667,774

Depreciation/amortization expense was charged to functions/programs of the primary government as follows:

Governmental Activities	
Public safety	$ 1,080,023
Public works	2,178,539
Health and social services	795
Culture and recreation	1,001,132
Community and economic development	2,947
General government	111,957
Total Depreciation/Amortization Expense – Governmental Activities	$ 4,375,393
Business-Type Activities	
Water pollution control	$ 1,831,924
Storm sewer	590,860
Compost facility	7,996
Bus transit	127,482
Total Depreciation Expense – Business-Type Activities	$ 2,558,262

Note 6 - Long-Term Debt

The following is a summary of changes in the City's long-term debt for the year ended June 30, 2025:

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Governmental Activities					
General obligation bonds and notes payable	$ 53,060,000	$ -	$ 4,895,000	$ 48,165,000	$ 4,840,000
Unamortized premiums	838,297	-	87,764	750,533	-
Total general obligation bonds and notes	53,898,297	-	4,982,764	48,915,533	4,840,000
IT Subscriptions	93,507	874,087	228,064	739,530	190,150
Compensated absences payable	1,059,648	496,397	292,619	1,263,426	311,654
Total	$ 55,051,452	$ 1,370,484	$ 5,503,447	$ 50,918,489	$ 5,341,804

	Balance June 30, 2024	Additions	Deletions	Balance June 30, 2025	Due Within One Year
Business-Type Activities					
General obligation bonds and notes payable	$ 4,505,000	$ -	$ 990,000	$ 3,515,000	$ 1,000,000
Unamortized premiums	82,087	-	12,812	69,275	-
Total general obligation bonds	4,587,087	-	1,002,812	3,584,275	1,000,000
Revenue bonds - direct borrowings	11,635,593	4,064,407	730,000	14,970,000	743,000
Revenue bonds payable	5,887,000	-	1,367,000	4,520,000	1,392,000
Compensated absences payable	255,532	123,593	64,076	315,049	58,678
	22,365,212	4,188,000	3,163,888	23,389,324	3,193,678
Total	$ 77,416,664	$ 5,558,484	$ 8,667,335	$ 74,307,813	$ 8,535,482

For the governmental activities, compensated absences are generally liquidated by the general fund.

Bonded Debt. Details of the City's bonds and notes payable as of June 30, 2025, are as follows:

	Interest Rates	Govern-mental Activities	Business-type Activities	Total
General Obligation Bonds and Notes				
2016A General obligation corporate purpose, issued August 9, 2016	2.00	$ -	$ 1,275,000	$ 1,275,000
2016B General obligation corporate purpose, issued December 1, 2016	2.00	1,955,000	-	1,955,000
2017A General obligation corporate purpose, issued October 10, 2017	3.00	9,850,000	-	9,850,000
2018A General obligation corporate purpose, issued December 3, 2018	3.00	1,580,000	-	1,580,000
2019 General obligation corporate purpose, issued December 12, 2019	2.00	3,220,000	495,000	3,715,000
2020A General obligation corporate purpose, issued September 28, 2020	1.00	3,900,000	1,745,000	5,645,000
2020B General obligation corporate purpose, issued September 28, 2020	1.00-1.35	1,610,000	-	1,610,000
2021 General obligation corporate purpose, issued December 14, 2021	2.00	7,125,000	-	7,125,000
2022A General obligation corporate purpose, issued December 13, 2022	4.00	8,940,000	-	8,940,000
2022B General obligation corporate purpose, issued December 13, 2022	5.00	390,000	-	390,000
2023 General obligation corporate purpose, issued December 11, 2023	4-4.125	9,595,000	-	9,595,000
Total general obligation bonds and notes		48,165,000	3,515,000	51,680,000
Revenue Bonds				
Water Pollution Control, improvement bonds, Series 2013, issued June 18, 2013	2.09	-	860,000	860,000
Water Pollution Control, improvement Series 2020 Refunding bonds issued January 8, 2020	1.96	-	1,970,000	1,970,000
Water Pollution Control, improvement Series 2021 Refunding bonds issued April 1, 2021	1.23	-	1,690,000	1,690,000
2021A Sewer Revenue Improvement, issued September 24, 2021	0.86	-	2,941,000	2,941,000
2022 Sewer Revenue Improvement issued January 27, 2023	2.00	-	12,029,000	12,029,000
Total revenue bonds		-	19,490,000	19,490,000
Total long-term debt		$ 48,165,000	$ 23,005,000	$ 71,170,000

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

(1) The bonds will only be redeemed from the future earnings of the enterprise activity and the bond holders hold a lien on the future earnings of the funds.
(2) Sufficient monthly transfers shall be made to a separate sewer revenue bond and interest sinking fund for the purpose of making the bond principal and interest payments when due.

Future Requirements to Maturity. Principal and interest requirements to maturity for the City's bonds and notes outstanding as of June 30, 2025, are as follows:

	Governmental Activities General Obligation Bonds and Notes		Business-Type Activities General Obligation Bonds and Notes	
Years Ending June 30,	Principal	Interest	Principal	Interest
2026	$ 4,840,000	$ 1,413,018	$ 1,000,000	$ 52,850
2027	4,885,000	1,298,818	520,000	36,200
2028	4,345,000	1,182,728	570,000	29,250
2029	4,535,000	1,069,648	585,000	21,350
2030	4,210,000	953,233	595,000	13,200
2031-2035	16,960,000	3,144,031	245,000	4,900
2036-2039	8,390,000	691,332	-	-
Total	$ 48,165,000	$ 9,752,808	$ 3,515,000	$ 157,750

	Business-Type Activities Revenues Bonds		Total Business-Type Activities	
Years Ending June 30,	Principal	Interest	Principal	Interest
2026	$ 2,135,000	$ 311,798	$ 3,135,000	$ 364,648
2027	2,172,000	276,785	2,692,000	312,985
2028	2,052,000	241,154	2,622,000	270,404
2029	1,213,000	209,494	1,798,000	230,844
2030	798,000	189,028	1,393,000	202,228
2031-2035	4,209,000	756,329	4,454,000	761,229
2036-2040	4,601,000	419,171	4,601,000	419,171
Thereafter	2,310,000	81,568	2,310,000	81,568
Total	$ 19,490,000	$ 2,485,327	$ 23,005,000	$ 2,643,077

In fiscal year ended June 30, 2025, the Water Pollution Control Fund had net revenues of $6,356,314 and the amount of principal and interest due on the revenue bonds and notes was $2,435,432.

Legal Debt Margin. The City's legal debt margin as of June 30, 2025, is as follows:

Regular Realty Valuations	$ 1,650,859,615
Utility Valuations	470,414,718
Incremental Valuations	45,171,275
Total actual valuations applicable to debt	2,166,445,608
Debt Limit - 5% of Total Actual Valuations Applicable to Debt	108,322,280
Amount of Debt Applicable to Limitation	
General obligation bonds and notes	51,680,000
Urban renewal rebate agreements	2,492,716
	54,172,716
Less funds available from	
Debt service fund	201,470
Tax increment financing	293,482
Total debt applicable to debt margin	53,677,764
Legal debt margin	$ 54,644,516

During the current year, the City entered into a SBITA contract for the use of SmartGov software. As of June 30, 2025, the value of the subscription liability was $71,581. The City is required to make annual principal and interest payments between $34,557 and 38,099 through June 2027. The subscription has an interest rate of 4%. The combined value of the right to use asset, as of June 30, 2025, is $105,131 with accumulated amortization of $2,920. This was an agreement to provide GIS software services to the City.

During the current year, the City entered into a SBITA contract for the use of Axon Body Camera software. As of June 30, 2025, the value of the subscription liability was $667,949. The City is required to make annual principal and interest payments between $183,447 and $185,617 through December 2028. The subscription has an interest rate of 4%. The combined value of the right to use asset, as of June 30, 2025, is $767,949 with accumulated amortization of $76,795. This was an agreement to provide vehicle and body cameras and software to the City.

	Governmental Activities IT Subscriptions	
Years Ending June 30,	Principal	Interest
2026	$ 190,150	$ 26,406
2027	201,810	18,611
2028	171,775	10,407
2029	175,795	3,486
Total	$ 739,530	$ 58,910

Note 7 - Retirement Plans

The primary government participates in two public pension systems, Iowa Public Employees' Retirement System (IPERS) and Municipal Fire and Police Retirement System of Iowa (MFPRSI). The component unit Water Works participates in IPERS only. The following sections outline the pension related disclosures for each pension of both entities. The aggregate amount of recognized pension expense for the period associated with the net pension liability for all plans is $1,392,111 for the primary government and $83,866 for the Water Works. Other aggregate amounts related to pension are separately displayed in the financial statements.

(a) Iowa Public Employees' Retirement System - IPERS

Plan Description – IPERS membership is mandatory for employees of the City and the Water Works, except for those covered by another retirement system. Throughout this IPERS disclosure, all references to the City will incorporate both the City and the Water Works, unless otherwise noted.

Employees of the City are provided with pensions through a cost-sharing multiple employer defined benefit pension plan administered by Iowa Public Employees' Retirement System (IPERS). IPERS issues a stand-alone financial report which is available to the public by mail at P.O. Box 9117, Des Moines, Iowa 50306-9117 or at www.ipers.org.

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

Pension Benefits – A regular member may retire at normal retirement age and receive monthly benefits without an early retirement deduction. 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.)

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 percent for each month that the member receives benefits before the member's earliest normal retirement age. For service earned starting July 1, 2012, the reduction is 0.50 percent for each month that the member receives benefits before age 65.

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

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

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. Statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires that the actuarial contribution rate be determined 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 pay and the City contributed 9.44% for a total rate of 15.73%.

The City's total contributions to IPERS for the year ended June 30, 2025 were $648,164. The Water Work's total contributions to IPERS for the year ended June 30, 2025 were $123,892.

There were no non-employer 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 percent per annum
Rates of salary increase (effective June 30, 2017)	3.25 to 16.25 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.00 percent compounded annually, net of investment expense including inflation
Wage growth (effective June 30, 2017)	3.25 percent per annum based on 2.60 percent inflation and 0.65 percent 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 pension plan investments was determined using a building-block method in which best-estimate ranges of expected future real rates (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 and expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Asset Allocation	Long-Term Expected Real Rate of Return
Domestic Equity	21.0%	3.52%
International Equity	13.0	5.18
Global smart beta equity	5.0	4.12
Core plus fixed income	25.5	3.04
Public Credit	3.0	4.53
Cash	1.0	1.69
Private equity	17.0	8.89
Private real assets	9.0	4.25
Private credit	5.5	6.62
	100%	

Discount Rate – The discount rate used to measure the total pension liability was 7.0 percent. The projection of cash flows used to determine the discount rate assumed that employee contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, the pension plan's 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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Pension Plan Fiduciary Net Position – Detailed information about the pension plan's fiduciary net position is available in the separately issued IPERS financial report which is available on IPERS' website at www.ipers.org.

City Specific IPERS Disclosures

Net Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2025, the City reported a liability of $2,688,140 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 the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2024, the City's collective proportion was .073820 percent, which was a decrease of .003120 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City recognized pension expense (income) of $261,484. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 213,898	$ 1,670
Changes of assumptions	-	38
Net difference between projected and actual earnings on pension plan investments	33,620	-
Changes in proportion and differences between City contributions and proportionate share of contributions	32,864	271,619
City contributions subsequent to the measurement date	648,164	-
Total	$ 928,546	$ 273,327

The $648,164 reported as deferred outflows of resources related to pensions resulting from the City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30	Total
2026	$ (410,774)
2027	571,968
2028	(32,785)
2029	(115,438)
2030	(5,916)
	$ 7,055

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 percent, 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-percentage-point lower (6.0 percent) or 1-percentage-point higher (8.0 percent) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
City's Proportionate Share of the Net Pension Liability (Asset)	$ 6,596,647	$ 2,688,140	$ (585,256)

Payable to the Pension Plan – At June 30, 2025, the City reported payables to the defined benefit pension plan of $0 for legally required employer contributions and $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

Water Works Specific IPERS Disclosures

Net Pension Liabilities (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2025, the Water Works reported a liability of $464,700 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 Water Work's proportion of the net pension liability was based on the Water Work's share of contributions to the pension plan relative to the contributions of all IPERS participating employers. At June 30, 2024, the Water Work's collective proportion was .012761 percent which was an increase of .001604 percent from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Water Works recognized pension expense (income) of $83,866. At June 30, 2025, the Water Utility reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	$ 36,977	$ 289
Changes of assumptions	-	6
Net difference between projected and actual earnings on pension plan investments	5,812	-
Changes in proportion and differences between City contributions and proportionate share of contributions	118,158	3,631
Water works contributions subsequent to the measurement date	123,892	-
Total	$ 284,839	$ 3,926

The $123,892 reported as deferred outflows of resources related to pensions resulting from the Water Works contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ending June 30,	Total
2026	$ (31,179)
2027	145,562
2028	34,969
2029	3,314
2030	4,355
	$ 157,021

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

	1% Decrease (6.0%)	Discount Rate (7.0%)	1% Increase (8.0%)
Water Works' proportionate share of the net pension liability	$ 1,140,365	$ 464,700	$ (101,173)

Payable to the Pension Plan – At June 30, 2025, the Water Works reported payables to the defined benefit pension plan of $0 for legally required employer contributions and $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to IPERS.

(b) Municipal Fire and Police Retirement System of Iowa – MFPRSI

Plan Description – MFPRSI membership is mandatory for fire fighters and police officers covered by 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 50366 or at www.mfprsi.org.

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

Pension Benefits – Members with 4 or more years of service are entitled to pension benefits beginning at age 55. Full-service retirement benefits are granted to members with 22 years of service, while partial benefits are available to those members with 4 to 22 years of service based on the ratio of years completed to years required (i.e., 22 years). Members with less than 4 years of service are entitled to a refund of their contribution only, with interest, for the period of employment.

Benefits are calculated based upon the member's highest 3 years of compensation. The average of these 3 years becomes the member's average final compensation. The base benefit is 66 percent of the member's average final compensation. Additional benefits are available to members who perform more than 22 years of service (2 percent for each additional year of service, up to a maximum of 8 years). Survivor benefits are available to the beneficiary of a retired member according to the provisions of the benefit option chosen plus an additional benefit for each child. Survivor benefits are subject to a minimum benefit for those members who chose the basic benefit with a 50 percent surviving spouse benefit.

Active members, at least 55 years of age, with 22 or more years of service have the option to participate in the Deferred Retirement Option Program (DROP). The DROP is an arrangement whereby a member who is otherwise eligible to retire and commence benefits opts to continue to work. A member can elect a 3, 4, or 5-year DROP period. By electing to participate in DROP the member is signing a contract indicating 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 coverage is broken down into two types, accidental and ordinary. Accidental disability is defined as permanent disability incurred in the line of duty, with benefits equivalent to the greater of 60 percent 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 percent 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 percent 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 percent 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 percent 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 percent 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 (escalated) annually in accordance with Chapter 411.6 of the Code of Iowa which states a standard formula for the increases.

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

Contributions – Member contribution rates are set by state statute. In accordance with Chapter 411 of the Code of Iowa as modified by act of the 1994 General Assembly, to establish compliance with the Federal Older Workers Benefit Protections Act, 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 percent of the actuarially determined present value of prospective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa the employer's contribution rate cannot be less than 17.00% of earnable compensation. The contribution rate was 22.66% for the year ended June 30, 2025.

The City's contributions to MFPRSI for the year ended June 30, 2025 was $1,148,297.

If approved by the state legislature, state appropriation may further reduce the employer'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 non-employer contributing entity in accordance with the provisions of the 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 Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2025, the City reported a liability of $8,795,867 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 the pension plan relative to the contributions of all MFPRSI participating employers. At June 30, 2024, the City's collective proportion was 1.331129 percent which was a decrease of .029757 percent from its proportion measured as of June 30, 2023.

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)	3.00 percent per annum
Rates of salary increase (effective June 30, 2017)	3.75 to 15.11 percent, average, including inflation. Rates vary by membership group.
Long-term investment rate of return (effective June 30, 2017)	7.50 percent compounded annually, net of investment expense including inflation

The actuarial assumptions used in the June 30, 2024 valuation were based on the results of an actuarial experience study for the period of July 1, 2013 to June 30, 2023.

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

The long-term expected rate of return on pension plan 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 target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

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

Discount Rate – The discount rate used to measure the total pension liability was 7.50%. The projection of cash flows used to determine the discount rate assumed that contributions will be made at 9.55% of covered payroll and the City contributions will be made at rates equal to the difference between actuarially determined rates and the member rate. Based on those assumptions, the pension plan'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 pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

For the year ended June 30, 2025, the City recognized pension expense of $1,130,627. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	$ 927,519	$ -
Changes of assumptions	31,750	-
Net difference between projected and actual earnings on pension plan investments	588,705	-
Changes in proportion and differences between City contributions and proportionate share of contributions	81,570	451,322
City contributions subsequent to the measurement date	1,148,297	-
Total	$ 2,777,841	$ 451,322

The $1,148,297 reported as deferred outflows of resources related to pensions resulting from City contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ended June 30, 2026.

Amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Years Ended June 30,	Total
2026	$ (319,962)
2027	1,189,496
2028	228,347
2029	71,299
2030	9,042
	$ 1,178,222

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 percent, 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-percentage-point lower (6.5 percent) or 1-percentage-point higher (8.5 percent) than the current rate.

	1% Decrease (6.50%)	Discount Rate (7.50%)	1% Increase (8.50%)
City's proportionate share of the net pension liability (asset)	$ 15,303,560	$ 8,795,867	$ 3,409,285

Payables to the Pension Plan – At June 30, 2025, the City reported payables to the defined benefit pension plan of $0 for legally required employer contributions and $0 for legally required employee contributions which had been withheld from employee wages but not yet remitted to MFPRSI.

(c) Pension Plan – Marshalltown Water Works Supplemental Retirement and Pension Plan

Plan Description – The Water Works maintains the Marshalltown Water Works Supplemental Retirement and Pension Plan, which is a single employer defined benefit plan administered by United Bank and Trust.

The Plan was established by the Marshalltown Water Works' Board of Trustees on September 30, 1953. The Plan was restated and amended on January 1, 2014. The Board of Trustees has the authority to amend the Plan at any time.

Pension Benefits – Employees who retire at or after age 65, or age 62 with 25 years of credited service, are entitled to retirement benefits payable monthly for life. Monthly benefits are equal to 2.12% of the employee's five-year final average salary multiplied by the number of years of consecutive service for the year ended June 30, 2025. Service prior to January 1, 1986 shall be limited to 25 years. Benefits are fully vested on reaching 10 or more years of credited service.

Disability and Death Benefits – A vested member who is awarded federal Social Security disability benefits is eligible to claim Water Works pension benefits regardless of age. Disability benefits are not reduced for early retirement. If a member dies before retirement and has participated in the plan for 10 or more years prior to death, and is totally vested, the surviving spouse may request a return of the participant's accrued contributions with interest to the date of the participant's death, or may leave the balance in the pension plan and be entitled to a joint and 100% survivor annuity at the time the participant would have become eligible for pension benefits.

Contributions – The Water Works' funding policy provides for employer and employee contributions at actuarially determined rates that are sufficient to accumulate assets to pay benefits when due. The frozen entry age actuarial cost method is used to determine annual plan costs. The employer contribution rate for the year ended June 30, 2025 was 8.93% plus an additional $5,000 per bi-weekly payroll. The employee contribution rate for the years ended June 30, 2025 was 4.95%. Contributions paid by the Water Works for the year ended June 30, 2025 totaled $192,523, and the contributions paid by employees totaled $34,657.

Net Pension Liabilities, Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2025, the Water Works reported a net pension liability of $1,203,277. The net pension liability was measured as of March 31, 2025, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of March 31, 2025.

For the year ended June 30, 2025, the Water Works recognized pension expense (income) of $113,196. At June 30, 2025 Water Works reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual results	$ 129,337	$ -
Net difference between projected and actual earnings on pension plan investments	19,138	-
Water Works contributions subsequent to measurment date	43,342	-
Total	$ 191,817	$ -

Amounts reported as deferred outflows of resources and deferred inflows of resources related to the pension will be recognized in pension expense as follows:

Years Ending June 30,	Total
2026	$ 77,285
2027	65,767
2028	3,090
2029	2,333
	$ 148,475

Actuarial Assumptions – The total pension liability in the March 31, 2025 actuarial valuation was determined using the following actuarial assumptions, applied to all periods included in the measurement:

Rates of salary increase (effective March 31, 2024)	3.00 percent per annum
Long-term investment rate of return (effective March 31, 2024)	7.00 percent compounded annually

The actuarial assumptions used in the March 31, 2025 valuation were based on the results of actuarial experience studies with dates corresponding to those listed above.

Mortality rates were based on the 1983 Group Annuity Mortality Table.

The long-term expected rate of return on pension plan investments was determined using best-estimate ranges of expected future real rates (expected returns, net of pension plan investment expense and inflation). These ranges are combined to produce the long-term expected rate of return. The annual money-weighted rate of return on pension plan investments, net of pension plan investment expense, was 6.69% based on the target allocation of assets summarized in the following table:

Asset Class	Asset Allocation
Large Cap Equity	30.0%
Small Cap Equity	10.0
International Equity	10.0
High Dividend Equity	10.0
Fixed Income	40.0
Total	100.0%

Sensitivity of the Water Works' Net Pension Liability to Changes in the Discount Rate – The following presents the Water Works' net pension liability calculated using the discount rate of 7.0 percent, as well as what the Water Works' net pension liability would be if it were calculated using a discount rate that is 1-percentage point lower (6.0 percent) or 1-percentage point higher (8.0 percent) than the current rate.

	1% Decrease (6.00%)	Discount Rate (7.00%)	1% Increase (8.00%)
Water Works' proportionate share of the net pension liability	$ 1,462,589	$ 1,203,277	$ 980,683

Note 8 - Other Postemployment Benefits

Plan Description - The City operates a single-employer retiree benefit plan which provides postemployment medical and dental benefits for retirees and their spouses. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75. The Plan does not issue a stand-alone financial report.

OPEB Benefits - Retirees or eligible spouses are required to contribute for their coverage the following percentages of the total premium:

50% if disabled while on duty (police or fire) except disability related expenses are 100% paid by the City,
50% if retiring employee satisfies the rule of 88 or police/fire employee is 55 with 22 years of service,
50% for grandfathered police/fire,
100% for all other including surviving spouses.

To be eligible for the medical and dental insurance coverage, a retiree must be at least 55 years old, or disabled and receiving or eligible to receive a pension under the Iowa Public Employees' Retirement System (IPERS) or the Municipal Fire and Police Retirement System of Iowa (MFPRSI). At July 1, 2023 the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	50
Active employees	147
Total	197

Total OPEB Liability – The City's total OPEB liability of $14,095,067 was measured as of June 30, 2025, and was determined by an actuarial valuation as of July 1, 2023.

Actuarial Assumptions – The total OPEB liability in the July 1, 2023 actuarial valuation was determined using the following actuarial assumptions and the entry age normal actuarial cost method, applied to all periods included in the measurement.

Rate of inflation (effective June 30, 2024)	3.00% per annum
Rates of salary increase (effective June 30, 2024)	0.00%, OPEB's directly determined by Service Years not Salary
Discount rate (effective June 30, 2024)	4.75% compounded annually, net of investment expense including inflation
Healthcare cost trend rate (effective June 30, 2024)	6.00%

Discount Rate – The discount rate used to measure the total OPEB liability was 4.75% which reflects the index rate for 20-year tax-exempt general obligation municipal bonds with an average rating of AA/Aa or higher as of the measurement date.

Mortality rates are from the RP 2014 Annuity Mortality table. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

The actuarial assumptions used in the July 1, 2023 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	Total OPEB Liability
Total OPEB Liability Beginning of Year	$ 13,604,622
Changes for the Year	
Service cost	197,280
Interest	613,263
Net difference between projected and actual earnings on pension plan investments	231,598
Benefit payments	(551,696)
Net changes	490,445
Total OPEB Liability, End of Year	$ 14,095,067

Sensitivity of the City's Total OPEB Liability to Changes in the Discount Rate – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using a discount rate that is 1% lower (3.75%) or 1% higher (5.75%) than the current discount rate.

	1% Decrease (3.75%)	Discount Rate (4.75%)	1% Increase (5.75%)
Total OPEB liability	$ 15,756,586	$ 14,095,067	$ 12,680,025

Sensitivity of the City's Total OPEB Liability to Changes in the Healthcare Cost Trend Rates – The following presents the total OPEB liability of the City, as well as what the City's total OPEB liability would be if it were calculated using healthcare cost trend rates that are 1% lower (5.00%) or 1% higher (7.00%) than the current healthcare cost trend rates.

	1% Decrease (5.00%)	Healthcare Cost Trend Rate (6.00%)	1% Increase (7.00%)
Total OPEB liability	$ 12,541,539	$ 14,095,067	$ 16,197,886

OPEB Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2025, the City recognized OPEB expense of $661,239. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to OPEB from the following:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 3,699,188	$ 2,762,848
Changes in assumptions	1,252,467	2,291,346
Total	$ 4,951,655	$ 5,054,194

The amount reported as deferred outflows of resources and deferred inflows of resources related to OPEB will be recognized as OPEB expense as follows:

Years Ending June 30	Total
2026	$ (56,282)
2027	(23,378)
2028	(49,812)
2029	(55,139)
2030	33,521
Thereafter	48,551
	$ (102,539)

Note 9 - Risk Management

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

Each member's annual casualty contributions to the Pool fund current operations and provide capital. Annual 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 due and payable in the current 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 the total current members' basis rates or to comply with the requirements of any applicable regulatory authority having jurisdiction over the Pool.

The Pool also provides property coverage. Members who elect such coverage make annual operating contributions which are necessary to fund, on a cash basis, the Pool's general and administrative expenses and reinsurance premiums, all of which are due and payable in the current 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 risk pool are recorded as expenditures from its operating funds at the time of payment to the risk pool. The City's contributions to the Pool for the year ended June 30, 2025 were $706,099.

The Pool uses reinsurance and excess risk-sharing agreements to reduce its exposure to large losses. The Pool retains general, automobile, police professional and public officials' liability risks up to $500,000 per claim. Claims exceeding $500,000 are reinsured through reinsurance and excess risk-sharing certificate. Property and automobile physical damage risks are retained by the Pool up to $500,000 each occurrence, each location, with excess coverage reinsured by Lexington Insurance Company.

The Pool's intergovernmental contract with its members provides that in the event a casualty claim or series of claims exceeds the amount of risk-sharing protection provided by the member's risk-sharing certificate, or in the event that a series of casualty claims exhaust total members' equity plus any reinsurance and any excess risk-sharing recoveries, then payment of such claims shall be the obligation of the respective individual member. The City does not report a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable that such losses have occurred and the amount of such losses can be reasonably estimated. Accordingly, at June 30, 2025, no liability has been recorded in the City's financial statements. 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 sixty 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. Members withdrawing within the first six years of membership may receive a partial refund of their casualty capital contributions. If a member withdraws after the sixth year, the member is refunded 100% of its casualty capital contributions. However, the refund is reduced by an amount equal to the annual casualty operating contribution which the withdrawing member would have made for the one-year period following withdrawal.

The City has established a Group Insurance Benefits Fund for insuring health benefits provided to City employees and covered dependents which is included as an internal service fund. Health benefits were self-insured up to a specific stop-loss amount of $85,000 and an aggregate stop-loss of approximately $3,909,061 for 2025. Coverage from a private insurance company is maintained for losses in excess of the aggregate stop-loss amount. All claims handling procedures are performed by a third-party claims administrator. Reported claims as of June 30, 2025, as well as incurred but not reported claims, have been accrued as a liability based upon the claims administrator's estimate and are included in accounts payable. The liability does not include any allocated or unallocated claim adjustment expenses.

All operating funds of the City participate in the program and make payments to the Group Insurance Benefits Fund based on actuarial estimates of the amounts needed to pay prior and current year claims.

The City has established an Occupational Insurance Benefits Fund to self-insure for workers' compensation benefits for all currently employed police officers and firefighters and police officers and firefighters who have retired due to an accidental disability prior to December 1992, in accordance with Chapter 411.15 of the Code of Iowa. The General Fund is charged for benefits paid to police officers and firefighters by the Occupational Insurance Benefits Fund, which is also accounted for as an internal service fund. Reported claims as of June 30, 2025, as well as incurred but not reported claims, have been accrued as a liability based upon the City's best estimate and are included in accounts payable. The liability does not include any allocated or unallocated claim adjustment expenses. There is no stop-loss insurance for this coverage.

The claims liabilities of $167,531 in the Group Insurance Benefits Fund and $265 in the Occupational Insurance Benefits Fund are based on the requirements of Governmental Accounting Standards Board Statement No. 10, which requires that a liability for claims be reported if information prior to the issuance of the financial statements indicates that it is probable that a liability has been incurred at the date of the financial statements and the amount of the loss can be reasonably estimated. The entire amounts will be paid within one year of year-end.

Changes in reported liabilities for the fiscal years ended June 30, 2025 and 2024, are summarized as follows:

	Group Insurance Benefits Fund	Occupational Insurance Benefits Fund
Liabilities as of June 30, 2023	$ 299,865	$ 41,750
Claims and changes in estimates during fiscal year 2024	2,990,926	35,635
Claim payments	(3,067,507)	(74,228)
Liabilities as of June 30, 2024	223,284	3,157
Claims and changes in estimates during fiscal year 2025	2,589,022	54,650
Claim payments	(2,644,775)	(57,542)
Liabilities as of June 30, 2025	$ 167,531	$ 265

Note 10 - Deferred Compensation Plan

The City offers its employees a deferred compensation plan created in accordance with Internal Revenue Code Section 457. The plan, available to all regular City employees, permits them to defer a portion of their salary until future years. Participation in the plan is optional. The deferred compensation is not available to employees, until termination, retirement, death, or unforeseeable emergency. The plan complies with IRC Section 457(g), which allows for the plan to hold its assets in trust. Under these requirements, the City does not own the amount deferred by employees and, therefore, the liability and corresponding investment are not reflected in the financial statements.

During this fiscal year, the City also made payroll IRAs available to its employees in accordance with Internal Revenue Code Section 401. This plan is also available to all regular City employees. Participation is optional and withdrawals are governed by current IRS regulations.

Note 11 - Commitments

The City has recognized as a liability only that portion of construction contracts representing construction completed through June 30, 2025. The City has additional commitments for signed construction contracts of approximately $19,400,000 as of June 30, 2025, to be paid as work on the projects progresses.

Note 12 - Major Customer

The financial statements of the Water Pollution Control Enterprise Fund include sales and receivables from Swift and Company, a major customer, of $2,964,336 and $281,795 respectively.

Note 13 - Litigation

The City is a defendant in several claims and lawsuits. In the opinion of the City Attorney and management, the resolution of these matters will not have a material adverse effect on the financial condition of the City.

Note 14 - Deficit Balances

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

Non-major Capital Projects Fund - Culture and Recreation Projects	$	(6,234)
Non-major Enterprise Fund - Recreation Concessions		(12,374)

These deficit balances will be recovered through future grant funding and future charges for services.

Note 15 - Tax Abatements

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

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

For the year ended June 30, 2025, $196,349 of property tax was diverted from the City under the urban renewal and economic development projects.

Note 16 - Subsequent Events

On January 9, 2023, the City of Marshalltown authorized a loan through the Iowa Finance Authority State Revolving Fund (SRF) for wastewater projects in the amount of $13,125,000. On February 27, 2024, the City accepted a principal forgiveness award up to $2 million, which will be applied to the loan once the project is complete and all final documents have been completed by the City. Loan forgiveness was offered because the City of Marshalltown met the Program's definition of disadvantaged community and project eligibility criteria. The SRF program reimburses the City as expenses are incurred and a request for reimbursement is made. In FY23, the City received $2,120,002 including the SRF loan initiation fee. The City received $6,935,591 in FY24 and $4,064,407 in FY25. The remaining amount of $5,000 is anticipated to be received in FY26.

In fiscal year 2024, Marshall County overpaid the City of Marshalltown $411,302 for the Urban Renewal Area 4 Tax Increment Financing compared to what the City had certified. The City reduced its certification in fiscal year 2026 by the same amount, since fiscal year 2025's certification was already established.

Note 17 - Lease Receivable

The City owns buildings located at the airport which the City rents to Marshalltown Aviation. Effective January 1, 2022, the City entered into a 15-year lease. The City is to receive monthly payments of $2,333, respectively with an incremental lending rate of 2.0%. During the year ended June 30, 2025, the City earned principal of $21,975 and interest of $6,024 on the agreement. A summary of the remaining lease receivable principal and interest to maturity is as follows:

Years Ending June 30,	Principal	Interest	Total
2026	$ 22,419	$ 5,581	$ 28,000
2027	22,871	5,129	28,000
2028	23,333	4,667	28,000
2029	23,804	4,196	28,000
2030	24,285	3,715	28,000
2031-2035	128,976	11,024	140,000
2036-2037	35,065	726	35,791
Total	$ 280,753	$ 35,038	$ 315,791

The City owns land which the City rents to ImOn Communications. Effective July 1, 2024, the City entered into a 5-year lease. The City is to receive monthly payments of $833, respectively with an incremental lending rate of 2.0%. During the year ended June 30, 2025, the City earned principal of $9,208 and interest of $788 on the agreement. A summary of the remaining lease receivable principal and interest to maturity is as follows:

Years Ending June 30,	Principal	Interest	Total
2026	$ 9,313	$ 683	$ 9,996
2027	9,501	495	9,996
2028	9,693	303	9,996
2029	9,889	107	9,996
Total	$ 38,396	$ 1,588	$ 39,984

Note 18 - Restatement

During the fiscal year 2025, the Grant Fund and American Rescue Plan Fund, which were previously reported as a major governmental funds, are now reported as a nonmajor governmental funds due to failing to meet the quantitative threshold to be classified as major funds.

Adjustments to the financial statements were as follows:

	July 1, 2024 As Previously Reported	Change within the Financial Reporting Entity	July 1, 2024 As Restated
Governmental Funds			
Major Funds			
Grant Fund	$ (768,008)	$ 768,008	Not Applicable
American Rescue Plan Fund	-	-	Not Applicable
Nonmajor Funds	1,542,727	(768,008)	$ 774,719

Required Supplementary Information
June 30, 2025

City of Marshalltown

	Service Cost	Interest Cost	Difference Between Expected and Actual	Changes in Assumptions	Changes in Demographics	Benefit Payments	Net Change in Total OPEB Liability	Total OPEB Liability Beginning of Year	Total OPEB Liability End of Year	Covered Employee Payroll	Total OPEB Liability as a % of Covered-Employee Payroll
2025	$ 197,280	$ 613,263	$ 231,598	$ -	$ -	$ (551,696)	$ 490,445	$ 13,604,622	$ 14,095,067	$ 12,968,632	108.69%
2024	197,467	634,762	166,350	647,679	930,276	(543,673)	2,032,861	11,571,761	13,604,622	11,859,020	114.72%
2023	158,959	491,727	219,056	-	-	(426,272)	443,470	11,128,291	11,571,761	11,515,555	100.49%
2022	159,127	497,899	(2,860,266)	(3,925,428)	2,035,105	(420,331)	(4,513,894)	15,642,185	11,128,291	11,589,775	96.02%
2021	276,270	254,503	465,181	-	-	(544,976)	450,978	15,191,207	15,642,185	11,474,039	136.33%
2020	276,589	270,079	(953,812)	894,265	-	(523,029)	(35,908)	15,227,115	15,191,207	11,192,555	135.73%
2019	281,820	499,714	96,036	1,061,967	-	(540,579)	1,398,958	13,828,157	15,227,115	10,534,199	144.55%
2018	242,496	458,043	206,821	-	-	(504,093)	403,267	13,424,890	13,828,157	10,496,813	131.74%

Note: GASB Statement No. 75 requires ten years of information to be presented in this table. However, until a full 10-year trend is compiled, the City will present information for those years for which information is available.

Notes to Schedule of Changes in the City of Marshalltown's Total OPEB Liability and Related Ratios

No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB 75.

Changes in benefit terms – There were no significant changes in benefit terms.

Changes in assumptions – Changes in assumptions and other inputs reflect the effects of changes in the discount rate each period. The following are the discount rates used in each period.

Year ended June 30, 2025	4.75%
Year ended June 30, 2024	4.75%
Year ended June 30, 2023	4.55%
Year ended June 30, 2022	4.55%
Year ended June 30, 2021	2.70%
Year ended June 30, 2020	2.70%
Year ended June 30, 2019	3.15%
Year ended June 30, 2018	3.72%

City of Marshalltown

Required Supplementary Information

Budgetary Comparison Schedule of Receipts, Disbursements, and Changes in Balances – Budget and Actual (Cash Basis)

Governmental Funds and Enterprise Funds

Year Ended June 30, 2025

	Actual			Budgeted Amounts		Final to Actual Variance
	Governmental Funds	Enterprise Funds	Total	Original Budget	Final Budget	
Receipts						
Property taxes	$ 14,810,794	$ -	$ 14,810,794	$ 14,549,685	$ 14,551,581	$ 259,213
TIF revenues	1,494,431	-	1,494,431	1,509,654	1,509,654	(15,223)
Other city taxes	6,931,844	-	6,931,844	6,436,236	6,661,243	270,601
Licenses and permits	497,602	10,161	507,763	385,900	545,670	(37,907)
Use of money and property	2,766,270	1,572,324	4,338,594	920,913	3,392,448	946,146
Intergovernmental	9,497,633	664,894	10,162,527	17,917,232	13,363,326	(3,200,799)
Charges for service	1,509,009	10,303,737	11,812,746	11,867,240	11,394,007	418,739
Miscellaneous	1,092,878	24,507	1,117,385	1,239,155	1,388,823	(271,438)
Other financing sources	246,529	4,064,407	4,310,936	649,721	4,100,629	210,307
Total receipts	38,846,990	16,640,030	55,487,020	55,475,736	56,907,381	(1,420,361)
Disbursements						
Public safety	11,687,306	-	11,687,306	12,261,467	12,060,786	373,480
Public works	3,720,274	-	3,720,274	4,876,978	4,705,303	985,029
Health and social services	852,160	-	852,160	1,834,943	2,385,413	1,533,253
Culture and recreation	4,497,798	-	4,497,798	4,984,299	4,511,949	14,151
Community and economic development	5,238,790	-	5,238,790	5,762,333	5,529,349	290,559
General government	1,817,915	-	1,817,915	1,964,215	2,076,684	258,769
Debt service	7,678,015	-	7,678,015	7,678,016	7,678,016	1
Capital projects	7,499,299	-	7,499,299	23,995,895	12,106,828	4,607,529
Business-type activities	-	12,807,414	12,807,414	15,471,810	16,332,503	3,525,089
Total disbursements	42,991,557	12,807,414	55,798,971	78,829,956	67,386,831	11,587,860
Excess (deficiency) of receipts over (under) disbursements	(4,144,567)	3,832,616	(311,951)	(23,354,220)	(10,479,450)	10,167,499
Transfers						
Transfers in	13,704,949	422,630	14,985,294	19,109,221	16,856,895	(1,871,601)
Transfers out	(12,673,155)	(1,454,424)	(14,985,294)	(19,109,221)	(16,856,895)	1,871,601
Total transfers	1,031,794	(1,031,794)	-	-	-	-
Net change in fund balances	(3,112,773)	2,800,822	(311,951)	(23,354,220)	(10,479,450)	10,167,499
Fund Balances, Beginning	57,258,631	30,228,007	87,486,638	75,429,410	87,486,638	-
Fund Balances, Ending	$ 54,145,858	$ 33,028,829	$ 87,174,687	$ 52,075,190	$ 77,007,188	$ 10,167,499

	Governmental Funds			Proprietary Funds Enterprise		
	Cash Basis	Accrual Adjustments	Modified Accrual Basis	Cash Basis	Accrual Adjustments	Accrual Basis
Revenues	$ 38,846,990	$ 1,320,877	$ 40,167,867	$ 16,640,030	$ (2,426,481)	$ 14,213,549
Expenditures/expenses	42,991,557	(1,249,939)	41,741,618	12,807,414	(4,767,406)	8,040,008
Net	(4,144,567)	2,570,816	(1,573,751)	3,832,616	2,340,925	6,173,541
Transfers	1,031,794	(1,060,074)	(28,280)	(1,031,794)	1,060,074	28,280
Beginning fund balances/ net position	57,258,631	(2,009,653)	55,248,978	30,228,007	47,742,380	77,970,387
Ending fund balances/ net position	$ 54,145,858	$ (498,911)	$ 53,646,947	$ 33,028,829	$ 51,143,379	$ 84,172,208

The budgetary comparison is presented as Required Supplementary Information 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 internal service funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget and appropriations lapse at year end.

Formal and legal budgetary control is based upon nine (9) major classes of disbursements known as functions, not by fund or fund type. 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, the Debt Service Fund, Capital Projects Funds and Enterprise Funds. Although the budget document presents function disbursements by fund type, the legal level of control is at the aggregated function level, not by fund. During the year, one budget amendment was prepared with the required public hearing. The amendment decreased budgeted disbursements by $11,443,125, excluding transfers out.

At June 30, 2025, disbursements did not exceed the amended budgeted amounts.

Fiscal Year Ended	City's Proportion of the Net Pension Liability (Asset)	City's Proportionate Share of the Net Pension Liability (Asset)	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability (Asset) as a Percentage of Its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability (Asset)
2025	0.0738200%	$ 2,688,140	$ 6,811,653	39.46%	92.30%
2024	0.0769400%	3,472,802	6,732,405	51.58%	90.13%
2023	0.0825284%	3,118,047	6,635,456	46.99%	91.41%
2022*	-0.0337752%	116,601	6,751,706	1.73%	100.81%
2021	0.0817364%	5,741,766	6,483,102	88.57%	82.90%
2020	0.0793407%	4,594,347	6,042,108	76.04%	85.45%
2019	0.0804147%	5,088,837	6,059,552	83.98%	83.62%
2018	0.0777900%	5,181,791	5,806,629	89.24%	82.21%
2017	0.0815720%	5,044,545	5,772,452	87.39%	81.82%
2016	0.0827000%	4,109,324	5,714,192	71.91%	85.19%

See accompanying notes to required supplementary information.

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.

* The Plan has three groups; regular, sheriff, and protection. In total, the Plan reported a net pension asset at June 30, 2021. However, the City only participates in the regular and protection groups. The City's portions of these groups resulted in a net pension liability at June 30, 2021.

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2025	$ 648,164	$ 648,164	$ -	$ 6,866,144	9.44%
2024	643,020	643,020	-	6,811,653	9.44%
2023	635,539	635,539	-	6,732,405	9.44%
2022	626,387	626,387	-	6,635,456	9.44%
2021	637,361	637,361	-	6,751,706	9.44%
2020	616,287	616,287	-	6,483,102	9.51%
2019	570,375	570,375	-	6,042,108	9.44%
2018	541,118	541,118	-	6,059,552	8.93%
2017	518,532	518,532	-	5,806,629	8.93%
2016	515,480	515,480	-	5,772,452	8.93%

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%.

Fiscal Year Ended	City's Proportion of the Net Pension Liability	City's Proportionate Share of the Net Pension Liability	City's Covered Payroll	City's Proportionate Share of the Net Pension Liability as a Percentage of its Covered Payroll	Plan Fiduciary Net Position as a Percentage of the Total Pension Liability
2025	1.331129%	$ 8,795,867	$ 4,992,232	176.19%	83.37%
2024	1.360886%	8,521,855	4,934,736	172.69%	83.53%
2023	1.399066%	7,856,742	4,725,220	166.27%	84.62%
2022	1.477695%	3,318,521	4,801,829	69.11%	93.62%
2021	1.426045%	11,374,139	4,530,594	251.05%	76.47%
2020	1.444308%	9,473,600	4,372,115	216.68%	79.94%
2019	1.534724%	9,137,800	4,460,800	204.85%	81.07%
2018	1.480374%	8,682,024	4,192,720	207.07%	80.60%
2017	1.560279%	9,755,815	4,229,147	230.68%	78.20%
2016	1.515981%	7,122,296	3,975,266	179.17%	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.

Fiscal Year Ended	Statutorily Required Contribution	Contributions in Relation to the Statutorily Required Contribution	Contribution Deficiency (Excess)	City's Covered Payroll	Contributions as a Percentage of Covered Payroll
2025	$ 1,148,297	$ 1,148,297	$ -	$ 4,996,941	22.98%
2024	1,147,215	1,147,215	-	4,992,232	22.98%
2023	1,179,402	1,179,402	-	4,934,736	23.90%
2022	1,237,081	1,237,081	-	4,725,290	26.18%
2021	1,215,343	1,215,343	-	4,801,829	25.31%
2020	1,105,918	1,105,918	-	4,530,594	24.41%
2019	1,137,624	1,137,624	-	4,372,114	26.02%
2018	1,145,545	1,145,545	-	4,460,800	25.68%
2017	1,086,753	1,086,753	-	4,192,720	25.92%
2016	1,174,434	1,174,434	-	4,229,147	27.77%

Notes to Required Supplementary Information – Pension Liability:

Changes of benefit terms: There were no significant changes of benefit terms.

Changes of assumptions:

The 2018 valuation changed the Postretirement mortality rates to the RP-2014 Blue Collar Combined Health Mortality Table with males set-forward two years, females set-forward two years and individuals with disabilities set-forward three years (male only rates), with generational projection of future mortality improvement with 50% of Scale BB in 2017.

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

The 2016 valuation changed postretirement morality 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 on year (male only rates), with no projection of future mortality improvement.

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Other Supplementary Information
June 30, 2025

City of Marshalltown

Special Revenue Funds

Grant Fund – To account for the miscellaneous self-balancing grant funds of the City.

Special Contributions – To reflect activities associated with donations and special contributions to various City departments.

Tax Increment Financing – To account for revenue taxes levied for specific uses within the designated district. Specific uses may include the construction of infrastructure and payments associated with debt and other development agreements.

Disaster Fund – To account for Federal and State funds the City received in response to the Derecho windstorm used for debris removal, emergency protective measures, and other repair projects throughout the City.

Automatic Traffic Enforcement – To account for revenues related to speed cameras.

American Rescue Plan – To account for the Coronavirus State and Local Recovery Funds established under the American Rescue Plan Act.

Other – To account for other various revenues, seized assets, City tort liability, special assessments and economic development gift funding.

Capital Projects Fund

Airport Projects – To account for ongoing projects at the municipal airport.

Culture and Recreation Projects – To account for resources used in the acquisition and construction of capital facilities and other capital assets associated with the City's culture and recreation function.

City of Marshalltown
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds							Capital Projects Funds		
	Grant Fund	Special Contributions	Tax Increment Financing	Disaster Fund	Automated Traffic Enforcement	American Rescue Plan	Other	Airport Projects	Culture and Recreation Projects	Total Nonmajor Governmental Funds
Assets										
Cash and cash equivalents	$ -	$ 154,008	$ 676,868	$ 385,665	$ 177,943	$ 258,188	$ 164,606	$ 46,003	$ 196	$ 1,863,477
Receivables										
Property taxes										
Delinquent	-	-	24,783	-	-	-	-	-	-	24,783
Accounts and unbilled usage	-	15,027	-	-	5,775	-	140,421	-	-	161,223
Pledges receivable	-	1,190,833	-	-	-	-	-	-	-	1,190,833
Interest	23	1,380	3,133	-	824	-	689	213	59	6,321
Due from other governments	285,614	-	-	34,102	-	-	-	161,816	3,545	485,077
Land held for resale	607,088	-	-	-	-	-	-	-	-	607,088
Prepaid items	1,033	852	-	-	-	-	-	-	-	1,885
Total assets	$ 893,758	$ 1,362,100	$ 704,784	$ 419,767	$ 184,542	$ 258,188	$ 305,716	$ 208,032	$ 3,800	$ 4,340,687

City of Marshalltown
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2025

	Special Revenue Funds							Capital Projects Funds		
	Grant Fund	Special Contributions	Tax Increment Financing	Disaster Fund	Automated Traffic Enforcement	American Rescue Plan	Other	Airport Projects	Culture and Recreation Projects	Total Nonmajor Governmental Funds
Liabilities, Deferred Inflows of Resources, and Fund Balances										
Liabilities										
Accounts payable	$ 34,649	$ 14,617	$ -	$ -	$ 10,570	$ 26,416	$ 3,338	$ 4,600	$ 4,014	$ 98,204
Accrued payroll and payroll benefits	1,250	1,250	-	-	-	-	-	-	-	2,500
Retainage payable	228,000	-	-	-	-	-	-	-	6,020	234,020
Grant proceeds received in advance	-	-	-	-	-	231,772	-	-	-	231,772
Due to other governments	-	-	411,302	-	-	-	-	-	-	411,302
Due to other funds	19,578	-	-	-	-	-	-	-	-	19,578
Total liabilities	283,477	15,867	411,302	-	10,570	258,188	3,338	4,600	10,034	997,376
Deferred Inflows of Resources										
Unavailable revenue- other	-	1,190,840	-	-	-	-	55,123	-	-	1,245,963
Unavailable revenue- intergovernmental	249,557	-	-	-	-	-	-	78,529	-	328,086
Total deferred inflows of resources	249,557	1,190,840	-	-	-	-	55,123	78,529	-	1,574,049
Fund Balances										
Nonspendable	608,121	852	-	-	-	-	-	-	-	608,973
Restricted	-	154,541	293,482	419,767	173,972	-	247,255	124,903	-	1,413,920
Unassigned	(247,397)	-	-	-	-	-	-	-	(6,234)	(253,631)
Total fund balances (deficit)	360,724	155,393	293,482	419,767	173,972	-	247,255	124,903	(6,234)	1,769,262
Total liabilities, deferred inflows of resources, and fund balances	$ 893,758	$ 1,362,100	$ 704,784	$ 419,767	$ 184,542	$ 258,188	$ 305,716	$ 208,032	$ 3,800	$ 4,340,687

City of Marshalltown
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances (Deficit)
Nonmajor Governmental Funds
Year Ended June 30, 2025

	Special Revenue Funds							Capital Projects Funds		
	Grant Fund	Special Contributions	Tax Increment Financing	Disaster Fund	Automated Traffic Enforcement	American Rescue Plan	Other	Airport Projects	Culture and Recreation Projects	Total Nonmajor Governmental Funds
Revenues										
TIF revenues	$ -	$ -	$ 1,480,860	$ -	$ -	$ -	$ -	$ -	$ -	$ 1,480,860
Use of money and property	41	30,011	41,316	-	2,542	-	6,841	868	694	82,313
Intergovernmental	1,744,784	-	13,069	34,102	-	224,632	-	166,582	-	2,183,169
Charges for service	-	-	-	-	283,589		-	-	-	283,589
Miscellaneous	44,042	695,874	-	-	44	-	186,772	1	13,077	939,810
Total revenues	1,788,867	725,885	1,535,245	34,102	286,175	224,632	193,613	167,451	13,771	4,969,741
Expenditures										
Current										
Public safety	182,473	32,297	-	-	295,450	156,568	76,877	-	-	743,665
Public works	63,092	-	-	-	-	-	-	12,761	-	75,853
Culture and recreation	4,153	1,047,438	-	-	-	68,064	14,482	-	210,370	1,344,507
Community and economic development	658,766	-	955,974	-	-	-	-	-	21,522	1,636,262
General government	-	-	-	114	-	-	3,942	-	-	4,056
Total expenditures	908,484	1,079,735	955,974	114	295,450	224,632	95,301	12,761	231,892	3,804,343
Excess of revenues (expenditures) over expenditures (revenues)	880,383	(353,850)	579,271	33,988	(9,275)	-	98,312	154,690	(218,121)	1,165,398
Other Financing Sources (Uses)										
Transfers in	248,826	-	-	-	183,247	-	900	-	192,819	625,792
Transfers out	(477)	(29,345)	(517,777)	(249,048)	-	-	-	-	-	(796,647)
Total other financing sources (uses)	248,349	(29,345)	(517,777)	(249,048)	183,247	-	900	-	192,819	(170,855)
Net Change in Fund Balances	1,128,732	(383,195)	61,494	(215,060)	173,972	-	99,212	154,690	(25,302)	994,543
Fund Balances (Deficit) - Beginning	-	538,588	231,988	634,827	-	-	148,043	(29,787)	19,068	1,542,727
Adjustments, note 18	(768,008)	-	-	-	-	-	-	-	-	(768,008)
Fund Balances (Deficit), as Adjusted	(768,008)	538,588	231,988	634,827	-	-	148,043	(29,787)	19,068	774,719
Fund Balances (Deficit) - Ending	$ 360,724	$ 155,393	$ 293,482	$ 419,767	$ 173,972	$ -	$ 247,255	$ 124,903	$ (6,234)	$ 1,769,262

Nonmajor Enterprise Funds

Compost Facility – To account for the operation and maintenance of the City's facility for yard wastes. Services are supported primarily by user charges.

Bus Transit – To account for the City's mass transit operations. Services are supported primarily from transit property taxes accounted for and transferred from the General Fund, intergovernmental revenues, and user charges.

Recreation Concessions – To account for the concession's activity of the municipal swimming pool. Services are supported by user fees.

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Assets				
Current assets				
Cash and cash equivalents	$ 229,730	$ 1,549,922	$ 2,491	$ 1,782,143
Receivables				
Accounts and unbilled usage	966	5,400	11	6,377
Interest	1,061	7,174	10	8,245
Due from other governments	-	128,700	-	128,700
Prepaid items	464	33,953	727	35,144
Total current assets	232,221	1,725,149	3,239	1,960,609
Noncurrent assets				
Capital assets				
Land	10,437	-	-	10,437
Land improvements	235,361	7,735	-	243,096
Buildings and structures	26,919	677,129	-	704,048
Equipment and vehicles	126,540	1,980,626	-	2,107,166
Accumulated depreciation	(314,485)	(1,990,615)	-	(2,305,100)
Total noncurrent assets	84,772	674,875	-	759,647
Total assets	316,993	2,400,024	3,239	2,720,256
Deferred Outflows of Resources				
OPEB related deferred outflows	-	105,681	-	105,681
Pension related deferred outflows	-	51,378	-	51,378
Total deferred outflows of resources	-	157,059	-	157,059

City of Marshalltown
Combining Statement of Net Position
Nonmajor Enterprise Funds
June 30, 2025

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Liabilities				
Current liabilities				
Accounts payable	$ 204	$ 21,608	$ 11,523	$ 33,335
Accrued payroll and payroll benefits	1,411	27,622	4,090	33,123
Due to other governments	-	3,800	-	3,800
Compensated absences	-	14,915	-	14,915
Total OPEB liability	-	11,985	-	11,985
Total current liabilities	1,615	79,930	15,613	97,158
Noncurrent liabilities				
Compensated absences	-	25,036	-	25,036
Total OPEB liability	-	294,203	-	294,203
Net pension liability	-	148,740	-	148,740
Total noncurrent liabilities	-	467,979	-	467,979
Total liabilities	1,615	547,909	15,613	565,137
Deferred Inflows of Resources				
OPEB related deferred inflows	-	124,083	-	124,083
Pension related deferred inflows	-	15,123	-	15,123
Total deferred inflows of resources	-	139,206	-	139,206
Net Position				
Net investment in capital assets	84,772	674,875	-	759,647
Unrestricted (deficit)	230,606	1,195,093	(12,374)	1,413,325
Total net position (deficit)	$ 315,378	$ 1,869,968	$ (12,374)	$ 2,172,972

City of Marshalltown
Combining Statement of Revenues, Expenditures,
and Changes in Fund Net Position
Nonmajor Enterprise Funds
Year Ended June 30, 2025

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Operating Revenues				
Charges for service	$ 84,832	$ 121,354	$ 59,686	$ 265,872
Miscellaneous	-	-	194	194
Total operating revenue	84,832	121,354	59,880	266,066
Operating Expenses				
Salaries and benefits	29,688	522,110	18,809	570,607
Services and supplies	17,463	331,382	38,694	387,539
Depreciation	7,996	127,482	-	135,478
Miscellaneous	49	-	(45)	4
Total operating expenses	55,196	980,974	57,458	1,093,628
Operating gain (loss)	29,636	(859,620)	2,422	(827,562)
Nonoperating Revenues				
Intergovernmental	-	44,542	-	44,542
Federal and state grants	-	749,051	-	749,051
Interest income	8,757	55,264	12	64,033
Net nonoperating revenues	8,757	848,857	12	857,626
Income (Loss) Before Transfers	38,393	(10,763)	2,434	30,064
Transfers In	3,360	418,085	-	421,445
Change in Net Position	41,753	407,322	2,434	451,509
Net Position (Deficit) - Beginning	273,625	1,462,646	(14,808)	1,721,463
Net Position (Deficit) - Ending	$ 315,378	$ 1,869,968	$ (12,374)	$ 2,172,972

City of Marshalltown
Combining Statement of Cash Flows
Nonmajor Enterprise Fund
Year Ended June 30, 2025

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Cash Flows from Operating Activities				
Cash received from customers	$ 85,416	$ 123,298	$ 59,675	$ 268,389
Cash payments to suppliers for goods and services	(42,250)	(329,425)	(40,370)	(412,045)
Cash payments to employees for services	(29,415)	(636,364)	(18,521)	(684,300)
Other operating receipts/expenses	(49)	-	239	190
Net Cash Provided by (Used for) Operating Activities	13,702	(842,491)	1,023	(827,766)
Cash Flows from Noncapital Financing Activities				
Transfers from other funds	3,360	418,085	-	421,445
Grants received	-	641,696	-	641,696
Intergovernmental revenue	-	44,542	-	44,542
Net Cash Provided by (Used for) Noncapital Financing Activities	3,360	1,104,323	-	1,107,683
Cash Flows from Capital and Related Financing Activities				
Acquisition and construction of capital assets	(38,265)	-	-	(38,265)
Cash Flows from Investing Activities				
Interest received	9,539	57,503	10	67,052
Net Increase in Cash and Cash Equivalents	(11,664)	319,335	1,033	308,704
Cash and Cash Equivalents, Beginning	241,394	1,230,587	1,458	1,473,439
Cash and Cash Equivalents, Ending	$ 229,730	$ 1,549,922	$ 2,491	$ 1,782,143

	Compost Facility	Bus Transit	Recreation Concessions	Total Nonmajor Enterprise Funds
Reconciliation of Operating Income (Loss) to Net Cash provided by (used for) Operating Activities				
Operating income (loss)	$ 29,636	$ (859,620)	$ 2,422	$ (827,562)
Adjustments to reconcile operating income (loss) to net cash provided for operating activities				
Depreciation	7,996	127,482	-	135,478
Changes in assets, deferred outflows, liabilities, and deferred inflows				
Receivables	584	1,944	(11)	2,517
Inventories and prepaid items	(114)	4,889	23	4,798
Accounts payable	(24,673)	(1,924)	(1,699)	(28,296)
Accrued liabilities	273	(1,520)	288	(959)
Due to other governments	-	(1,008)	-	(1,008)
Total OPEB liability	-	(48,465)	-	(48,465)
Net pension liability	-	(63,030)	-	(63,030)
Deferred outflows	-	72,353	-	72,353
Deferred inflows	-	(73,592)	-	(73,592)
Total adjustments	(15,934)	17,129	(1,399)	(204)
Net Cash provided by (used for) Operating Activities	$ 13,702	$ (842,491)	$ 1,023	$ (827,766)

Internal Service Funds

Group Insurance Benefits – To account for employee health insurance premiums and claim payments.

Occupational Insurance Benefits – To account for medical claims associated with work related injuries and disabled policemen and firemen.

Workmen's Compensation Deductible – To account for workmen's compensation deductible insurance claims.

City of Marshalltown
Combining Statement of Net Position
Internal Service Funds
June 30, 2025

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Assets				
Current assets				
Cash and cash equivalents	$ 826,810	$ 317,839	$ 37,706	$ 1,182,355
Receivables				
Interest	3,827	1,471	173	5,471
Total current assets	830,637	319,310	37,879	1,187,826
Liabilities				
Current liabilities				
Accounts payable	167,531	265	-	167,796
Deposits payable	277,590	-	-	277,590
Total current liabilities	445,121	265	-	445,386
Net Position				
Unrestricted	$ 385,516	$ 319,045	$ 37,879	$ 742,440

City of Marshalltown
Combining Statement of Revenues, Expenses, and Changes in Fund Net Position
Internal Service Funds
Year Ended June 30, 2025

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Operating Revenues				
Charges for service	$ 3,467,936	$ 162,560	$ -	$ 3,630,496
Miscellaneous	519,516	-	-	519,516
Total operating revenues	3,987,452	162,560	-	4,150,012
Operating Expenses				
Services and supplies	181,446	-	48	181,494
Claims	2,589,022	54,650	240	2,643,912
Health insurance premiums	444,891	1,223	-	446,114
Miscellaneous	4,529	-	-	4,529
Total operating expenses	3,219,888	55,873	288	3,276,049
Operating income (loss)	767,564	106,687	(288)	873,963
Nonoperating Revenues				
Interest income	25,398	12,729	1,632	39,759
Change in Net Position	792,962	119,416	1,344	913,722
Net Position - Beginning	(407,446)	199,629	36,535	(171,282)
Net Position (Deficit) - Ending	$ 385,516	$ 319,045	$ 37,879	$ 742,440

City of Marshalltown
Combining Statement of Cash Flows
Internal Service Funds
Year Ended June 30, 2025

	Group Insurance Benefits	Occupational Insurance Benefits	Workmen's Compensation Deductible	Total
Cash Flows from Operating Activities				
Cash received from customers	$ 3,495,527	$ 162,560	$ 266	$ 3,658,353
Cash payments to suppliers for goods and services	(3,275,641)	(58,765)	(689)	(3,335,095)
Other operating receipts	519,516	-	-	519,516
Net Cash provided (used) by Operating Activities	739,402	103,795	(423)	842,774
Cash Flows from Investing Activities				
Interest received	22,071	12,797	1,737	36,605
Net Increase in Cash and Cash Equivalents	761,473	116,592	1,314	879,379
Cash and Cash Equivalents, Beginning	65,337	201,247	36,392	302,976
Cash and Cash Equivalents, Ending	$ 826,810	$ 317,839	$ 37,706	$ 1,182,355
Reconciliation of Operating Income to Net Cash provided from Operating Activities				
Operating income (loss)	$ 767,564	$ 106,687	$ (288)	$ 873,963
Changes in assets and liabilities				
Accounts payable	(55,753)	(2,892)	(135)	(58,780)
Deposits payable	27,591	-	-	27,591
Total	(28,162)	(2,892)	(135)	(31,189)
Net Cash provided (used) by Operating Activities	$ 739,402	$ 103,795	$ (423)	$ 842,774

Fiduciary Funds

Custodial funds are used to account for funds where the City acts as custodian. Custodial funds include:

911 Commission – To account for funds of a legally separate entity governed by the Marshall County Communications Commission Board of Directors.

Surety Bonds/Deposits – To account for receipts and disbursements of separately held deposits.

City of Marshalltown
Combining Statement of Fiduciary Net Position
All Custodial Funds
June 30, 2025

	911 Commision	Surety Bonds	Total
Assets			
Accounts receivable	$ 7,354	$ -	$ 7,354
Liabilities			
Checks written in excess of deposits	7,354	-	7,354
Net Position			
Individuals and organizations	$ -	$ -	$ -

City of Marshalltown
Combining Statement of Changes in Fiduciary Fund Net Position
All Custodial Funds
Year Ended June 30, 2025

	911 Commision	Surety Bonds	Total
Additions			
Receipts from commission	$ 1,580,888	$ -	$ 1,580,888
Deductions			
Wages and benefits	1,580,888	-	1,580,888
Transfer out	-	5,768	5,768
Total deductions	1,580,888	5,768	1,586,656
Change in net position	-	(5,768)	(5,768)
Net position - Beginning	-	5,768	5,768
Net position - Ending	$ -	$ -	$ -

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Long-Term Debt
June 30, 2025
City of Marshalltown

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities				
General Obligation				
2016B General obligation corporate purpose				
Issued December 1, 2016				
	2026	2.00%	$ 39,100	$ 475,000
	2027	2.00%	29,600	485,000
	2028	2.00%	19,900	495,000
	2029	2.00%	10,000	500,000
			98,600	1,955,000

(Continued)

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
General Obligation (continued)				
2017A General obligation corporate purpose				
Issued October 10, 2017				
	2026	3.00%	$ 295,500	$ 350,000
	2027	3.00%	285,000	360,000
	2028	3.00%	274,200	375,000
	2029	3.00%	262,950	390,000
	2030	3.00%	251,250	915,000
	2031	3.00%	223,800	950,000
	2032	3.00%	195,300	990,000
	2033	3.00%	165,600	1,020,000
	2034	3.00%	135,000	1,060,000
	2035	3.00%	103,200	1,105,000
	2036	3.00%	70,050	1,155,000
	2037	3.00%	35,400	1,180,000
			2,297,250	9,850,000
2018A General obligation corporate purpose				
Issued December 3, 2018				
	2026	3.00%	47,400	375,000
	2027	3.00%	36,150	385,000
	2028	3.00%	24,600	400,000
	2029	3.00%	12,600	420,000
			120,750	1,580,000
2019 General Obligation corporate purpose				
Issued December 12, 2019				
	2026	2.00%	64,400	725,000
	2027	2.00%	49,900	650,000
	2028	2.00%	36,900	650,000
	2029	2.00%	23,900	600,000
	2030	2.00%	11,900	595,000
			187,000	3,220,000

(Continued)

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
General Obligation (continued)				
2020A General Obligation corporate purpose				
Issued September 28, 2020				
	2026	1.00%	$ 39,000	$ 940,000
	2027	1.00%	29,600	960,000
	2028	1.00%	20,000	310,000
	2029	1.00%	16,900	420,000
	2030	1.00%	12,700	415,000
	2031	1.00%	8,550	425,000
	2032	1.00%	4,300	430,000
			131,050	3,900,000
2020B General Obligation corporate purpose				
Issued September 28, 2020				
	2026	1.00%	18,025	215,000
	2027	1.00%	15,875	220,000
	2028	1.00%	13,675	225,000
	2029	1.00%	11,425	230,000
	2030	1.00%	9,010	235,000
	2031	1.00%	6,308	240,000
	2032	1.00%	3,308	245,000
			77,626	1,610,000
2021 General Obligation corporate purpose				
Issued December 14, 2021				
	2026	2.00%	142,500	725,000
	2027	2.00%	128,000	740,000
	2028	2.00%	113,200	755,000
	2029	2.00%	98,100	775,000
	2030	2.00%	82,600	795,000
	2031	2.00%	66,700	810,000
	2032	2.00%	50,500	825,000
	2033	2.00%	34,000	840,000
	2034	2.00%	17,200	860,000
			732,800	7,125,000

(Continued)

Issue	Year Ending June 30,	Interest Rates	Interest	Principal
Governmental Activities (continued)				
Notes Payable				
2022A General Obligation corporate purpose				
Issued December 13, 2022				
	2026	4.00%	$ 361,160	$ 420,000
	2027	4.00%	344,360	440,000
	2028	4.00%	326,760	460,000
	2029	4.00%	308,360	635,000
	2030	4.00%	282,960	660,000
	2031	4.00%	256,560	685,000
	2032	4.00%	229,160	710,000
	2033	4.00%	200,760	740,000
	2034	4.00%	171,160	770,000
	2035	4.00%	140,360	800,000
	2036	4.00%	108,360	840,000
	2037	4.00%	74,760	875,000
	2038	4.00%	38,010	905,000
			2,842,730	8,940,000
2022B General Obligation corporate purpose				
Issued December 13, 2022				
	2026	4.80%	18,720	125,000
	2027	4.80%	12,720	130,000
	2028	4.80%	6,480	135,000
			37,920	390,000
2023 General Obligation corporate purpose				
Issued December 12, 2023				
	2026	4.00%	387,213	490,000
	2027	4.00%	367,613	515,000
	2028	4.00%	347,013	540,000
	2029	4.00%	325,413	565,000
	2030	4.00%	302,813	595,000
	2031	4.00%	279,013	625,000
	2032	4.00%	254,013	655,000
	2033	4.00%	227,813	690,000
	2034	4.00%	200,213	725,000
	2035	4.00%	171,213	760,000
	2036	4.00%	140,813	795,000
	2037	4.00%	109,013	835,000
	2038	4.13%	75,613	880,000
	2039	4.25%	39,313	925,000
			3,227,082	9,595,000
General Obligation and Notes Payable				
Total governmental activities				
	2026		1,413,018	4,840,000
	2027		1,298,818	4,885,000
	2028		1,182,728	4,345,000
	2029		1,069,648	4,535,000
	2030		953,233	4,210,000
	2031		840,931	3,735,000
	2032		736,581	3,855,000
	2033		628,173	3,290,000
	2034		523,573	3,415,000
	2035		414,773	2,665,000
	2036		319,223	2,790,000
	2037		219,173	2,890,000
	2038		113,623	1,785,000
	2039		39,313	925,000
			$ 9,752,808	$ 48,165,000

(Continued)

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities				
General Obligation				
2016A General obligation corporate purpose				
Issued August 9, 2016				
	2026	2.00%	$ 25,500	$ 170,000
	2027	2.00%	22,100	175,000
	2028	2.00%	18,600	220,000
	2029	2.00%	14,200	230,000
	2030	2.00%	9,600	235,000
	2031	2.00%	4,900	245,000
			94,900	1,275,000
2019 General Obligation corporate purpose				
Issued December 12, 2019				
	2026	2.00%	9,900	495,000
			9,900	495,000
2020A General obligation corporate purpose				
Issued September 28, 2020				
	2026	1.00%	17,450	335,000
	2027	1.00%	14,100	345,000
	2028	1.00%	10,650	350,000
	2029	1.00%	7,150	355,000
	2030	1.00%	3,600	360,000
			52,950	1,745,000

(Continued)

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities (continued)				
Revenue Bonds				
2021A Sewer Revenue Improvement, Refunding 2019 SRF Bonds Issued September 24, 2021				
	2026	0.86%	$ 25,293	$ 181,000
	2027	0.86%	23,736	183,000
	2028	0.86%	22,162	185,000
	2029	0.86%	20,571	187,000
	2030	0.86%	18,963	190,000
	2031	0.86%	17,329	192,000
	2032	0.86%	15,678	194,000
	2033	0.86%	14,009	196,000
	2034	0.86%	12,324	198,000
	2035	0.86%	10,621	200,000
	2036	0.86%	8,901	202,000
	2037	0.86%	7,164	205,000
	2038	0.86%	5,401	207,000
	2039	0.86%	3,621	209,000
	2040	0.86%	1,823	212,000
			207,596	2,941,000
2023 Sewer Revenue Improvement Issued January 9, 2023				
	2026	1.75%	210,595	562,000
	2027	1.75%	200,760	573,000
	2028	1.75%	190,733	585,000
	2029	1.75%	180,495	596,000
	2030	1.75%	170,065	608,000
	2031	1.75%	159,425	620,000
	2032	1.75%	148,575	633,000
	2033	1.75%	137,498	646,000
	2034	1.75%	126,193	658,000
	2035	1.75%	114,677	672,000
	2036	1.75%	102,917	685,000
	2037	1.75%	90,930	699,000
	2038	1.75%	78,697	713,000
	2039	1.75%	66,220	727,000
	2040	1.75%	53,497	742,000
	2041	1.75%	40,513	756,000
	2042	1.75%	27,282	772,000
	2043	1.75%	13,773	782,000
			2,112,845	12,029,000
Sewer Revenue Improvement Issued June 18, 2013				
	2026	2.09%	16,511	281,000
	2027	2.09%	10,607	287,000
	2028	2.09%	4,588	292,000
			31,706	860,000

(Continued)

Issue	Year Ending June 30	Interest Rates	Interest	Principal
Business-type Activities (continued)				
Revenue Bonds (continued)				
Sewer Revenue Improvement and Refunding, refunding of series 2012 & 2014 Issued January 8, 2020				
	2026	1.96%	$ 38,612	$ 555,000
	2027	1.96%	27,734	565,000
	2028	1.96%	16,660	420,000
	2029	1.96%	8,428	430,000
			91,434	1,970,000
Sewer Revenue Improvement and Refunding, refunding of series 2015 Issued April 1, 2021				
	2026	1.23%	20,787	556,000
	2027	1.23%	13,948	564,000
	2028	1.23%	7,011	570,000
			41,746	1,690,000
General Obligation and Revenue Bonds				
Total business-type activities				
	2026		364,648	3,135,000
	2027		312,985	2,692,000
	2028		270,404	2,622,000
	2029		230,844	1,798,000
	2030		202,228	1,393,000
	2031		181,654	1,057,000
	2032		164,253	827,000
	2033		151,507	842,000
	2034		138,517	856,000
	2035		125,298	872,000
	2036		111,818	887,000
	2037		98,094	904,000
	2038		84,098	920,000
	2039		69,841	936,000
	2040		55,320	954,000
	2041		40,513	756,000
	2042		27,282	772,000
	2043		13,773	782,000
			$ 2,643,077	$ 23,005,000

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Statistical Section (Unaudited)
June 30, 2025

City of Marshalltown

This part of the City's statistical annual comprehensive financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the City's overall financial health.

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Financial Trends
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time. 113

Revenue Capacity
These schedules contain information to help the reader assess the City's most significant local revenue source, the property tax. 120

Debt Capacity
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future. 127

Demographic and Economic Information
These schedules offer demographic and economic indicators to help the reader understand the environment within which the City's financial activities take place. 132

Operating Information
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs. 134

Sources: Unless otherwise noted, the information in these schedules is derived from the annual comprehensive financial report for the relevant year.

City of Marshalltown
Net Position by Component
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Governmental Activities										
Net investment in capital assets	$ 53,253,511	$ 55,287,505	$ 50,666,331	$ 43,863,682	$ 44,056,444	$ 41,349,928	$ 39,411,094	$ 37,973,695	$ 35,605,495	$ 34,132,724
Restricted	24,075,822	21,068,059	16,717,131	18,841,821	18,055,545	18,176,221	16,316,062	13,150,024	26,679,991	16,806,635
Unrestricted	(9,875,370)	(14,736,216)	(14,236,954)	(15,883,238)	(25,310,052)	(23,253,296)	(23,880,433)	(25,557,161)	(29,968,723)	(20,244,351)
Total Governmental Activities Net Position	$ 67,453,963	$ 61,619,348	$ 53,146,508	$ 46,822,265	$ 36,801,937	$ 36,272,853	$ 31,846,723	$ 25,566,558	$ 32,316,763	$ 30,695,008
Business-type Activities										
Net investment in capital assets	$ 50,961,259	$ 48,917,160	$ 49,376,169	$ 46,838,546	$ 44,098,791	$ 41,855,980	$ 41,571,280	$ 39,699,525	$ 38,990,163	$ 39,370,548
Restricted	207,142	204,515	139,016	139,024	138,750	157,266	139,016	177,299	180,225	181,757
Unrestricted	33,003,807	28,848,712	23,190,537	20,956,122	19,961,773	17,953,621	14,681,909	11,965,382	10,555,689	8,989,797
Total Business-type Activities Net Position	$ 84,172,208	$ 77,970,387	$ 72,705,722	$ 67,933,692	$ 64,199,314	$ 59,966,867	$ 56,392,205	$ 51,842,206	$ 49,726,077	$ 48,542,102
Primary Government										
Net investment in capital assets	$ 104,214,770	$ 104,204,665	$ 100,042,500	$ 90,702,228	$ 88,155,235	$ 83,205,908	$ 80,982,374	$ 77,673,220	$ 74,595,658	$ 73,503,272
Restricted	24,282,964	21,272,574	16,856,147	18,980,845	18,194,295	18,333,487	16,455,078	13,327,323	26,860,216	16,988,392
Unrestricted	23,128,437	14,112,496	8,953,583	5,072,884	(5,348,279)	(5,299,675)	(9,198,524)	(13,591,779)	(19,413,034)	(11,254,554)
Total Primary Government Net Position	$ 151,626,171	$ 139,589,735	$ 125,852,230	$ 114,755,957	$ 101,001,251	$ 96,239,720	$ 88,238,928	$ 77,408,764	$ 82,042,840	$ 79,237,110

City of Marshalltown
Changes in Net Position
Last Ten Fiscal Years (Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Expenses										
Governmental activities										
Public safety	$ 12,757,042	$ 12,068,850	$ 11,630,414	$ 10,499,453	$ 12,491,799	$ 12,037,799	$ 9,976,152	$ 11,732,583	$ 10,713,027	$ 8,996,389
Public works	7,047,945	6,323,463	6,505,283	6,496,345	7,601,957	5,211,049	5,841,806	5,591,152	8,553,684	5,706,337
Health and social services	852,969	686,187	1,073,163	606,476	458,481	646,290	58,376	654,311	1,306,389	1,274,669
Culture and recreation	4,236,989	3,939,414	3,844,255	3,321,913	4,103,470	3,187,800	3,294,383	3,888,793	3,654,545	3,358,064
Community and economic development	4,037,295	5,507,922	3,876,264	4,095,459	4,990,850	3,003,969	2,749,981	2,288,991	2,433,608	1,449,883
General government	1,910,538	1,871,814	1,776,228	1,370,834	1,681,032	1,532,609	2,034,176	1,575,523	685,937	1,158,789
Interest on long term debt	1,764,371	1,429,413	984,801	637,438	902,118	938,277	806,440	764,344	429,296	429,891
Total governmental activities expenses	32,607,149	31,827,063	29,690,408	27,027,918	32,229,707	26,557,793	24,761,314	26,495,697	27,776,486	22,374,022
Business-type activities										
Water pollution control	5,654,029	5,727,492	5,246,534	5,224,982	4,862,069	5,225,179	4,385,870	5,105,834	5,574,332	5,375,656
Storm sewer	1,292,351	2,750,884	1,166,483	2,115,646	979,773	1,141,277	998,362	958,434	970,912	683,181
Compost	55,196	61,964	32,617	69,283	27,106	226,725	533,956	70,920	88,171	79,479
Transit	980,974	1,067,749	1,018,504	909,398	935,788	930,182	818,510	837,136	837,259	771,818
Concessions	57,458	58,778	37,187	46,528	41,903	24,657	40,717	63,800	46,512	49,816
Total business-type activities expenses	8,040,008	9,666,867	7,501,325	8,365,837	6,846,639	7,548,020	6,777,415	7,036,124	7,517,186	6,959,950
Total primary government expenses	$ 40,647,157	$ 41,493,930	$ 37,191,733	$ 35,393,755	$ 39,076,346	$ 34,105,813	$ 31,538,729	$ 33,531,821	$ 35,293,672	$ 29,333,972

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Program Revenues										
Governmental Activities										
Charges for service										
Public safety	$ 1,079,181	$ 1,462,769	$ 638,298	$ 527,244	$ 1,335,335	$ 538,637	$ 1,025,001	$ 409,649	$ 518,463	$ 264,966
Public works	805,768	336,070	535,390	543,111	961,557	586,097	869,553	443,091	231,554	970,315
Health and social services	12,818	19,650	65,241	4,222	25,685	15,259	4,377	7,065	4,250	37,053
Culture and recreation	598,657	541,942	455,313	329,765	889,394	1,185,031	3,205,738	463,866	449,955	468,455
Community and economic development	136,440	27,527	102,862	19,837	37,837	40,519	49,259	93,679	106,562	265,176
Other activities	238,644	206,483	197,400	158,063	301,670	217,877	595,691	117,524	248,336	123,855
Operating grants and contributions	8,674,764	7,827,281	9,144,930	12,656,539	7,740,884	7,204,542	6,303,997	6,768,632	7,387,980	6,712,866
Capital grants and contributions	2,264,267	6,725,480	3,455,224	1,295,459	671,318	1,386,180	250,571	1,026,153	1,768,179	519,172
Total Governmental Activities Program Revenues	13,810,539	17,147,202	14,594,658	15,534,240	11,963,680	11,174,142	12,304,187	9,329,659	10,715,279	9,361,858
Business-type Activities										
Charges for service										
Water pollution control	8,556,967	9,566,749	8,506,422	8,190,886	8,027,211	8,032,176	8,286,670	7,857,197	7,545,682	6,563,351
Storm sewer	1,476,033	1,392,815	1,360,092	1,352,335	1,344,685	1,346,034	1,400,019	1,407,673	1,129,135	948,214
Compost	84,832	83,922	88,476	103,451	56,202	71,202	57,440	67,077	75,803	73,336
Transit	121,354	239,827	150,780	131,937	66,637	76,149	70,385	78,047	57,749	93,352
Concessions	59,880	60,061	32,437	43,135	36,342	23,199	41,003	41,200	37,777	40,917
Operating grants and contributions	793,593	596,058	844,729	1,533,280	732,325	1,121,378	351,965	383,646	381,810	363,188
Capital grants and contributions	-	-	417,045	666,252	365,186	-	472,223	209,668	432,400	942,209
Total Business-type Activities Program Revenues	11,092,659	11,939,432	11,399,981	12,021,276	10,628,588	10,670,138	10,679,705	10,044,508	9,660,356	9,024,567
Total Primary Government Program Revenues	$ 24,903,198	$ 29,086,634	$ 25,994,639	$ 27,555,516	$ 22,592,268	$ 21,844,280	$ 22,983,892	$ 19,374,167	$ 20,375,635	$ 18,386,425

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net (Expense)/Revenue										
Governmental Activities	$ (18,796,610)	$ (14,679,861)	$ (11,493,678)	$ (20,266,027)	$ (15,383,651)	$ (12,457,127)	$ (17,166,038)	$ (17,166,038)	$ (13,012,164)	$ (13,824,937)
Business-type Activities	3,052,651	2,272,565	3,655,439	3,781,949	3,122,118	3,902,290	3,008,384	3,008,384	2,064,617	1,814,039
Total Primary Government Net Expense	$ (15,743,959)	$ (12,407,296)	$ (7,838,239)	$ (16,484,078)	$ (12,261,533)	$ (8,554,837)	$ (14,157,654)	$ (14,157,654)	$ (10,947,547)	$ (12,010,898)
General Revenues and Other Changes in Net Position										
Governmental Activities										
Taxes										
Property	$ 13,932,305	$ 12,651,195	$ 12,118,239	$ 11,579,880	$ 11,662,441	$ 10,834,252	$ 10,611,119	$ 10,510,365	$ 10,156,476	$ 9,534,568
Other	8,287,294	7,700,191	6,393,184	7,434,699	6,591,470	6,711,465	6,013,835	4,823,392	5,347,532	6,983,922
Unrestricted										
State generated revenues	1,158,049	1,185,903	1,196,818	1,293,843	1,263,047	1,284,875	1,353,217	1,331,709	1,384,158	1,244,225
Investment earnings	2,523,342	2,553,189	1,424,260	326,696	472,386	655,282	678,426	456,079	113,371	90,717
Miscellaneous revenues	424,322	705,526	301,389	725,005	895,268	331,183	297,453	561,844	645,749	551,452
Transfers	(1,694,087)	(1,643,303)	(13,897)	153,883	(89,501)	(7,276)	(216,758)	(49,377)	1,035,676	(441,321)
Total Governmental Activities	24,631,225	23,152,701	21,419,993	21,514,006	20,795,111	19,809,781	18,737,292	17,634,012	18,682,962	17,963,563
Business-type Activities										
Investment earnings	1,451,808	1,345,736	859,477	232,822	357,747	442,318	430,951	213,581	76,481	33,763
Miscellaneous revenues	3,275	3,061	-	-	3,250	2,950	-	-	-	-
Transfers	1,694,087	1,643,303	13,897	(153,883)	89,501	7,276	216,758	49,377	(1,035,676)	441,321
Total Business-type Activities	3,149,170	2,992,100	873,374	78,939	450,498	452,544	647,709	262,958	(959,195)	475,084
Total Primary Government	$ 27,780,395	$ 26,144,801	$ 22,293,367	$ 21,592,945	$ 21,245,609	$ 20,262,325	$ 19,385,001	$ 17,896,970	$ 17,723,767	$ 18,438,647
Change in Net Position										
Governmental Activities	$ 5,834,615	$ 8,472,840	$ 6,324,243	$ 10,020,328	$ 529,084	$ 4,426,130	$ 6,280,165	$ 467,974	$ 1,621,755	$ 4,951,399
Business-type Activities	6,201,821	5,264,665	4,772,030	3,734,378	4,232,447	3,574,662	4,549,999	3,271,342	1,183,975	2,539,701
Total Primary Government	$ 12,036,436	$ 13,737,505	$ 11,096,273	$ 13,754,706	$ 4,761,531	$ 8,000,792	$ 10,830,164	$ 3,739,316	$ 2,805,730	$ 7,491,100

City of Marshalltown

Program Revenues by Function/Program

Last Ten Fiscal Years (Accrual Basis of Accounting)

	Program Revenues by Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function/Program										
Governmental Activites										
Public safety	$ 1,365,460	$ 1,808,520	$ 1,081,122	$ 887,343	$ 2,549,596	$ 860,439	$ 1,356,113	$ 969,017	$ 1,219,476	$ 1,215,215
Public works	4,429,990	6,587,885	8,181,691	10,725,589	5,615,482	5,490,074	4,537,044	4,379,697	5,200,920	4,825,946
Health and social services	954,136	757,272	1,040,506	640,326	486,793	240,431	744,822	682,100	1,213,441	967,598
Culture and recreation	3,034,048	890,611	800,652	709,158	1,251,396	2,547,311	3,448,519	1,629,312	1,252,730	670,183
Community and economic development	3,529,526	4,251,393	2,585,768	2,158,558	1,751,125	1,441,649	1,570,150	1,551,934	1,535,644	1,559,061
General government	497,379	2,851,521	904,919	413,266	309,288	594,238	647,539	117,599	293,068	123,855
Total governmental activites	$ 13,810,539	$ 17,147,202	$ 14,594,658	$ 15,534,240	$ 11,963,680	$ 11,174,142	$ 12,304,187	$ 9,329,659	$ 10,715,279	$ 9,361,858
Business-type Activities										
Water pollution control	$ 8,556,967	$ 9,566,749	$ 8,587,669	$ 8,425,657	$ 8,141,787	$ 8,033,891	$ 8,286,670	$ 7,864,148	$ 7,550,029	$ 6,976,658
Storm sewer	1,476,033	1,392,815	1,695,890	2,609,494	1,595,295	1,349,276	1,435,587	1,610,390	1,557,188	1,477,116
Compost	84,832	83,922	88,476	103,451	56,202	595,175	57,440	67,077	75,803	73,336
Transit	914,947	835,885	995,509	839,539	798,962	668,597	859,005	461,693	439,559	456,540
Concessions	59,880	60,061	32,437	43,135	36,342	23,199	41,003	41,200	37,777	40,917
Total business-type activities	$ 11,092,659	$ 11,939,432	$ 11,399,981	$ 12,021,276	$ 10,628,588	$ 10,670,138	$ 10,679,705	$ 10,044,508	$ 9,660,356	$ 9,024,567

City of Marshalltown

Fund Balances – Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
General Fund										
Nonspendable	$ 683,761	$ 588,186	$ 495,078	$ 512,340	$ 386,346	$ 323,334	$ 284,681	$ 256,518	$ 266,203	$ 221,785
Restricted	-	-	-	-	57,806	425,925	581,566	932,307	812,092	725,844
Committed	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000	250,000
Unassigned	7,156,913	6,683,817	6,257,989	5,857,775	5,698,328	4,206,391	3,822,879	2,953,579	2,551,887	2,520,920
Total General Fund	8,090,674	7,522,003	7,003,067	6,620,115	6,392,480	5,205,650	4,939,126	4,392,404	3,880,182	3,718,549
All Other Governmental Funds										
Nonspendable	825,990	591,430	20,893	234,429	90,381	55,467	34,931	144,786	192,113	169,570
Restricted	44,983,914	48,388,320	34,828,628	29,584,123	23,434,094	25,176,208	20,790,563	23,731,636	19,689,514	14,107,300
Unassigned	(253,631)	(1,252,775)	(1,105,773)	(1,515,496)	(4,772,277)	(512,924)	(111,051)	(339,302)	(98,997)	(195,159)
Total all Other Governmental Funds	45,556,273	47,726,975	33,743,748	28,303,056	18,752,198	24,718,751	20,714,443	23,537,120	19,782,630	14,081,711
Total Fund Balances of Governmental Funds	$ 53,646,947	$ 55,248,978	$ 40,746,815	$ 34,923,171	$ 25,144,678	$ 29,924,401	$ 25,653,569	$ 27,929,524	$ 23,662,812	$ 17,800,260

City of Marshalltown

Changes in Fund Balances – Governmental Funds

Last Ten Fiscal Years (Modified Accrual Basis of Accounting)

	Fiscal Year Ended June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues										
Taxes	$ 22,329,900	$ 20,481,990	$ 18,711,586	$ 19,232,101	$ 18,458,836	$ 17,752,767	$ 16,829,256	$ 15,826,177	$ 16,039,312	$ 17,018,694
Use of money and property	2,604,034	2,629,859	1,495,259	390,573	578,241	700,147	722,104	544,479	208,132	129,003
Licenses and permits	482,155	319,903	402,464	263,037	726,420	295,022	395,611	238,263	285,839	289,261
Intergovernmental	11,003,424	17,543,981	11,847,417	13,035,441	9,420,732	8,331,123	7,370,622	8,965,509	10,190,351	7,931,849
Charges for service	1,489,712	1,786,629	963,054	881,478	752,848	834,556	1,404,943	956,493	990,972	1,023,895
Special assessments	-	-	-	537	3,433	5,603	10,292	6,445	10,406	12,991
Miscellaneous	1,384,555	669,746	1,097,585	721,591	1,495,368	1,494,352	688,833	606,655	1,084,447	410,616
Total Revenues	39,293,780	43,432,108	34,517,365	34,524,758	31,435,878	29,413,570	27,421,661	27,144,021	28,809,459	26,816,309
Expenditures										
Public safety	12,562,491	11,086,920	11,231,137	10,593,801	9,761,502	10,115,758	8,912,807	10,336,569	9,337,823	8,864,323
Public works	6,626,679	5,560,296	4,785,382	5,134,708	5,338,651	2,993,961	4,596,625	3,872,055	6,930,498	4,208,292
Health and social services	833,750	733,306	1,108,209	643,545	463,850	471,182	84,067	736,559	1,282,479	1,352,206
Culture and recreation	3,541,377	3,121,930	3,010,864	2,409,067	3,176,177	2,347,201	2,410,945	3,059,464	2,840,820	2,539,673
Community and economic development	4,074,972	5,652,458	3,929,948	4,120,495	4,957,535	3,108,078	2,661,457	2,232,438	1,812,299	1,431,086
General government	1,807,202	1,857,854	1,621,972	1,369,238	1,590,857	1,452,659	1,885,554	1,338,066	1,245,851	1,133,255
Capital outlay	5,629,700	4,974,922	8,728,550	6,196,824	12,345,993	6,825,047	11,432,855	9,628,133	4,477,017	2,554,674
Debt service										
Principal	4,895,000	4,550,000	3,825,000	3,459,243	6,373,486	3,358,486	3,348,761	3,684,361	2,730,690	3,066,991
Interest and other fiscal charges	1,770,447	1,435,389	990,077	786,526	841,620	874,044	773,999	886,842	419,527	436,018
Total Expenditures	41,741,618	38,973,075	39,231,139	34,713,447	44,849,671	31,546,416	36,107,070	35,774,487	31,077,004	25,586,518
Excess (Deficiency) of Revenues Over (Under) Expenditures	(2,447,838)	4,459,033	(4,713,774)	(188,689)	(13,413,793)	(2,132,846)	(8,685,409)	(8,630,466)	(2,267,545)	1,229,791
Other Financing Sources (Uses)										
Insurance proceeds	-	-	-	283,139	291,467	1,032,556	4,192,646	-	-	-
Debt issued	-	9,840,000	10,365,192	9,130,000	8,385,671	5,610,000	2,433,566	12,720,000	6,957,430	2,000,000
Subscription financing	874,087	189,507	-	-	-	-	-	-	-	-
Premium and accrued interest on debt issued	-	69,238	186,123	400,160	46,433	81,652	-	226,555	136,991	94,422
Transfers in	12,582,719	14,238,168	12,528,634	10,193,495	10,945,116	10,415,126	9,996,948	12,200,051	9,692,037	8,003,404
Transfers out	(12,610,999)	(14,293,783)	(12,542,531)	(10,039,612)	(11,034,617)	(10,735,656)	(10,213,706)	(12,249,428)	(8,656,361)	(8,444,725)
Total Other Financing Sources (Uses)	845,807	10,043,130	10,537,418	9,967,182	8,634,070	6,403,678	6,409,454	12,897,178	8,130,097	1,653,101
Net Change in Fund Balances	$ (1,602,031)	$ 14,502,163	$ 5,823,644	$ 9,778,493	$ (4,779,723)	$ 4,270,832	$ (2,275,955)	$ 4,266,712	$ 5,862,552	$ 2,882,892
Debt Service as a Percentage of Noncapital Expenditures	18.8%	17.6%	15.8%	14.9%	22.2%	16.9%	16.9%	17.5%	11.8%	15.2%

Fiscal Year	Property Tax	Tax Increment Financing Tax	Utility ExciseTax	Utility Franchise Fee	Hotel/Motel Tax	Local Option Sales Tax	911 Surcharge	Mobile Home Tax	Total
2015-16	$ 9,534,568	$ 1,276,898	$ 903,826	$ 226,548	$ 542,180	$ 4,248,087	$ 273,656	$ 12,931	$ 17,018,694
2016-17	10,156,477	435,098	938,663	217,475	479,576	3,476,514	317,829	17,680	16,039,312
2017-18	10,510,365	169,316	1,105,221	206,702	403,116	3,121,920	280,925	28,612	15,826,177
2018-19	10,611,119	814,444	1,262,499	206,346	567,559	3,330,991	-	36,298	16,829,256
2019-20	10,834,251	580,979	1,647,407	204,641	469,544	4,003,548	-	12,397	17,752,767
2020-21	11,662,441	607,004	1,648,899	199,349	396,745	3,930,728	-	13,670	18,458,836
2021-22	11,579,861	828,771	1,378,432	213,258	518,928	4,697,959	-	14,892	19,232,101
2022-23	12,118,225	447,001	1,326,312	197,261	577,626	4,033,437	-	11,724	18,711,586
2023-24	12,651,173	1,057,051	1,601,902	214,968	540,228	4,404,944	-	11,724	20,481,990
2024-25	13,932,633	1,480,860	1,808,084	104,421	620,758	4,374,731	-	8,413	22,329,900

City of Marshalltown
General Governmental Tax Revenues by Source
Year Ended June 30, 2025
(Modified Accrual Basis of Accounting)

Fund	Property Tax	Tax Increment Financing Tax	Utility ExciseTax	Utility Franchise Fee	Hotel/Motel Tax	Local Option Sales Tax	Mobile Home Tax	Total
General	$ 8,222,103	$ -	$ 1,066,918	$ 104,421	$ 620,758	$ -	$ 8,413	$ 10,022,613
Tax increment financing	-	1,480,860	-	-	-	-	-	1,480,860
Local option Sales tax	-	-	-	-	-	4,374,731	-	4,374,731
Property tax	3,522,525	-	461,714	-	-	-	-	3,984,239
Debt service	1,606,578	-	200,505	-	-	-	-	1,807,083
Capital projects	581,427	-	78,947	-	-	-	-	660,374
Total	$ 13,932,633	$ 1,480,860	$ 1,808,084	$ 104,421	$ 620,758	$ 4,374,731	$ 8,413	$ 22,329,900

City of Marshalltown

Assessed Value and Estimated Actual Value of Taxable Property

Last Ten Fiscal Years

Levy Year	Fiscal Year	Residential Property	Commercial Property	Industrial Property	Total Regular Realty	TIF	Agland Realty	Total Taxable Assessed Value	Total Direct Tax Rate	Estimated Actual Gross Value	Taxable Assessed Value as a Percentage of Actual Gross Value
2014	2015-16	$ 448,390,423	$ 183,199,944	$ 57,943,159	$ 689,533,526	$ 40,194,757	$ 4,601,327	$ 734,329,610	14.76257	$ 1,322,550,079	55.524%
2015	2016-17	477,738,442	184,047,569	60,250,209	722,036,220	14,353,482	4,665,045	741,054,747	15.28158	1,356,883,195	54.614%
2016	2017-18	462,642,384	213,234,801	70,301,288	746,178,473	5,394,151	4,680,367	756,252,991	15.28158	1,445,382,350	52.322%
2017	2018-19	504,172,982	189,737,930	56,495,980	750,406,892	24,539,106	4,683,585	779,629,583	15.28158	1,569,617,962	49.670%
2018	2019-20	493,017,822	219,841,198	65,351,198	778,210,218	17,723,868	4,771,279	800,705,365	15.38434	1,644,866,326	48.679%
2019	2020-21	534,421,951	205,938,772	55,862,462	796,223,185	17,610,264	5,119,874	818,953,323	15.38434	1,715,353,797	47.743%
2020	2021-22	549,890,991	201,679,406	58,282,660	809,853,057	24,793,485	5,118,609	839,765,151	15.36163	1,726,123,779	48.650%
2021	2022-23	559,050,263	220,402,490	60,528,379	839,981,132	13,036,223	5,153,952	858,171,307	15.36163	1,814,664,474	47.291%
2022	2023-24	566,143,450	194,370,734	63,943,409	824,457,593	30,028,206	5,790,975	860,276,774	16.00000	1,851,663,172	46.460%
2023	2024-25	567,355,157	238,155,810	96,593,917	902,104,884	45,207,115	5,532,536	952,844,535	16.00000	2,168,838,986	43.933%

			Rollback Factors by Class				
Fiscal Year	Gas & Electric	Tax Exempt Property	Residential	Multi-Residential	Agricultural	Commercial	Railroad
2015-16	$ 203,378,461	$ 148,643,971	55.73350		44.02100	90.00000	90.00000
2016-17	226,574,365	168,759,389	55.62590	86.25000	46.10680	90.00000	90.00000
2017-18	307,764,842	171,600,722	56.93910	82.50000	47.49960	90.00000	90.00000
2018-19	375,124,239	172,069,004	56.91800	75.00000	56.13240	90.00000	90.00000
2019-20	375,124,239	170,951,592	55.07430	71.25000	81.48320	90.00000	90.00000
2020-21	445,705,906	185,817,935	56.40940	67.50000	84.03050	90.00000	90.00000
2021-22	441,966,524	232,590,253	54.13020	63.75000	89.04120	90.00000	90.00000
2022-23	455,112,249	272,809,951	54.13020	63.75000	89.04120	90.00000	90.00000
2023-24	456,902,691	259,480,316	54.65010	combined with residential	91.64300	Residential on $150,000, then 90%	Residential on $150,000, then 90%
2024-25	470,414,718	342,307,240	46.34280	combined with residential	71.83700	Residential on $150,000, then 90%	Residential on $150,000, then 90%

Source: Marshall County Auditor's Office and IA Dept of Mgmt website.

Notes: Effective with the January 1, 1999 valuations, Alliant Energy, the local gas and electric provider, is assessed a utility excise tax instead of taxes based upon property valuations.

Starting with levy year 2021, the tax-exempt property is only for the City properties. Prior to this, it was for all of Marshall County.

Each year the State of Iowa assigns a rollback factor to calculate the percent of assessed value which will be taxable.

This rate is assigned per property classification and can fluctuate each year. Industrial property is taxed at 100% of its gross assessed value.

Levy Year Jan 1,	Collection Year	Marshall County	Community Schools	Marshalltown	City Assessor	Community College	County Extension	State of Iowa	Total
2014	2015-16	7.44499	18.33104	14.76257	0.29197	1.78170	0.15594	0.00330	42.77151
2015	2016-17	6.94499	17.97478	15.28158	0.25199	1.74505	0.15749	0.00330	42.35918
2016	2017-18	6.71518	17.94963	15.28158	0.23909	1.36842	0.14644	0.00310	41.70344
2017	2018-19	6.32150	17.99365	15.28158	0.21350	0.99668	0.14541	0.00290	40.95522
2018	2019-20	6.01018	18.33190	15.38434	0.21338	0.88410	0.14882	0.00290	40.97562
2019	2020-21	6.01018	18.34688	15.38434	0.26530	1.58101	0.15050	0.00270	41.74091
2020	2021-22	6.20707	18.13904	15.36163	0.26619	1.65540	0.14816	0.00260	41.78009
2021	2022-23	6.23143	17.86083	15.36163	0.49548	1.74287	0.14617	0.00240	41.84081
2022	2023-24	6.53991	15.99188	16.00000	0.53796	1.74331	0.14672	0.00180	40.96158
2023	2024-25	6.24012	14.75502	16.00000	0.48149	1.73971	0.14399	0.00180	39.36213

Source: Marshall County Auditor's Office

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Marshalltown. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident and therefore responsible for repaying the debt of each overlapping government.

City of Marshalltown
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	Jan 1, 2023 Taxable Assessed Value Payable 24-25	Rank	Percentage of Total City Taxable Assessed Value	Jan 1, 2014 Taxable Assessed Value Payable 15-16	Rank	Percentage of Total City Taxable Assessed Value
IES Utilities(Interstate Power)	$ 99,218,286	1	9.4%	$ 69,632,174	1	8.8%
Lennox Manufacturing Inc.	30,039,131	2	2.9%	11,840,895	3	1.5%
Emerson Process Mgt/Fisher Controls	25,878,043	3	2.5%	21,178,550	2	2.7%
Menard, Inc	19,315,211	4	1.8%	9,148,420	8	1.2%
Clinic Building Company	15,596,665	5	1.5%			
UnityPoint Health Marshalltown	13,218,100	6	1.3%			
Swift, Pork Company	12,357,400	7	1.2%	10,288,390	7	1.3%
Walmart, Real Estate Business	11,925,916	8	1.1%	10,549,950	6	1.3%
Swift & Company	6,722,797	9	0.6%	10,702,540	5	1.4%
Marshalltown Company	6,584,290	10	0.6%			
Union Pacific Railroad Co.				8,234,630	9	1.0%
MMSC, Ventures Inc				11,203,030	4	1.4%
Trilogy/Embers of Marshalltown				6,128,054	10	0.8%
	$ 240,855,839		22.9%	$ 168,906,633		21.4%

Calendar Year	Taxable Retail Sales
2015	$ 331,780,905
2016	352,326,540
2017	360,825,713
2018	361,952,957
2019	375,183,985
2020	359,899,562
2021	394,288,419
2022	391,059,559
2023	392,689,307
2024	397,182,126

Source: Iowa Department of Revenue Sales and Use Tax Report based on fiscal year ending March 31 following the calendar year.

Collection Year	Levy Year	Current Levy	Collected within the Fiscal Year of the Levy		Delinquent Tax Collections (3)	Total Tax Collections	Collections to Total Tax Levy (2)
			Amount (1)	Percent of Levy Collected (2)			
2015-16	2014	$ 10,329,114	$ 10,314,800	99.86%	$ 2,945	$ 10,317,745	99.89%
2016-17	2015	11,100,009	11,056,848	99.61%	1,976	11,058,824	99.63%
2017-18	2016	11,436,367	11,386,656	99.57%	1,352	11,388,008	99.58%
2018-19	2017	11,502,245	11,155,160	96.98%	1,352	11,156,512	96.99%
2019-20	2018	12,004,303	11,392,194	94.90%	4,538	11,396,732	94.94%
2020-21	2019	12,285,038	11,974,777	97.47%	207,295	12,182,072	99.16%
2021-22	2020	12,483,630	12,326,315	98.74%	139,857	12,466,172	99.86%
2022-23	2021	12,999,858	12,819,670	98.61%	9,710	12,829,380	98.69%
2023-24	2022	13,336,910	13,755,716	103.14%	1,308	13,757,024	103.15%
2024-25	2023	14,549,685	14,803,910	101.75%	4,624	14,808,534	101.78%

(1) Current tax collections reflect payments received by the Marshall County Treasurer's office from July 1 through June 30 of each year. Taxes levied for the current year are classified as deliquent if not paid by June 30 each year.

(2) Collection percentages are close to 100% each year since the State of Iowa provides for "tax sales" in June of each year for properties with unpaid taxes. Substantially all of the taxes are paid by investors purchasing tax certificates from the "tax sales." Collections in excess of 100% are due to rounding differences when tax rates are applied to property valuations, differences in tax credits reimbursed by the State of Iowa, or changes in taxable valuations by the County Assessor after the City's budget is certified.

(3) Delinuent tax collections reflect amounts of delinquent taxes the City received during the year. Information is not available from the County Treasurer's Office as to the year(s) for which the delinquent tax collections apply.

Source: General Purpose Financial Statements

City of Marshalltown

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

	Governmental Activities			Business-type Activities							
Fiscal Year Ended June 30,	General Obligation Bonds	Notes Payable	IT Subsciptions	General Obligation Bonds	Revenue Bonds	Sewer Revenue Bonds - Direct Borrowings	Total Primary Government	Personal Income	Percentage of Personal Income	Population	Per Capita
2016	$ 19,519,042	$ 32,597	-	$ 4,343,820	$ 16,308,000	$ 522,266	$ 40,725,725	$ 22,403	1,818	27,727	1,469
2017	23,718,996	149,337	-	6,593,854	14,911,000	423,838	45,797,025	22,535	2,032	27,328	1,676
2018	32,961,820	109,976	-	6,061,806	13,473,000	324,152	52,930,754	23,059	2,295	27,280	1,940
2019	32,022,168	71,215	-	5,504,758	12,009,000	223,193	49,830,334	23,042	2,163	27,068	1,841
2020	34,315,035	42,729	-	4,950,649	10,991,000	2,490,461	52,789,874	24,060	2,194	26,666	1,980
2021	36,200,580	139,914	-	7,440,520	9,834,000	3,369,550	56,984,564	24,600	2,316	27,591	2,065
2022	42,188,885	125,671	-	6,502,709	8,542,000	3,471,000	60,830,265	26,000	2,340	27,388	2,221
2023	48,625,970	325,863	-	5,559,898	7,224,000	5,416,002	67,151,733	27,718	2,423	27,574	2,435
2024	53,898,297	-	93,507	4,587,086	5,887,000	11,635,593	76,101,483	29,210	2,602	27,574	2,757
2025	48,915,533	-	739,530	3,584,275	4,520,000	14,970,000	72,729,338	30,130	2,389	27,626	2,606

Source: Census Quick Facts

City of Marshalltown
Ratios of General Bonded Debt Outstanding
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt Outstanding			Percentage of Estimated Actual Taxable Value of Property	Per Capita
	General Obligation Bonds	Notes Payable	Total		
2016	$ 23,862,862	$ 32,597	$ 23,895,459	1.31%	880.65
2017	30,312,850	149,337	30,462,187	1.67%	1,113.93
2018	39,023,626	109,976	39,133,602	2.15%	1,434.52
2019	37,526,926	71,215	37,598,141	2.06%	1,389.03
2020	39,265,684	42,729	39,308,413	2.16%	1,544.22
2021	43,641,100	139,914	43,781,014	2.40%	1,708.91
2022	48,691,594	125,671	48,817,265	2.68%	1,895.12
2023	54,185,868	325,863	54,511,731	2.98%	2,172.00
2024	58,485,383	-	58,485,383	2.70%	2,121.03
2025	52,499,808	-	52,499,808	2.42%	1,900.38

Name of Governmental Unit	Debt Outstanding	Percentage Applicable to Marshalltown	City of Marshalltown Share of Debt
Iowa Valley Schools	$ 14,330,000	47.76%	$ 6,843,717
Marshalltown Community School District	-	80.07%	-
Marshall County	2,350,000	47.18%	1,108,697
	16,680,000		7,952,414
City of Marshalltown	48,915,533	100.00%	48,915,533
	$ 65,595,533		$ 56,867,947

Source:
1) State of Iowa Treasurer's Office
2) IA Valley School District

Note: Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of Marshalltown. This process recognizes that, when considering the City's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident, and therefore responsible for repaying the debt of each overlapping governments.

City of Marshalltown
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Gross Assessed Valuations										
Regular realty	$ 1,650,859,615	$ 1,369,371,561	$ 1,351,109,942	$ 1,264,193,716	$ 1,256,879,027	$ 1,198,094,512	$ 1,176,284,153	$ 1,139,671,155	$ 1,123,584,265	$ 1,322,550,079
Utility	470,414,718	456,902,691	455,112,249	441,966,524	445,705,906	435,377,442	375,124,239	307,764,842	226,574,365	203,378,461
Incremental	45,171,275	30,028,206	13,036,223	24,793,485	17,610,264	17,723,868	24,539,106	5,394,151	14,353,482	40,194,757
Total Actual Valuations Applicable to Debt	2,166,445,608	1,856,302,458	1,819,258,414	1,730,953,725	1,720,195,197	1,651,195,822	1,575,947,498	1,452,830,148	1,364,512,112	1,566,123,297
Debt Limit - 5% of Total Actual Valuations Applicable to Debt	108,322,280	92,815,123	90,962,921	86,547,686	86,009,760	82,559,791	78,797,375	72,641,507	68,225,606	78,306,165
Amount of Debt Applicable to Limitation										
General obligation bonds and notes	51,680,000	57,565,000	53,560,863	47,950,671	43,222,302	38,757,729	37,086,215	38,914,128	30,508,175	24,204,863
Urban Renewal Rebate agreements	2,492,716	2,130,015	2,011,872	1,760,833	2,032,149	3,527,122	3,727,567	3,907,856	4,023,000	1,690,000
Total Debt Applicable to Limitation	54,172,716	59,695,015	55,572,735	49,711,504	45,254,451	42,284,851	40,813,782	42,821,984	34,531,175	25,894,863
Less										
Funds available from										
Debt service	201,470	401,604	234,604	181,194	140,449	146,008	154,543	111,879	237,889	107,604
Special revenue	293,482	231,988	195,666	480,010	348,568	507,304	534,114	501,381	943,301	-
Total Debt Applicable to Debt Margin	53,677,764	59,061,423	55,142,465	49,050,300	44,765,434	41,631,539	40,125,125	42,208,724	33,349,985	25,787,259
Legal Debt Margin	$ 54,644,516	$ 33,753,700	$ 35,820,456	$ 37,497,386	$ 41,244,326	$ 40,928,252	$ 38,672,250	$ 30,432,783	$ 34,875,621	$ 52,518,906

Water Pollution Control

Year	Gross Revenue	Expenses (1)	Available For Debt Service	Debt Service Requirements: Principal	Interest & Other Debt Expense	Total	Coverage
2015-16	$ 6,593,505	$ 3,246,028	$ 3,347,477	$ 1,402,000	$ 641,312	$ 2,043,312	1.64
2016-17	7,552,524	3,535,085	4,017,439	1,397,000	426,022	1,823,022	2.20
2017-18	8,017,913	3,000,387	5,017,526	1,438,000	389,721	1,827,721	2.75
2018-19	8,622,756	2,300,008	6,322,748	1,464,000	352,330	1,816,330	3.48
2019-20	8,406,006	3,105,396	5,300,610	1,102,000	311,559	1,413,559	3.75
2020-21	8,305,110	2,782,206	5,522,904	1,399,000	299,885	1,698,885	3.25
2021-22	8,384,092	3,124,297	5,259,795	1,493,000	186,195	1,679,195	3.13
2022-23	9,243,516	3,127,960	6,115,556	1,493,000	184,495	1,677,495	3.65
2023-24	10,726,209	3,495,634	7,230,575	2,053,000	258,632	2,311,632	3.13
2024-25	9,819,044	3,462,730	6,356,314	2,097,000	338,432	2,435,432	2.61

(1) Total operating expenses, less depreciation.

Sources: City Financial Records and Water Works Financial Records

Calendar Year	Median Age (Zip 50158)	School Enrollment		Unemployment
		Public	Private	Percent
	(1)	(2)	(3)	(4)
2016	35.3	5,322	221	4.0%
2017	36.1	5,435	215	3.7%
2018	36.6	5,458	227	4.0%
2019	35.9	5,173	269	2.8%
2020	37.8	5,420	232	6.3%
2021	37.5	5,076	257	6.2%
2022	37.0	5,287	231	4.5%
2023	38.5	5,352	275	6.8%
2024	36.2	5,176	345	3.4%
2025	37.5	4,903	378	6.3%

Note: Total personal income information for the City of Marshalltown is not available.

Sources:
(1) Citydata.com web site
(2) Iowa Department of Education
(3) Iowa Dept of Education website for nonpublic schools: St. Francis Catholic School, and Marshalltown Christian School
(4) Job Service of Iowa: http://www.iowaworkforce.org

City of Marshalltown
Principal Employers
Current Year and Nine Years Ago

Employer	Industry	2025-Employees	2016-Employees
(JBS) Swift & Company	Pork processors	2,300	2,300
Emerson Process Mgt/Fisher Controls	Valves and regulators manufactuer	1,000	1,135
Lennox Industries, Inc	Furnace and air conditioning manufacturer	612	915
Iowa Veteran's Home	Hospital care facility	728	945
Marshalltown Community School District	Education	900	960
Unity Point Health	Hospital	340	595
HyVee Food Stores	Grocery store	275	370
Wal-Mart*	Retail	300	300
Marshalltown Community College	Education	125	265
YMCA-YWCA	Sports & Fitness	215	
Marshalltown Company	Tool manufacturing	174	
City of Marshalltown	Municipal government	188	205
Marshall County	County government	154	178
McFarland Clinic PC	Medical clinic	175	230

Note: Total employment information for the City of Marshalltown is not available. Consequently, each employer's percentage of total employment can not be calculated.

Source: Marshalltown Chamber of Commerce

* Includes full time, part time and seasonal employees

Function/Program	Full-time-Equivalent Employees as of June 30									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Public Safety	72.92	74.14	74.04	77.8	90.39	91.77	90.71	93.25	90.26	98.28
Public Works	17.26	15.83	18.16	18.52	22.8	20.63	19.35	20.72	20.46	20.61
Health and Social Services	1.78	1.34	1.6	2.05	2.16	1.88	0.39	1.94	4.13	8.38
Culture and Recreation	33.1	30.81	29.23	29.58	27.82	30.27	28.62	28.55	26.81	26.39
Community and Economic Development	1.91	2.01	3.32	2.98	3.04	2.75	3.81	3.39	2.26	2.6
General Government	17.21	16.02	16.4	15.71	16.01	16.04	15.93	15.62	15.93	15.57
Business-Type	32.38	32.61	32.64	33.52	32.63	33.14	29.14	29.9	29.01	32.57
Capital Projects	-	-	-	-	-	-	-	-	-	-
Total	176.56	172.76	175.39	180.16	194.85	196.48	187.95	193.37	188.86	204.40

Sources: City Department information.

City of Marshalltown
Operating Indicators by Function/Program
Last Ten Fiscal Years

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function/Program										
General Government										
Building Permits										
New Construction										
Number of permits	65	13	31	18	133	79	205	47	28	29
Value of permits	24,179	11,341,192	32,306,635	6,743,756	34,501,000	14,423,000	14,258,000	18,955,000	22,091,000	13,434,000
Remodeling, repairs and additions										
Number of permits	87	79	94	107	113	92	158	55	120	102
Value of permits	2,256,677	8,276,931	3,233,705	10,856,423	89,965,000	22,783,000	29,092,000	12,399,000	7,434,000	11,915,000
Police										
Physical arrests	1,510	1,834	1,730	2,250	2,032	1,899	2,955	2,392	2,320	2,216
Violations										
Parking	4,797	3,001	2,943	2,375	3,519	3,890	2,850	4,832	2,775	3,005
Traffic	1,978	2,482	2,291	1,704	1,165	1,683	2,654	2,662	1,801	1,255
Drunk driving	114	108	125	126	98	120	110	140	131	100
Narcotics	198	160	375	311	310	331	393	438	396	358
Fire										
Emergency responses	3,459	3,476	3,423	3,174	2,834	2,705	2,749	2,573	2,653	2,527
Fires extinguished	73	81	80	86	67	86	83	166	156	131
Inspections	195	424	308	269	189	261	223	343	555	519
Parks and Recreation										
Adult team sports										
Leagues	4	4	5	6	5	4	4	4	6	6
Participation	5,530	4,971	6,186	5,975	6,796	4,280	7,782	8,165	9,327	9,656
Youth activities										
Programs	21	21	18	18	10	8	18	23	30	27
Participation	3,024	2,587	2,978	2,281	1,410	861	1,980	2,955	3,256	3,224
Library										
Volumes in collection	107,529	107,529	107,055	260,211	105,021	209,589	127,867	194,703	144,143	143,783
Total volumes borrowed	207,707	261,846	241,846	268,250	184,450	199,014	245,730	281,205	250,941	287,092
Sewage System										
Per million										
Daily average treatment in gallons	3.22	3.22	3.59	3.38	3.34	4.30	5.64	3.08	3.95	4.73
Maximum daily capacity of treatment plant in thousands of gallons	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440	17,440
Sewer customers served	9,533	9,533	9,532	9,546	9,456	9,450	9,286	9,877	10,159	9,481
* Computer software was counting sewer credit meters										
Sewer rates in effect										
Base charge per month	$ 24.47	$ 24.47	$ 24.13	$ 23.99	$ 23.75	$ 23.75	$ 23.75	$ 22.67	$ 20.25	$ 17.57
Flow charge per 100 cubic feet	$ 3.17	$ 3.16	$ 3.13	$ 3.11	$ 3.08	$ 3.08	$ 3.08	$ 2.94	$ 2.63	$ 2.27
Transit										
Total route miles	105,329	115,659	129,374	139,511	126,047	124,793	122,545	142,667	131,829	134,737
# of passengers	130,332	126,066	117,609	97,581	61,066	76,490	76,132	100,178	90,353	101,805
General Elections - November of Each Year										
Registered voters	24,836	24,422	24,620	15,592	15,592	22,911	22,911	23,072	24,920	16,231
Number of votes cast	17,406	1,937	16,898	2,351	10,878	2,743	2,743	2,437	18,175	3,492

Sources: City Department information.

	Fiscal Year Ending June 30,									
	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Function/Program										
Police										
# of stations	1	1	1	1	1	1	1	1	1	1
# of employees	60	62	65	63	69	68	70	70	62	57
Non-dispatch	44	46	49	48	51	52	54	57	49	45
Dispatch	16	16	16	15	15	16	14	13	13	12
Fire										
# of stations	1	1	1	1	1	1	1	1	1	1
# of employees	27	26	28	28	28	28	29	27	29	28
Parks and Recreation										
Park areas										
# parks	21	21	23	25	23	23	25	25	21	21
# acres	326	320	321	321	316	316	357	357	210	210
Athletics										
# Baseball/softball fields	5	5	5	5	5	5	3	3	5	5
# Soccer/football fields	6	5	4	4	4	4	8	8	0	0
# Tennis courts	6	4	3	3	2	2	1	1	5	5
# Basketball Courts	6	6	6	6	6	6	5	5	4	4
Other										
# playgrounds	19	21	21	20	20	20	19	19	20	20
Miles of bike trails	14.73	14.73	14.73	14.73	14.26	14.26	12.5	12.5	7	7
# Swimming pools	1	1	1	1	1	1	1	1	1	1
# Park Shelters	29	29	28	28	28	29	29	29	29	29
Public Works										
Streets										
Paved	159.12	159.12	158.77	158.37	158	157.5	157.5	157.5	157.5	157.5
Unpaved	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8	5.8
Sewage System										
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Miles of sewers										
Storm	62.08	60.9	62	60.9	60.9	60.9	60.9	60.9	60.48	60.48
Sanitary	149.71	150.9	150.8	150.9	150.9	150.7	150.7	150.7	148.85	148.85
Transit										
# of buses	11	10	10	9	10	9	9	8	7	8
Education - Public and Private										
Number of elementary schools	7	7	6	7	7	6	6	8	7	6
Number of elementary school instructors	205	263	243	242	238	185	188	205	262	283
Number of secondary schools	4	4	3	4	3	4	4	4	2	3
Number of secondary school instructors	128	187	175	186	171	226	224	204	150	280
Cemeteries										
Number of facilities	2	2	2	2	2	2	2	2	2	2
Number of acres										
Developed	135	135	135	135	135	135	135	135	135	135
Undeveloped	80	80	80	80	80	80	80	80	80	80
Hospitals										
Number of hospitals	1	1	1	1	1	1	1	1	1	1
Number of beds	25	25	25	25	49	49	49	49	49	49

Sources: City Department information.
Note: as of January 15, 2018, the dispatch employees became employees of Marshall County Communications Commission, rather than City employees.

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Revenues										
Sewer rental	$ 8,501,500	$ 9,494,783	$ 8,430,549	$ 8,154,149	$ 7,989,142	$ 7,963,422	$ 8,210,143	$ 7,738,899	$ 7,370,973	$ 6,341,560
Interest income	1,262,077	1,159,460	737,092	193,206	277,899	373,830	336,086	160,716	62,404	30,154
Grants	-	-	-	-	-	1,715	-	-	-	-
Miscellaneous	55,467	71,966	75,875	36,737	38,069	68,754	76,527	118,298	119,147	221,791
Total revenues	9,819,044	10,726,209	9,243,516	8,384,092	8,305,110	8,407,721	8,622,756	8,017,913	7,552,524	6,593,505
Expenses										
Costs of service	3,462,730	3,495,634	3,127,960	3,124,297	2,782,206	3,105,396	2,290,877	3,000,387	3,543,159	3,217,648
Depreciation	1,831,924	1,937,039	1,938,678	1,820,603	1,729,029	1,701,557	1,618,145	1,583,463	1,470,579	1,487,116
Debt service	2,952,150	2,817,850	2,137,895	2,178,467	2,288,090	2,014,216	2,426,037	2,430,979	2,426,016	2,492,501
Total expenses	8,246,804	8,250,523	7,204,533	7,123,367	6,799,325	6,821,169	6,335,059	7,014,829	7,439,754	7,197,265
Net income (loss)	$ 1,572,240	$ 2,475,686	$ 2,038,983	$ 1,260,725	$ 1,505,785	$ 1,586,552	$ 2,287,697	$ 1,003,084	$ 112,770	$ (603,760)

Water Pollution Control Historic Coverage
Last Ten Fiscal Years

	2025	2024	2023	2022	2021	2020	2019	2018	2017	2016
Net Income (Loss)	$ 1,572,240	$ 2,475,686	$ 2,038,983	$ 1,260,725	$ 1,505,785	$ 1,586,552	$ 2,287,697	$ 1,003,084	$ 112,770	$ (603,760)
Add Depreciation	1,831,924	1,937,039	1,938,678	1,820,603	1,729,029	1,701,557	1,618,145	1,618,145	1,470,579	1,487,116
Add Debt Retirement	2,952,150	2,817,850	2,137,895	2,178,467	2,288,090	2,014,216	2,426,037	2,430,979	2,426,016	2,492,501
Net Income Available for Debt Service	$ 6,356,314	$ 7,230,575	$ 6,115,556	$ 5,259,795	$ 5,522,904	$ 5,302,325	$ 6,331,879	$ 5,052,208	$ 4,009,365	$ 3,375,857
Historic Debt Service	$ 2,952,150	$ 2,817,850	$ 2,137,895	$ 2,178,467	$ 2,288,090	$ 2,014,216	$ 2,426,037	$ 2,430,979	$ 2,426,016	$ 2,492,501
Historic Coverage	2.15	2.57	2.86	2.41	2.41	2.63	2.61	2.08	1.65	1.35
Projected Max Future Debt	$ 2,989,145	$ 2,915,843	$ 2,763,891	$ 2,384,787	$ 2,384,787	$ 2,384,787	$ 2,430,980	$ 2,430,980	$ 2,430,980	$ 2,430,980
Projected Coverage	2.13	2.48	2.21	2.21	2.32	2.22	2.60	2.08	1.65	1.39

City of Marshalltown
Water Pollution Control
Number of Customers by Type
Last Ten Fiscal Years

Year	Residential	Multi-Family	Commercial	Industrial	Total	Incr (Decr)
2016	8,525	394	840	50	9,809	32
2017	8,730	389	988	52	10,159	350
2018	8,751	396	964	52	10,163	4
2019	8,785	390	954	49	10,178	15
2020	8,832	391	959	48	10,230	52
2021	8,846	387	946	50	10,229	-1
2022	8,915	362	947	53	10,277	48
2023	8,922	357	937	53	10,269	(8)
2024	8,451	345	699	43	9,538	(731)
2025	8,429	345	628	33	9,435	(103)

Prior years included credit meters. Information based upon number of meters.

Sewer Revenue Operating and Maintenance Accounts	$ 582,119
Sewer Revenue Sinking Reserve Fund Account	207,142
Additional Capital Replacement Fund Account	1,830,050
Undesignated	26,545,188
Total Water Pollution Control Net Position	$ 29,164,499

	2025			2024		
	Avg Gallons Per Month	Monthly Bill	2025 Ranking	Avg Gallons Per Month	Monthly Bill	2024 Ranking
JBS Swift & Company	66,925,403	$ 241,986	1	69,617,611	$ 283,696	1
IA Veterans Home	1,667,479	7,091	2	1,876,358	7,945	2
Marshalltown Community School District	997,333	4,251	3	751,865	3,198	4
Central Iowa Truckwash LLC	975,641	4,159	4	994,092	4,221	3
Marshalltown Apartments	936,496	3,993	5	604,820	2,577	7
Emerson Processing/Fisher Controls	893,860	3,813	6	751,491	3,197	5
Packaging Corporation	640,787	2,740	7	610,056	2,600	6
Abbarotes Villachuato	626,076	2,678	8	-	-	NA
Campbell Construction	623,894	2,669	9	-	-	NA
Sunset Village Mobile Home Park	569,415	2,438	10	603,200	2,571	8
Unity Point Health	NA	NA	NA	NA	NA	NA

Source: City Financial Records and Marshalltown Water Works

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Compliance Section
June 30, 2025
City of Marshalltown

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

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, 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 (*Government Auditing Standards*), the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the City of Marshalltown, 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 and have issued our report thereon dated June 23, 2026. In our report, we issued an adverse opinion on the aggregate discretely presented component units because the statements did not include a component unit of the City. Our report expressed unmodified opinions on the governmental activities, the business-type activities, each major fund, and the aggregate remaining fund information of the City.

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 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.

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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 and therefore, material weaknesses or significant deficiencies may exist that have not been identified. We identified a certain deficiency in internal control, described in the accompanying schedule of findings and questioned costs as item 2025-001, that we consider to be a material weakness.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City's financial statements are free 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.*

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 and are reported in Part IV of the accompanying schedule of findings and questioned costs. 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.

The City's Response to Findings

Government Auditing Standards requires the auditor to perform limited procedures on the City's response to the findings identified in our audit and described in the accompanying schedule of findings and questioned costs. The City's response was not subjected to the other auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on the response.

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.

Eide Bailly LLP

Dubuque, Iowa
June 23, 2026

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Independent Auditor's Report on Compliance for the Major Federal Program and Report on Internal Control Over Compliance Required by the Uniform Guidance

To the Honorable Mayor and
Members of the City Council
City of Marshalltown, Iowa

Report on Compliance for the Major Federal Program

Opinion on the Major Federal Program

We have audited the City of Marshalltown, Iowa's (City) compliance with the types of compliance requirements identified as subject to audit in the OMB *Compliance Supplement* that could have a direct and material effect on the City's major federal program for the year ended June 30, 2025. The City's major federal program is identified in the summary of auditor's results section of the accompanying schedule of findings and questioned costs.

In our opinion, the City complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal program for the year ended June 30, 2025.

Basis for Opinion on the Major Federal Program

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America (GAAS); the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States (*Government Auditing Standards*); and the audit requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Our responsibilities under those standards and the Uniform Guidance are further described in the Auditor's Responsibilities for the Audit of Compliance section of our report.

We are required to be independent of the City and to meet our other ethical responsibilities, in accordance with 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 opinion on compliance for the major federal program. Our audit does not provide a legal determination of the City's compliance with the compliance requirements referred to above.

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Responsibilities of Management for Compliance

Management is responsible for compliance with the requirements referred to above and for the design, implementation, and maintenance of effective internal control over compliance with the requirements of laws, statutes, regulations, rules and provisions of contracts or grant agreements applicable to the City's federal programs.

Auditor's Responsibilities for the Audit of Compliance

Our objectives are to obtain reasonable assurance about whether material noncompliance with the compliance requirements referred to above occurred, whether due to fraud or error, and express an opinion on the City's compliance based on our audit. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance will always detect material noncompliance when it exists. The risk of not detecting material noncompliance resulting from fraud is higher than for that resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Noncompliance with the compliance requirements referred to above is considered material, if there is a substantial likelihood that, individually or in the aggregate, it would influence the judgment made by a reasonable user of the report on compliance about the City's compliance with the requirements of the major federal program as a whole.

In performing an audit in accordance with GAAS, *Government Auditing Standards*, and the Uniform Guidance, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material noncompliance, 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 City's compliance with the compliance requirements referred to above and performing such other procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City's internal control over compliance relevant to the audit in order to design audit procedures that are appropriate in the circumstances and to test and report on internal control over compliance in accordance with the Uniform Guidance, but not for the purpose of expressing an opinion on the effectiveness of the City's internal control over compliance. Accordingly, no such opinion is expressed.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and any significant deficiencies and material weaknesses in internal control over compliance that we identified during the audit.

Report on Internal Control over Compliance

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

Our consideration of internal control over compliance was for the limited purpose described in the Auditor's Responsibilities for the Audit of Compliance section above and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies in internal control over compliance. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses, as defined above. However, material weaknesses or significant deficiencies in internal control over compliance may exist that were not identified.

Our audit was not designed for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, no such opinion is expressed.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of the Uniform Guidance. Accordingly, this report is not suitable for any other purpose.



Dubuque, Iowa
June 23, 2026

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Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
Department of Commerce				
Direct program				
Economic Development Cluster				
Economic Adjustment Assistance	11.307		$ 82,806	$ -
Department of Housing and Urban Development				
Pass-through program from				
Iowa Economic Development Authority				
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	14.228	20-DRH-023	3,994	-
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	14.228	20-DRH-022	602,135	-
Community Development Block Grants/ States Program and Non-Entitlement Grants in Hawaii	14.228	20-DRI-023	504	-
Total			606,633	-
Direct program				
Housing Voucher Cluster				
Section 8 Housing Choice Vouchers	14.871		1,584,445	-
Lead Hazard Reduction Grant Program	14.900		810,889	-
Total Department of Housing and Urban Development			3,001,967	-

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
Department of Justice				
Pass-through program from				
Iowa Department of Justice				
Violence Against Women Formula Grants	16.588	15JOVW-23-GG-00570-STOP	$ 41,674	$ -
Direct program				
Bulletproof Vest Partnership Program	16.607		4,443	-
Pass-through program from				
Iowa Department of Justice				
Public Safety Partnership and Community Policing Grants	16.710	21-CAMP-19	689	-
Public Safety Partnership and Community Policing Grants	16.710	22-Heroin-05	891	-
Total			1,580	-
Marshall County				
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2022-15PBJA-22 GG-02754-JAGX	2,447	-
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2024-15PBJA-24 GG-04545-JAGX	15,764	7,882
Total			18,211	7,882
Direct program				
Edward Byrne Memorial Justice Assistance Grant Program	16.738		27,333	-
Equitable Sharing Program	16.922		2,591	-
Total Department of Justice			95,832	7,882
Department of Transportation				
Pass-through program from				
Iowa Department of Transportation				
FMCSA Cluster				
Motor Carrier Safety Assistance High Priority Activities Grant and Cooperative Agreements	20.237	69A3602341337 MHP0IA	1,057	-
Formula Grants for Rural Areas and Tribal Transit Program	20.509	2019-024-02-SFY22	402,312	-
Highway Safety Cluster				
State and Community Highway Safety	20.600	PAP 402-PT-2024 Task 05-40-59	5,882	-
State and Community Highway Safety	20.600	PAP 402-PT-2025 Task 05-40-65 PAP 402-AL-2025 Task 02-40-64	11,036	-
Cluster total			16,918	-
Total Department of Transportation			420,287	-

Federal Grantor/Pass-through Grantor/Program or Cluster Title	Federal Financial Assistance Listing	Pass-through Entity Identifying Number	Expenditures	Amounts Passed-Through to Subrecipients
Department of the Treasury				
Pass-through program from				
Iowa Economic Development Authority				
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	$ 68,064	$ -
COVID-19 - Coronavirus State and Local Fiscal Recovery Funds	21.027	1505-0271	162,005	-
Total Department of the Treasury			230,069	-
Environmental Protection Agency				
Direct program				
Brownfields Multipurpose, Assessment, Revolving Loan Fund, and Clean/ Cooperative Agreements	66.818		63,092	-
Department of Homeland Security				
Pass-through program from				
Iowa Department of Homeland Security				
Disaster Grants - Public Assistance (Presidentially Declared Disasters)	97.036	167199 DRRA	34,102	-
Total Federal Financial Assistance			$ 3,928,155	$ 7,882

Note 1 - Basis of Presentation

The accompanying schedule of expenditures of federal awards includes the federal award activity of the City of Marshalltown, Iowa under programs of the federal government for the year ended June 30, 2025. The information is presented in accordance with the requirements of Title 2 U.S. *Code of Federal Regulations* Part 200, *Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards* (Uniform Guidance). Because the schedule presents only a selected portion of the operations of the City, it is not intended to and does not present the financial position, changes in net position or fund balance, or cash flows of the City.

Note 2 - Significant Accounting Policies

Expenditures reported in the schedule of expenditures of federal awards are recognized on the modified accrual basis, except for subrecipient expenditures, which are recorded on the cash basis. Such expenditures are recognized following the cost principles contained in the Uniform Guidance, wherein certain types of expenditures are not allowable or are limited as to reimbursement.

Note 3 - Indirect Cost Rate

The City has not elected to use the de minimis cost rate of up to 15 percent.

Part I: Summary of the Independent Auditor's Results:

Financial Statements

Type of auditor's report issued	Unmodified, for all opinion units except for aggregate discretely presented component units, which was adverse.
Internal control over financial reporting:	
Material weakness identified	Yes
Significant deficiency not considered to be a material weakness	None reported
Noncompliance material to financial statements noted	No

Federal Awards

Internal control over major program:	
Material weakness identified	No
Significant deficiency not considered to be a material weakness	None reported
Type of auditor's report issued on compliance for the major programs	Unmodified
Any audit findings disclosed that are required to be reported in accordance with Uniform Guidance 2 CFR 200.516	No

Identification of major programs:

Name of Federal Program or Cluster	**Federal Financial Assistance Listing**
Section 8 Housing Choice Vouchers	14.871

Dollar threshold used to distinguish between Type A and Type B programs	$750,000
Auditee qualified as low-risk auditee	No

Part II: Findings Related to the Financial Statements:

Material Weakness

2025-001 Material Audit Adjustments

Criteria – A properly designed system of internal control over financial reporting allows entities to initiate, authorize, record, process, and report financial data reliably in accordance with generally accepted accounting principles.

Condition – During the course of our engagement, we proposed material audit adjustments to the financial statements and schedule of expenditures of federal awards which were necessary in order to present accurate financial information.

Cause – There is a limited number of office employees with varying levels of experience with reporting requirements. This significantly limits the City's review procedures.

Effect – The effect of this condition was financial data not in accordance with generally accepted accounting principles.

Recommendation – We recommend that finance staff continue to receive relevant training and that additional review procedures be implemented in preparing the financial statements.

Views of Responsible Officials – We agree with the auditor's recommendation and staff will seek training opportunities prior to the preparation of the next audit.

Part III: Findings and Questioned Costs for Federal Awards:

There were no findings and questioned costs to report.

Part IV: Other Findings Related to Required Statutory Reporting:

2025-IA-A **Certified Budget** – Disbursements at June 30, 2025 did not exceed the amended budget.

2025-IA-B **Questionable Expenditures** – We noted no expenditures that we believe may fail to meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979.

2025-IA-C **Travel Expense** – No expenditures of City money for travel expenses of spouses of City officials or employees were noted.

2025-IA-D **Business Transactions** – No business transactions between the City and City officials or employees were noted.

2025-IA-E **Restricted Donor Activity** – No transactions were noted between the City, City officials, City employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

2025-IA-F **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.

2025-IA-G **Council Minutes** – No transactions were found that we believe should have been approved in the Council minutes but were not.

2025-IA-H **Deposits and Investments** – No instances of non-compliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the City's investment policy were noted.

2025-IA-I **Revenue Bonds** – No instances of noncompliance with provisions of the City's revenue bond resolutions were noted.

2025-IA-J **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.

2025-IA-K **Tax Increment Financing** – The Special Revenue Tax Increment Financing Fund properly disbursed payments for TIF loans and rebates. Also, the City properly completed the Tax Increment Debt Certificate forms to request TIF property taxes.

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MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Ben Daleske, Engineer
Meeting Date:	July 13, 2026
Re:	Resolution Approving Contract Change Order #3 for the Center St Viaduct Rehabilitation Project, being Iowa DOT DHM-4797(629)-8K-64 and City Project #STR21002, an Increase of $109,050

Strategic Plan Objective:
Continually improve and sustain the City's infrastructure, organization, and services.

Recommended:

Recommend Council withdraw consideration of this resolution. City staff plan to bring a revised Change Order #3 related to the Class A Deck Repair needs and a new item related to railings for consideration at a later date.

Budget Impact:
The recommendation is not anticipated to substantially impact the budget of this project and be limited to unknown, and sometimes volatile, steel prices related to any potential material orders. Construction aspects that impact railing decisions between July 1st and July 27th are being done with an understanding of multiple possible railing options.

Description/Background:
During the efforts made by city staff, Boulder Contracting, and their subcontractor to obtain answers and additional information regarding potential changes to the railing on the Center St Viaduct project, we have received preliminary / non-official comments from the Union Pacific Railroad team regarding the black vinyl coated chain link fence option. That information is being further evaluated and may ultimately modify city staff recommendation in how best to proceed at this time.

Attachments:
1. 2026-07-13_2026-122_Resolution Approving CO3 - STR21002
2. 2026-07-13_2026-122_STR21002 CO 03 - City of Marshalltown

2026-122

RESOLUTION APPROVING CONTRACT CHANGE ORDER #3 FOR THE CENTER ST VIADUCT REHABILITATION PROJECT, BEING IOWA DOT BHM-4797(629)--8K-64 AND CITY PROJECT NO. STR21002, AN INCREASE OF $109,050

WHEREAS, the City of Marshalltown, Iowa, has heretofore entered into a contract with Boulder Contracting, LLC. for the Center St Viaduct Rehabilitation Project, #STR21002; and

WHEREAS, a change that results in an increase in contract amount is requested for items to complete the project.

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

Section 1. That the contract Change Order #3 for the Center St Viaduct Rehabilitation Project, #STR21002, in the increased amount of $109,050.

Passed this 13th day of July 2026, and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

Alicia Hunter, CMC, City Clerk

City of Marshalltown STR21002

Change Order Details

64-4797-629

Description	BHM-4797(629)--8K-64, Letting Date- January 21, 2026
Prime Contractor	BOULDER CONTRACTING, LLC. 606 E. 1ST ST Grundy Center, IA 50638
Change Order	3
Status	Pending
Date Created	05/14/2026
Type	Non-Substantial
Change Order Description	Remove 130, 140 for removing painting of existing fence. Add 8020, 8030, 8040, 8050, & 8060 to add removal of fencing and replace with chain link fence (4' & 10')

Awarded Project Amount	$4,049,299.00
Authorized Project Amount	$4,286,604.25
Change Order Amount	$109,050.00
Revised Project Amount	$4,395,654.25

B - Reason for change:

0130 - Remove item 2508-0805000 Blast cleaning of Structural Steel as City Council is wanting to replace fencing instead of painting the existing railing.

0140 - Remove item 2508-0970000 Containment as City Council is wanting to replace fencing instead of painting the existing railing.

Add 8020 item 2508-0805000 Blast cleaning of Structural Steel LS needed to be revised to reflect change of scope.

Add 8030 item 2508-0970000 Containment LS needed to be revised to reflect change of scope.

Add 8040 item 2519-1002048 Fence, Chain link, 48", Height is being add to replace existing fence.

Add 8050 item 2519-1002120 Fence, Chain link, 120", Height is being add to replace existing fence over the Union Pacific Railroad.

Add 8060 item 2519-4200190 Removal of Fence is being added to remove existing fence.

C - Settlement for cost(s) of change as follows with items addressed in Sections F and/or G:

0130 - Remove Blast cleaning of Structural Steel for -$280,000

0140 - Remove Containment for -$255,000

8020 - Add LS Blast cleaning of Structural Steel for $140,000

8030 - Add LS Containment for $104,900

8040 - Add 2,840 LF for $75/LF which is $213,000

8050 - Add 660 LF for $150/LF which is $99,000

8060 - Add 3,500 LF for $24.9/LF which is $87,150

D - Justification for cost(s) (See I.M. 6.000 Attachment D, Chapter 2.36, for acceptable justification):

Reduce per Contract Unit Price

Reflects cost given by contract for adding fencing to the contract would increase the overall cost by $109,050.

E - Contract time adjustment:

Add 15 working Days

Increases/Decreases

Line Number	Item ID	Unit	Unit Price	Current		Change		Revised	
				Quantity	Amount	Quantity	Amount	Quantity	Amount
Section: 0001 - BHM-4797(629)--8K-64, ITEMS FOR A 1434'-0 X 36'-0 STEEL BEAM BRIGDE WITH TWO 4'-6 SIDEWALKS									
0130	2508-0805000	LS	$280,000.000	1.000	$280,000.00	-1.000	-$280,000.00	0.000	$0.00
BLAST CLEANING OF STRUCTURAL STEEL									
				Funding Details					
	64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629			1.000	$280,000.00	-1.000	-$280,000.00	0.000	$0.00
	64-4797-629-CAT-2 NON-PARTICIPATING			0.000	$0.00	0.000	$0.00	0.000	$0.00
	64-4797-629-CAT-3 64-4797-629-CAT-3 64-4797-629			0.000	$0.00	0.000	$0.00	0.000	$0.00
0140	2508-0970000	LS	$255,000.000	1.000	$255,000.00	-1.000	-$255,000.00	0.000	$0.00
CONTAINMENT									
				Funding Details					
	64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629			1.000	$255,000.00	-1.000	-$255,000.00	0.000	$0.00
	64-4797-629-CAT-2 NON-PARTICIPATING			0.000	$0.00	0.000	$0.00	0.000	$0.00
	64-4797-629-CAT-3 64-4797-629-CAT-3 64-4797-629			0.000	$0.00	0.000	$0.00	0.000	$0.00
2 items			Totals		$535,000.00		-$535,000.00		$0.00

New Items

Line Number	Item ID	Unit	Quantity	Unit Price	Extension
Section: 0001 - BHM-4797(629)--8K-64, ITEMS FOR A 1434'-0 X 36'-0 STEEL BEAM BRIGDE WITH TWO 4'-6 SIDEWALKS					
8020	2508-0805000	LS	1.000	$140,000.000	$140,000.00
BLAST CLEANING OF STRUCTURAL STEEL:					
				Funding Details	
	64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629		1.000	$140,000.000	$140,000.00
8030	2508-0970000	LS	1.000	$104,900.000	$104,900.00
CONTAINMENT:					
				Funding Details	
	64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629		1.000	$104,900.000	$104,900.00
8040	2519-1002048	LF	2,840.000	$75.000	$213,000.00
FENCE, CHAIN LINK, 48 IN. HEIGHT:					
				Funding Details	
	64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629		2,840.000	$75.000	$213,000.00
8050	2519-1002120	LF	660.000	$150.000	$99,000.00
FENCE, CHAIN LINK, 120 IN. HEIGHT:					
				Funding Details	
	64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629		660.000	$150.000	$99,000.00
8060	2519-4200190	LF	3,500.000	$24.900	$87,150.00
REMOVAL OF FENCE,:					
				Funding Details	
	64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629		3,500.000	$24.900	$87,150.00

Line Number	Item ID	Unit	Quantity	Unit Price	Extension
5 items					Total: $644,050.00

Funding Summary

Fund Package	Original Amount	Authorized Amount	Pending Change	Revised Amount
64-4797-629-CAT-1 64-4797-629-CAT-1 64-4797-629	$3,912,107.00	$4,149,412.25	$109,050.00	$4,258,462.25
64-4797-629-CAT-3 64-4797-629-CAT-3 64-4797-629	$133,692.00	$133,692.00	$0.00	$133,692.00
64-4797-629-CAT-2 NON-PARTICIPATING	$3,500.00	$3,500.00	$0.00	$3,500.00
3 fund packages	$4,049,299.00	$4,286,604.25	$109,050.00	$4,395,654.25

Time Limit Changes

Type	Original Deadline	Current Deadline	Pending Extension	Pending Deadline
Working Days	120.0 Days	144.0 Days	15.0 Days	159.0 Days
Working Days, Late Start Date - 04/06/2026, Liquidated Damage Rate - 1,400				
1 time limit				

_____ Major_____ _____

Mike Ladehoff Title Date

City of Marshalltown

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Clayton Ender, Assistant Director, Housing & Community Development
Meeting Date:	July 13, 2026
Re:	Public Hearing and Resolution Providing For The Conveyance of The City's Remaining Interest in The Vacated East-West Alley Right-of-Way Located in Block Two of Bingaman's Addition to Marshall, Marshall County, Iowa

Strategic Plan Objective:
Strategy 3: Continually improve and sustain the City's infrastructure, organization, and services.

Recommended:
Approve Resolution

Budget Impact:
Cost of notice publication and filing quit claim deeds.

Description/Background:
City staff received a request from Camden Himes, property owner at 923 May Street, for the city to convey the alleyway in the rear of his property, which he heard was vacated in the 1940s. In review of this request, city staff identified Ordinance 6596, which was approved by the Mayor and City Council in May 1946, which had vacated the alleyway and authorized the mayor and city clerk to convey the land to the centerline of the alleyway to each of the adjacent property owners. It appears that the conveyance of the alleyway was only partially completed. Upon advice from the city attorney, a new public hearing will be held to authorize conveyance of the remaining portions of the alleyway to the centerline to each current adjacent owner, as previously approved. Notice of this action has been mailed to each of the property owners who would have land conveyed to them, advising them of their ability to object to this action being taken.

Attachments:
1. 2026-07-13_2026-134_Resolution Providing for the Conveyance of Alleyway
2. Proposed Vacated Alleyway Conveyance
3. Ordinance No. 6956 Dated 04-11-1946
4. 04-08-1946_Council Meeting Minutes

2026-134

RESOLUTION PROVIDING FOR THE CONVEYANCE OF THE CITY'S REMAINING INTEREST IN THE VACATED EAST-WEST ALLEY RIGHT-OF-WAY LOCATED IN BLOCK TWO OF BINGAMAN'S ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA

WHEREAS, the City of Marshalltown, Iowa, is the owner of the remaining interest in the vacated public right-of-way legally described in Section 1; and

WHEREAS, the below-referenced public right-of-way was vacated by the City Council via Ordinance 6956 on April 11, 1946 and this conveyance is intended to complete the disposition of the vacated public right-of-way contemplated by Ordinance No. 6956; and

WHEREAS, the City of Marshalltown proposes that the conveyance of the vacated public right-of-way shall be subject to all easements of record and the reservation of easements for existing public and private utilities, together with rights of access for the operation, maintenance, repair, replacement, and reconstruction of such utility facilities; and

WHEREAS, the City Council of the City of Marshalltown, Iowa, finds that this conveyance is in the best interests of the City of Marshalltown; and

WHEREAS, a notice of public hearing has been published according to law notifying the public of the proposed conveyance of the public right-of-way and said public hearing was held.

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

Section 1. The Council of the City of Marshalltown, Iowa, finds that it is in the best interests of the City to convey, by Quit Claim Deed, the City's remaining interest in the following described real property located in Marshalltown, Marshall County, Iowa:

> Commencing at the southeast corner of Lot One in Block Two in Bingaman's Addition to Marshall, Marshall County, Iowa, thence west along the south boundary line of Lots One to Six inclusive in Block Two in Bingaman's Addition to Marshall, Marshall County, Iowa, to the southwest corner of said Lot Six, thence south a distance of sixteen feet, thence east a platted distance of three hundred feet parallel to the south boundary line aforesaid, thence north sixteen feet to the point of beginning.

To the extent portions of the above-described property have previously been conveyed by the City, only the City's remaining interest shall be conveyed pursuant to the Quit Claim Deeds authorized by this Resolution.

The City's remaining interest in the above-described property shall be conveyed by Quit Claim Deed to the owners of the following adjoining parcels, with each Quit Claim Deed conveying the

City's remaining interest in the portion of the former alley adjacent to the respective parcel and extending to the centerline thereof, consistent with Ordinance No. 6956:

- Parcel ID: 8418-36-331-009, legally described as Lot 1, Block 2, Bingaman's Addition to Marshall, Marshall County, Iowa.
- Parcel ID: 8418-36-331-025, legally described as Lot 19, Block 2, Bingaman's Addition to Marshall, Marshall County, Iowa.
- Parcel ID: 8418-36-331-026, legally described as Lot 20, Block 2, Bingaman's Addition to Marshall, Marshall County, Iowa.
- Parcel ID: 8418-36-331-027, legally described as The South 169 feet of the East 80 feet of Lot 3 of Lot 2 of Lot 7 of Lot 4 of the Subdivision of the Northeast Quarter of the Southwest Quarter of Section 36, Township 84 North, Range 18 West of the 5th P.M., Marshall County, Iowa.

Section 2. The conveyances authorized by this Resolution shall be subject to all easements of record and further subject to the reservation of easements for all existing public and private utilities. Easement rights are hereby reserved as necessary to permit continued access, operation, maintenance, repair, replacement, and reconstruction of existing utility facilities.

Passed this 13th day of July 2026, and signed this _____ day of July 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

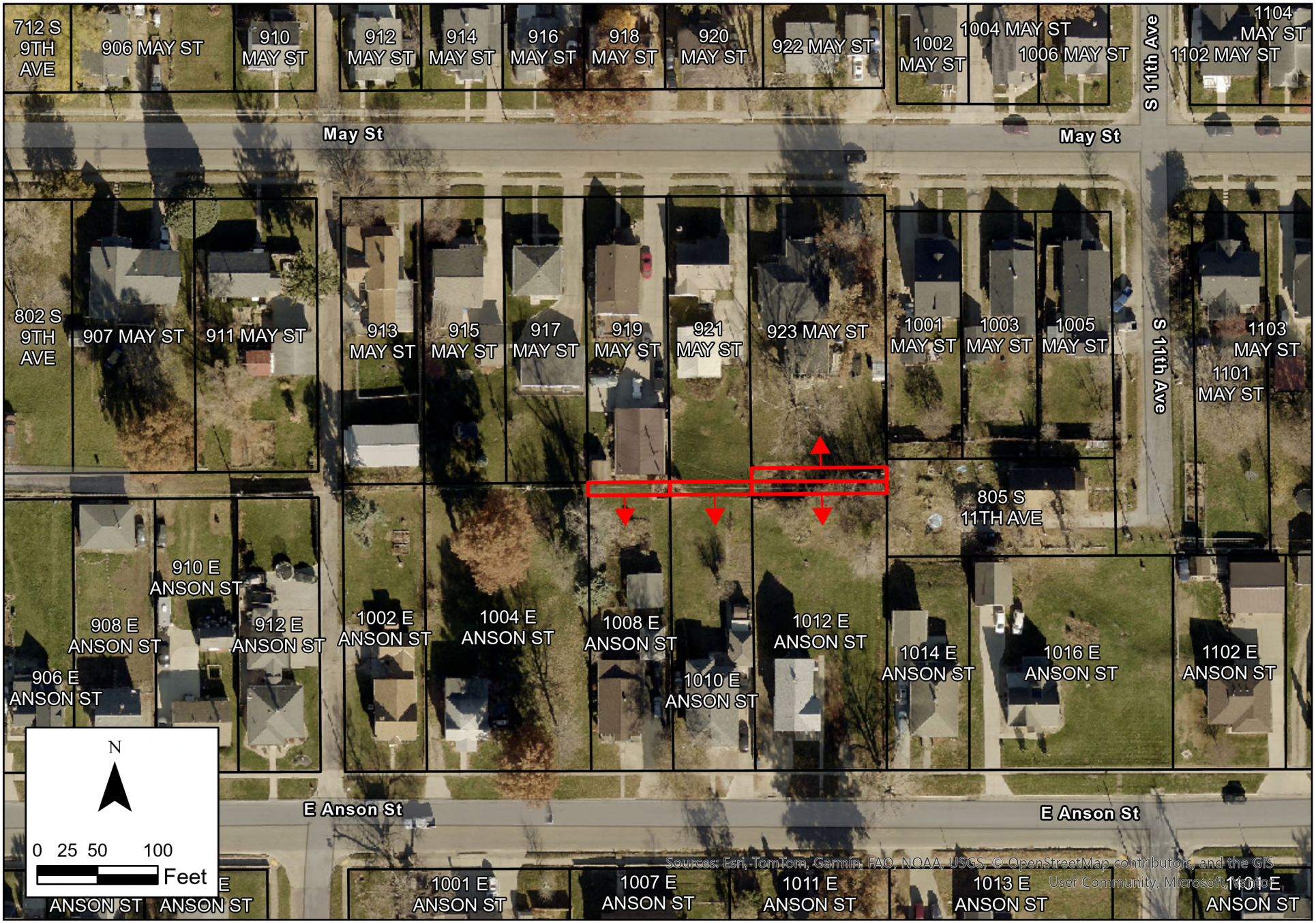
ATTEST:

_____

Alicia Hunter, CMC, City Clerk

Proposed Alleyway Vacation

MARSHALLTOWN
MORE THAN EVER



ORDINANCE - VACATING ALLEY IN BINGAMAN'S ADDITION - PART OF SOUTH 10th AVENUE.

AN ORDINANCE VACATING THE EAST END OF THE EAST AND WEST ALLEY IN BLOCK TWO BINGAMAN'S ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA, AND ALSO THAT PART OF THE STREET PLATTED AND DESIGNATED AS SOUTH 10th AVENUE FROM MAY STREET SOUTH TO SAID VACATED ALLEY; ALSO AUTHORIZING CONVEYANCE OF THE VACATED ALLEY TO ABUTTING LOT OWNERS.

BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MARSHALLTOWN, IOWA:

Section 1. That the following described alley, as platted of record, is hereby vacated:

> Commencing at the southeast corner of Lot One in Block Two in Bingaman's Addition to Marshall, Marshall County, Iowa, thence west along the south boundary line of Lots One to Six inclusive in Block Two in Bingaman's Addition to Marshall, Marshall County, Iowa, to the southwest corner of said Lot Six, thence south a distance of sixteen feet, thence east a platted distance of three hundred feet parallel to the south boundary line aforesaid, thence north sixteen feet to point of beginning.

Section 2. That that part of the street designated and platted as South Tenth Avenue, which is below described, is hereby vacated:

> Commencing at the northeast corner of Lot One, Block Two, Bingaman's Addition to Marshall, Marshall County, Iowa, thence south a distance of one hundred eighty-five feet along the east boundary line of said Lot One produced, thence east a platted distance of thirty-four feet to the west boundary line of Lot Four, Block Three, Kirby's Second Addition to Marshall, Marshall County, Iowa, thence north to the northwest corner of Lot One, Block Three, Kirby's Second Addition to Marshall, Marshall County, Iowa, thence on a straight line to the point of beginning.

Section 3. That all right, title and interest of the City of Marshalltown, Iowa, in and to the alley vacated by virtue of Section 1 hereof is hereby quit claimed and conveyed to the owners in fee of the lots abutting thereon, in such portion and description as shall be included by projecting the east and west lines of each lot to the exact center line of said vacated alley.

The Mayor and Clerk of the City of Marshalltown, Iowa, are hereby authorized and directed to execute conveyances by quit claim deed on behalf of the City of Marshalltown, Iowa, upon the filing of affidavits of ownership in the office of the City Clerk by the owners in fee of the respective lots abutting upon the vacated alleys.

Section 4. All ordinances or parts of ordinances in conflict herewith are hereby repealed.

Section 5. This ordinance shall be in full force and effect from and after its passage and publication as provided by law.

ORDINANCE: VACATING ALLEY IN BINGAMAN'S ADDITION & PART OF SOUTH 10TH AVENUE.

The foregoing ordinance, entitled, "AN ORDINANCE VACATING THE EAST END OF THE EAST AND WEST ALLEY IN BLOCK TWO BINGAMAN'S ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA, AND ALSO THAT PART OF THE STREET PLATTED AND DESIGNATED AS SOUTH 10TH AVENUE FROM MAY STREET SOUTH TO SAID VACATED ALLEY; ALSO AUTHORIZING CONVEYANCE OF THE VACATED ALLEY TO ABUTTING LOT OWNERS," was authenticated this 11th day of April, 1946.

W H Mueg.
Mayor

Anne Mc Mahon
City Clerk

I, Anne Mc Mahon, Clerk of the City of Marshalltown, Iowa, HEREBY CERTIFY that the foregoing ordinance, entitled, "AN ORDINANCE VACATING THE EAST END OF THE EAST AND WEST ALLEY IN BLOCK TWO BINGAMAN'S ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA, AND ALSO THAT PART OF THE STREET PLATTED AND DESIGNATED AS SOUTH 10TH AVENUE FROM MAY STREET SOUTH TO SAID VACATED ALLEY; ALSO AUTHORIZING CONVEYANCE OF THE VACATED ALLEY TO ABUTTING LOT OWNERS," was duly passed by the council on the 8th day of April, 1946; signed by the Mayor on the 9th day of April, 1946; authenticated by the Mayor and Clerk on the 11th day of April, 1946, and published in the Times Republican, a newspaper of general circulation published in the City of Marshalltown, Iowa, on the 11th day of April, A. D., 1946.

Anne Mc Mahon
City Clerk

C O U N C I L P R O C E E D I N G S

I N D E X

April 8, 1946

Regular session.

Roll Call.

Minutes.

Communication - Henry L. Wolfe - Survey - Federal Government - Flood Conditions - Iowa River.

Petition - Relief - Fllod Conditions - Swayze Street - Between - 4th Avenue & 5th Avenue.

Bills allowed.

Motion - Authorizing - City Engineer - Purchase - Asphalt Kettle - Barrel Hoist.

Resolution - Commending - Iowa State Highway Commission - Selection - Route 30 - National System Interstate Highways.

Motion - Purchase - Hose - Sewer Department.

Motion - Purchase - Sand - Sand - Blasting - Equipment - Sewage Treatment Plant.

Motion - Purchase - Zinc - Metallizing - Equipment - Sewage Treatment Plant.

Bond - Laura M. Mc Clintock - Billing & Collection Clerk - Sewage Treatment Plant.

Motion - Defer - Third Reading - Taxicab Ordinance.

Ordinance - Providing - Installation - Regulation - Parking Meters - First Reading.

Ordinance - Vacating - Part of May Street - Between 1st Avenue & Center Street.

Ordinance - Vacating - Alley - Bingaman's Addition - Part of South 10th Avenue.

Motion - Approving - Appointment - Geo. R. White - Citizen Member- Fire and Police Retirement Systems.

Application - Bond - Cigarette Permit - Anna N. Stone.

Application - Veterans of Foreign Wars Club - Transfer - Class "B"-Club Permit - Cigarette Permit.

Communication - Marshall County - Sale of Lots - Title - Tax Deed.

Adjournment.

C I T Y C O U N C I L

REGULAR

Marshalltown, Iowa
April 8, 1946

The city council met in regular session and was called to order by the Mayor, W. B. Hull.

ROLL CALL. Members present - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.

6960 Members absent - None.

MINUTES. The minutes of the meeting held March 25, 1946 read and approved.

COMMUNICATION: HENRY L. WOLFE. A communication from Henry L. Wolfe, President of the local Issac Walton League, asking that the Mayor and city council request a survey by the Federal Government of flood conditions along the Iowa river in and around Marshall County, was presented and read.

6958 A petition of residents and owners of property on Swayze Street, between 4th Avenue and 5th Avenue, calling the attention of the city council to the flooded conditions in that area and asking relief from the water menace was presented and read.

The following bills were presented and read.

Judiciary & Officers

Jud. & Off. Pay Roll	3/16/46	$ 440.42
Jud. & Off. Pay Roll	4/ 1/46	940.42
		$1380.84

Light For City Building

Iowa Electric Light & Power Co.	$ 24.58
	$ 24.58

Buildings & Grounds

W. G. Block Co.	$ 14.25
Kinsey Electric	42.04
	$ 56.29

Books & Printing

Times Republican	$ 89.53
National Institute of Law Officers	10.00
	$ 99.53

Police Department

Pay Roll	3/16/46	$1017.50
Pay Roll	4/ 1/46	1017.50
Allbee Office Equipment Co.		.61
C. A. Ames		1.02
O. K. Rubber Welders		1.25
G-S Drugs		1.48
Yellow Cab Company		1.55
Finley Truner		2.93
Marshalltown Clean Towel Service		3.75
The Western Union Telegraph Co.		3.89
Edson Motor Parts		3.98
Carson-Kern Inc.		4.17
Dr. G. W. Harris		5.00
B & G Motors		7.35
Northwestern Bell Telephone Co.		7.55
Herman L. Jahnke		8.50
Foy Wilcox		17.77
Phillips Motor Co.		32.65
Dunham's Corn Belt Station		40.23
		$ 2,178.68

Park Department

Pay Roll	3/16/46	$ 127.50
		$ 127.50

Municipal Court

Pay Roll	3/16/46	$ 304.17
Pay Roll	4/ 1/46	304.17
Abbott & Son		2.44
Postmaster		5.00
Clark Electric Service		10.28
Credit Guide Company		15.00
Iowa Printing Co.		24.74
Minnie E. Grimm		64.00
Kee Lox Manufacturing Co.		3.50
		$ 733.30

General Expense

Pay Roll	3/16/46	$ 245.00
Pay Roll	3/16/46	40.00
Pay Roll	4/ 1/46	220.00
Pay Roll	4/ 1/46	40.00
Iowa Electric Light & Power Co.		.57
Chicago Great Western Ry. Co.		.62
Iowa Printing Company		.77
Marshall Office Supply Co.		1.12
American Typewriter & Supply Co.		1.66
Railway Express Agency		2.34
Walker's Garage		2.79
Marshalltown Clean Towel Service		5.25
Harry Druker		6.00
W. A. Kinsey		10.46
Sewage Disposal Fund		11.03
C. A. Ames		11.68
Miller's Printing Service		13.77
C. A. Hooven		15.00
I. W. Wells		21.75
Pay Roll (Dances)		45.00
County Auditor		89.65
Fidelity Savings Bank		128.19
Eugene Dietzgen Co.		1.92
American Assoc. State Highway Off.		2.00
Applied Research Institute		2.03
Flash Products Company		7.70
Midland Laboratories		12.88
Hillyard Company		16.38
Charles Brunning Co., Inc.		19.00
		$ 974.56

Improvement Department

G. B. Brown, Treasurer	$ 63.75
	$ 63.75

Streets & Alleys Department

Pay Roll	3/16/46	$ 712.75
Pay Roll	4/ 1/46	728.80
Goodyear Service Stores		.50
Goodyear Shoe Shop		.60
Bos Freight Lines		.85
W. A. George		.92
Marshalltown Clean Towel Service		1.75
Harry West		3.88
H. A. Petersen		5.95
Diamond Products Co.		6.10
Marshall Implement Co.		7.92
Iowa Electric Light & Power Co.		10.26
Wieland Supply Co.		15.71
Rook Coal Company		20.74
Concrete Materials & Const. Co.		56.20
Firestone Stores		81.34
C. A. Ames		77.34
Marshall Farm Service Co.		143.51
Gibbs-Cook Tractor & Equipment Co.		1.71
Standard Oil Co.		10.20
Muscatine Broom Factory		19.50
		$ 1,906.53

Bridge Fund

C. A. Ames	$ .14
	$ .14

Sewer Department

Pay Roll	3/16/46	$ 170.00
Pay Roll	4/ 1/46	214.35
Glick Supply Co.		1.65
Marshalltown Sheet Metal Works		5.82
Joyce Lumber Co.		6.43
Marshall Implement Co.		6.83
H. A. Petersen		6.85
Fred L. Ward		10.77
C. A. Ames		11.70
Gra-Iron Foundry Co.		17.60
Concrete Materials & Const. Co.		17.95
Gjellefald Construction Co.		2838.49
		$ 3,308.44

Playground Fund

Pay Roll	3/16/46	$ 141.00
Pay Roll	4/ 1/46	40.00
Pay Roll	4/ 1/46	187.00
A. E. Olson		.61
C. A. Ames		6.11
Northwestern Bell Telephone Co.		12.13
Ned A. Trowbridge		42.00
		$ 428.85

Electric Light

Pay Roll	3/16/46	$ 32.50
Pay Roll	4/ 1/46	32.50
Iowa Electric Light & Power Co.		896.31
C. A. Ames		.57
Wilson Super Service		7.01
		$ 968.89

Municipal Band Fund

Pay Roll	4/ 1/46	$ 100.00
C. A. Ames		.29
Iowa Electric Light & Power Co.		2.85
		$ 103.14

Municipal Court State Fines

County Treasurer	$1042.05
	$ 1,042.05

Fire Fund

Pay Roll	3/16/46	$1242.50
Pay Roll	4/ 1/46	1335.00
Extra Pay Roll	4/ 1/46	5.00
C. A. Ames		.17
Sewage Disposal Fund		1.58
Con Jacobson		1.67
Marshalltown Clean Towel Service		1.75
S. M. Stegman		2.04
J. W. Shalley		2.25
The Mc Gregor Co.		2.45
Gildner's		3.45
W. A. George		3.68
Frank Chope		4.00
Fred L. Ward		4.41
Edson Motor Parts		7.03
Moehrl's Book Store		7.13
H. F. Hemphill		8.00
Kinsey Electric		9.23
Miltenberger & Co.		10.54
Iowa Electric Light & Power Co.		11.57
W. G. Block Co.		14.25
Mickel's		15.36
Abbott & Son		17.33
Allbee Office Equipment Co.		18.36
Wilson's Super Service		18.99
Glenn S. Merrill		24.30
Hooker Supply Co.		84.92
Great Western Laboratories		6.30
J. I. Holcomb Manufacturing Co.		35.04
		$ 2,898.30

Sewage Disposal Operation Fund

Pay Roll	3/16/46	$1006.60
Pay Roll	4/ 1/46	1018.60
Railway Express Agency		.46
Edson Motor Parts		.92
Olsen & Millerke		1.30
Western Auto Association Store		1.51
Northwestern Bell Telephone Co.		1.63
Minnie E. Grimm		2.50
Graham Tire Cap Service		2.73
Bos Truck Lines Inc.		4.13
Times Republican		5.04
Glick Supply Co.		6.50
Marshalltown Clean Towel Service		7.77
Goodyear Service Co.		8.39
Wieland Auto Supply Co.		12.94
Socony-Vacuum Oil Co.		28.78
City Water Department		35.17
Mid-West Machine & Welding		35.97
Firestone Stores		36.93
C. A. Ames		43.44
Scott Tent & Awning Co.		58.76
Iowa Electric Light & Power Co.		309.30
Sewage Disposal Sinking Fund		1370.00
The Hillyard Co.		3.42
Phillips Petroleum Co.		11.54
Western Laboratories, Great		14.90
Wallace & Tiernam Sales Corp.		23.47
Globe Machinery & Supply Co.		166.65
		$ 4,219.35

Sanitary Fund

Pay Roll	4/1 /46	$ 25.00
		$ 25.00

Sewage Disposal Sinking

G. B. Brown, Treasurer	$ 100.00
	$ 100.00

Sewer Bonds Fund

G. B. Brown, Treasurer	$2032.50
	$ 2,032.50

BILLS ALLOWED.

Haakenson moved all bills, properly ok'd., be allowed and the city clerk instructed to draw warrants for same.
Seconded by Lampman and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Motion prevailed.

MOTION: CITY EMPLOYEER: PURCHASE: ASPHALT KETTLE & BARREL HOIST.

Owens moved the city engineer be authorized to purchase from Hawkeye Machinery Company, Des Moines, Iowa

1 - 84-HD3 Littleford 165 gallon asphalt kettle motor spray attachment, 15" insulated hose, angle type theremometer, barrell hoist and block	$ 587.75
2% Iowa Sales Tax	11.75
	$ 599.50

Seconded by Simmons and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Motion prevailed.

6954
RESOLUTION: COMMENDING: IOWA STATE HIGHWAY COMMISSION: SELECTION: ROUTE 30 NATIONAL SYSTEM INTERSTATE HIGHWAYS.

Mershon introduced the following resolution:
BE IT RESOLVED that the city council of the City of Marshalltown, Iowa, do hereby commend the Iowa State Highway Commission for its action in selecting U. S. Highway No. 30 from Missouri Valley east to Clinton, Iowa, as that route to be included in the National System of Interstate Highways, and that Marshalltown, Iowa pledges itself to do any and all things necessary in support of the action of the Highway Commission so as to keep that portion of U. S. Highway 30 within the National System of Interstate Highways, for the reasons, among other things, its central location across the state; the general terrain of the country over which this highway extends within the borders of the state, which will permit of construction improvement with the least possible expense and by reason thereof the money saved in the cost of improvement can be used for the development and improvement of other parts of the National System of Interstate Highways; the territory served by U. S. Highway No. 30 in the heart of the corn belt; the wisdom of the selection of such a route from the standpoint of military roads and post roads is apparent, in addition to the many other advantages which this route has over any other route extending in a general easterly and westerly direction across the state, are matters which merit the approval of the action of the Iowa State Highway Commission in its selection of this route;; and it is the feeling of this city council that we are entitled to ask the Governor of our state to back up the action of the State Highway Commission in the selection of this route, and that in addition thereto the senators and representatives in the Congress of the United States should be asked to support the action of the Iowa State Highway Commission in the selection of U. S. Highway No. 30, and
BE IT FURTHER RESOLVED that a copy of this resolution be sent to each of our U. S. Senators and members of Congress, and that copies be made available for the Governor of the State of Iowa, and the Iowa State Highway Commission at Ames, Iowa.
Mershon moved the adoption of the resolution.
Seconded by Lampman and the motion prevailed.

MOTION: PURCHASE: HOSE: SEWER DEPARTMENT.

Bids were received by the city engineer for
500" - 2½ rubber covered rubber lined street and sewer hose; 4 ply (H3400) coupled with rocker lug couplings
from the following:

EUREKA FIRE HOUSE	Omaha, Nebraska $0.77 per foot complete with couplings 2% discount
HOOKER SUPPLY CO.	Marshalltown, Iowa $0.82½ per foot without couplings $0.92½ per foot complete with couplings

Carter moved the bid of Eureka Fire Hose in the sum of $ 377.30 net be accepted.
Seconded by Lampman and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Motion prevailed.

MOTION: PURCHASE: SAND EQUIPMENT: SEWAGE TREATMENT PLANT.

Carter moved a minimum carload (33 tons) of sand in the amount of $ 214.50, plus freight, be purchased for the sand blasting equipment at sewage Treatment plant.

Seconded by Simmons and the vote by formal ballot was as follows:

Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.

Nays - None.

Motion prevailed.

MOTION: PURCHASE: XINC: EQUIPMENT: SEWAGE TREATMENT PLANT.

Carter moved 1000# zonc, amounting to $225.00, be purchased for the metallizing equipment at the sewage treatment plant.

Seconded by Olson and the vote by formal ballot was as follows:

Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.

Nays - None.

Motion prevailed.

BOND: LAURA M. MC CLINTOCK: BILLING CLERK : SEWAGE TREATMENT PLANT.

6983

Carter moved the bond of Laura M. Mc Clintock, billing and collection clerk for the sewage treatment plant, in the sum of $1000.00, Western Surety Company, surety, be approved.

Seconded by Lampman and the vote by formal ballot was as follows:

Yeas - Simmons, Carter, Haakenson, Lampman, Mershon, Landes, Olson, Owens.

Nays - None.

Motion prevailed.

Lampman moved to amend the Taxicab Ordinance, as read, by striking the first paragraph of Section 4 thereof and substituting in lieu thereof the following:

> Before any license to engage in the taxicab business shall be issued, it shall be necessary for the applicant to file with the City Clerk an insurance policy or policies to be approved by the city council; issued by an insurance company authorized to do business in the State of Iowa, providing insurance coverage for each and every taxicab owned, operated or leased by the applicant in the sum of at least five thousand ($5,000.00) dollars for injuries to or death of any one person and in the sum of a least ten thousand ($10,000.00) dollars for injuries to or death of more than one person in any one accident, coverage to be as set forth in the standard automobile public liability and property damage contract approved by the State Insurance Department, regardless of whether the taxicab was being driven by the owner, his agent or lessee; and, as against damage to the property of another, in the sum of five thousand ($5,000.00) dollars in any one accident.

Seconded by Olson.

Lampman with the consent of the second withdrew his motion.

MOTION: DEFER: THIRD READING: TAXICAB ORDINANCE:

Owens moved that the third reading of the taxicab ordinance be deferred.

Seconded by Mershon and the vote by formal ballot was as follows:

Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.

Nays - None.

Motion prevailed.

ORDINANCE: PARKING METERS.

Simmons introduced an ordinance, entitled, "AN ORDINANCE RELATING TO TRAFFIC AND REGULATING THE USE OF PUBLIC STREETS AND HIGHWAYS OF THE CITY OF MARSHALLTOWN, IOWA: PROVIDING FOR THE INSTALLATION, REGULATION AND CONTROL OF THE USE OF PARKING METERS AND PARKING METER ZONES: DEFINING PARKING METER ZONES: PROVIDING FOR THE ENFORCEMENT THEREOF AND PROVIDING PENALTY FOR VIOLATION", which was read for the first time..

Simmons introduced an ordinance, entitled, "AN ORDINANCE VACATING A PART OF MAY STREET, BEING SUBSTANTIALLY THE WEST HALF OF SAID STREET BETWWEN FIRST AVENUE AND CENTER STREET, MARSHALLTOWN, IOWA", which was read for the first time.

6957

ORDINANCE: VACATING: PART OF MAY STREET: BETWEEN 1st AVENUE & CENTER STREET.

Owens moved the rule requiring an ordinance to be read on three separate days dispensed with.

Seconded by Lampman and the vote by formal ballot was as follows:

Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.

Nays - None.

Motion prevailed.

Owens moved the ordinance, as read by the clerk, be adopted.

Seconded by Lampman and the vote by formal ballot was as follows:

Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.

Nays - None.

6956

Ordinance adopted.

Simmons introduced an ordinance, entitled, "AN ORDINANCE VACATING THE EAST AND WEST ALLEY IN BLOCK TWO BINGAMAN'S ADDITION TO MARSHALL, MARSHALL COUNTY, IOWA, AND ALSO THAT PART OF THE STREET PLATTED AND DESIGNATED AS SOUTH 10th AVENUE FROM MAY STREET SOUTH TO SAID VACATED ALLEY: ALSO AUTHORIZING CONVEYANCE OF THE VACATED ALLEY TO ABUTTING LOT OWNERS", which was read for the first time.

ORDINANCE: VACATING: ALLEY BINGAMAN'S ADDITION: PART OF SOUTH 10th AVENUE.

Owens moved the rule requiring an ordinance to be read on three separate days be dispensed with.
Seconded by Olson and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Motion prevailed.

Owens moved the ordinance, as read by the clerk, be adopted.
Seconded by Olson and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Ordinance adopted.

MOTION: APPROVING: APPOINTMENT: GEO. R. WHITE: FIRE & POLICE RETIREMENT SYSTEMS.

Landes moved the action taken by the Mayor, at the meeting held March 25, 1946, appointing Geo. R. White as one of the citizen members of the Board of Trustees of the Fire Retirement and Police Retirement Systems for a four year term ending the first Monday in April, 1950, be and the same is hereby approved.
Seconded by Landes and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Motion prevailed.

6958

APPLICATION: BOND: ANNA N. STONE: CIGARETTE PERMIT.

The application of Mrs. Anna N. Stone asking for a permit to sell cigarettes at Stone's Restaurant, 507 South 3rd Avenue, and the bond in the sum of $1000.00, Western Surety Company, surety, were presented and read.
Landes moved the application and bond be approved and permit granted.
Seconded by Owens and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Motion prevailed.

6959

APPLICATION: VETERANS OF FOREIGN WARS CLUB: TRANSFER CLASS B-CLUB: PERMIT: CIGARETTE PERMIT.

The application of the Veterans of Foreign Wars Club asking for permission to transfer their cigarette permit and Class B-Club permit from 15½ West State Street to their new club rooms at 20 East State Street was presented and read.
Mershon moved permission be granted the Veterans of Foreign Wars Club to transfer their Class "B" beer permit from 15½ West State Street to 20 East State Street and that the city clerk be directed to issue a permit to Veterans of Foreign Wars Club for the sale of cigarettes at 20 East State Street, and that the written consent of the surety on their bonds to such transfer be approved.
Seconded by Haakenson and the vote by formal ballot was as follows:
Yeas - Simmons, Carter, Haakenson, Lampman, Landes, Mershon, Olson, Owens.
Nays - None.
Motion prevailed.

COMMUNICATION: MARSHALL COUNTY: SALE LOTS: TITLE TAX DEED.

A communication from the Auditor of Marshall County, Iowa, asking that permission to given the Board of Supervisors of Marshall County, Iowa, to sell Lots 296, 297 & 298, Hillcrest Addition to Marshall, and to which Marshall County holds title of tax deed, for the sum of $50.00 and stating further that, in the opinion of the Board of Supervisors, the offer should be accepted as the creek runs through all of there lots, as shown by the plat, enclosed, was read.
The above matter was turned over to the buildings and grounds committee.

ADJOURNMENT.

Haakenson moved to adjourn.
Seconded by Mershon and the motion prevailed.
Council declared adjourned.

Anna McMahon
City Clerk

MARSHALLTOWN
MORE THAN EVER

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Clayton Ender, Assistant Director, Housing & Community Development
Meeting Date:	July 13, 2026
Re:	Ordinance 15122 to Amend The Code of Ordinances, City of Marshalltown, Iowa by Amending Chapter 90: Animal Keeping by Amending Sections 90.001, 90.003, 90.004, and 90.005 as They Pertain to The Keeping of Domestic Livestock And The Keeping of Poultry And Domestic Fowl - First Reading

Strategic Plan Objective:
Strategy 4: Partner with citizens, for-profit, non-profit, and others to improve quality of life.

Recommended:
Approve first reading of Ordinance 15122.

Budget Impact:
Cost of ordinance publication.

Description/Background:
Following discussion at the June 22, 2026, City Council meeting regarding the keeping of poultry and domestic fowl, the City Council directed staff to prepare an ordinance allowing the keeping of poultry and domestic fowl on properties five acres in size or greater, while prohibiting the keeping of roosters under all circumstances. The proposed ordinance establishes regulations for the keeping of poultry and domestic fowl within the City and makes several amendments to Chapter 90: Animals to improve clarity, organization, and consistency.

The proposed amendments include the following:

- Consolidating all animal-related definitions into the definitions section of Chapter 90 to improve organization and make related terms easier to locate.
- Updating the definition of “Domestic Animal” to use terminology consistent with other definitions in Chapter 90. The revised definition maintains the existing intent while improving clarity by distinguishing domestic animals from domestic livestock and poultry or domestic fowl.
- Adding new definitions for “Domestic Livestock,” “Poultry or Domestic Fowl,” and “Rabbit.” The definition of domestic livestock is based on the existing list of regulated

livestock. Poultry or domestic fowl and rabbit are newly defined terms to provide greater clarity and avoid reliance on common usage.

- Expanding the terminology used to regulate livestock by replacing the existing list of regulated animals with the broader category of “Domestic Livestock.” The proposed definition maintains the intent of regulating agricultural, commercial, exhibition, and food-production animals while allowing similar agricultural animals to be regulated consistently.
- Increasing the minimum lot size required for the keeping of domestic livestock from two acres to five acres. Under the current regulations, livestock may be kept on properties containing two acres or greater, subject to applicable requirements. The proposed amendment would increase the minimum lot size requirement to five acres, aligning the domestic livestock standards with the proposed poultry and domestic fowl regulations.
- Expanding grandfathering provisions to allow domestic livestock legally kept prior to adoption of the ordinance to continue. Current regulations only specifically identify horses as eligible for grandfathering. This amendment would provide similar protection for other legally maintained domestic livestock that may currently exist on properties between two and five acres as a result of the increased minimum lot size requirement.
- Reclassifying rabbits from the poultry and domestic fowl provisions into the domestic livestock provisions. Since rabbits are not an avian species, this change improves organization and more appropriately groups rabbits with other agricultural animals. The amendment also clarifies that rabbits kept for agricultural, exhibition, hobby, or food-production purposes are regulated as domestic livestock, while rabbits kept solely as household pets are regulated as domestic animals. This change is intended as a clarification of the existing regulations and not a substantive policy change.
- Replacing the current zoning-based regulation of poultry and domestic fowl with a property-size-based regulation. Under the existing regulations, poultry and domestic fowl are prohibited in residential zoning districts and only permitted in agricultural zoning districts. The proposed amendment would allow poultry and domestic fowl on properties containing five acres or greater, regardless of zoning district, subject to applicable standards.
- Establishing that the keeping of poultry or domestic fowl is prohibited except on properties containing five acres or greater. The keeping of roosters would remain prohibited under all circumstances.
- Adding additional setback requirements for poultry and domestic fowl enclosures. In addition to existing setback requirements from property lines and streets, the proposed ordinance would require poultry or domestic fowl enclosures to be located at least 200 feet from any neighboring residential dwelling to address potential compatibility concerns.
- Clarifying that the “Running at Large or Staking Out” provisions apply to domestic livestock and poultry or domestic fowl. Domestic animals, including dogs and cats, remain regulated separately under the domestic animal provisions of this chapter.

Consideration of Maximum Number of Poultry or Domestic Fowl

During the June 22, 2026, City Council discussion, a question was raised regarding the number of poultry and domestic fowl currently maintained by Appleberry Farms, which brought forward the discussion regarding potential changes to the City's regulations. Following the meeting, staff requested additional information regarding the approximate number and types of poultry and domestic fowl currently maintained on the property.

Based on information provided by Appleberry Farms, the approximate number of poultry, domestic fowl, and other avian species currently maintained includes:

- 1 peacock;
- 1 ringneck pheasant;
- 6 red golden pheasants;
- approximately 18 turkeys/poults;
- approximately 14 geese/goslings;
- approximately 75 quail/chicks;
- approximately 65 ducks/ducklings; and
- approximately 175 chickens/chicks.

The information provided represents an approximate inventory, as the number of animals varies due to natural hatching, growth, sales, predator impacts, natural mortality, and seasonal changes in the types of animals maintained.

The proposed ordinance does not establish a maximum number of poultry or domestic fowl permitted on qualifying properties. The City Council motion directing staff to prepare the ordinance did not include a numerical limit, and discussion indicated that maximum numbers could be considered in the future if experience demonstrates a need for additional regulation.

At this time, staff recommends addressing potential impacts through the proposed standards, including the five-acre minimum lot size, enclosure setback requirements, 200-foot separation from neighboring residential dwellings, and prohibition on roosters. These standards establish a framework for allowing poultry and domestic fowl while addressing potential compatibility concerns. If future circumstances indicate that additional limitations are necessary, including a maximum number of animals, the City Council may consider amendments to establish such standards.

Attachments:

1. Ordinance 15122
2. Parcels that are Five Acres or Larger Within City Limits by Zoning Districts

ORDINANCE 15122

AN ORDINANCE TO AMEND THE CODE OF ORDINANCES, CITY OF MARSHALLTOWN, IOWA, BY AMENDING CHAPTER 90: ANIMALS, DEFINITIONS AND REGULATIONS PERTAINING TO DOMESTIC LIVESTOCK KEEPING AND POULTRY AND DOMESTIC FOWL KEEPING

WHEREAS, the City Council of the City of Marshalltown, Iowa has adopted Chapter 90: Animals; and

WHEREAS, the City Council finds the following amendment to be in the best interest of the City of Marshalltown.

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

Section 1. Section 90.001 of the Code of Ordinances of the City of Marshalltown is hereby amended by amending the following existing definition:

DOMESTIC ANIMAL. Any animal commonly kept as a household pet and dependent on humans for care, including dogs, cats, and other similar animals typically residing in and around a home for companionship or non-commercial purposes. The term does not include domestic livestock, poultry or domestic fowl, or dangerous animals.

Section 2. Section 90.001 of the Code of Ordinances of the City of Marshalltown is hereby amended by adding the following definitions to the existing list of definitions in alphabetical order:

DOMESTIC LIVESTOCK. Any animal commonly raised, bred, or maintained for agricultural, commercial, exhibition, or food-production purposes, including cattle, sheep, goats, horses, mules, asses, swine, and other similar agricultural or food-production animals. The term does not include domestic animals commonly kept as household pets and dependent on humans for care, including animals kept for companionship or non-commercial household purposes.

POULTRY OR DOMESTIC FOWL. Any live chicken, including roosters and hens, or any live domesticated turkey, duck, or goose, regardless of the purpose for which any of these birds is owned or possessed. Poultry or domestic fowl shall not be classified as Domestic Animals under any circumstances.

RABBIT. Both male and female animals of the species Oryctolagus cuniculus (domestic rabbit), including all breeds and varieties thereof. Rabbits shall be classified as Domestic Livestock when kept, bred, or maintained for agricultural, exhibition, hobby, or food-production purposes, regardless of whether such use is commercial or non-commercial. Rabbits kept solely as household pets for companionship purposes and not for breeding or food production shall be classified as Domestic Animals under this Chapter.

Section 3. Sections 90.003, 90.004, and 90.005 of the Code of Ordinances of the City of Marshalltown are hereby amended by repealing the existing text and adopting the following in its place:

§ 90.003 KEEPING OF DOMESTIC LIVESTOCK.

(A) The keeping, stabling, housing, pasturing, or roaming of domestic livestock, except within a lot containing five acres or greater and not closer than 200 feet from a dwelling, is prohibited. This subsection shall not apply to rabbits as defined in § 90.001.

(B) The keeping or maintaining of rabbit enclosures, when rabbits are classified as Domestic Livestock under §90.001, within ten feet from any side lot line or rear lot line or within 50 feet from any street line or residence is prohibited.

(C) Domestic livestock which were legally kept within the city before the publication date of this chapter may be grandfathered; however, the property owner has the burden of proof of continuous land occupation of the domestic livestock.

§ 90.004 KEEPING OF POULTRY AND DOMESTIC FOWL.

(A) The keeping or maintaining of poultry or domestic fowl, except within a lot containing five acres or greater, is prohibited.

(B) Roosters shall not be kept under any circumstances.

(B) The keeping or maintaining of poultry or domestic fowl enclosures within ten feet of any side lot line or rear lot line, within 50 feet from any street line, or within 200 feet from any neighboring residential dwelling is prohibited.

§ 90.005 RUNNING AT LARGE OR STAKING OUT.

No owner or person having charge of any domestic livestock or poultry or domestic fowl shall permit the domestic livestock or poultry or domestic fowl to be staked out on a street or alley or allow the domestic livestock or poultry or domestic fowl to run at large in the city. This section does not apply to animals regulated under the Domestic Animals provisions of this chapter.

Section 4. Repealer. All ordinances or parts of ordinances in conflict with the provisions of this ordinance are hereby repealed.

Section 5. Severability Clause. If any section, provision, or part of this ordinance shall be adjudged invalid or unconstitutional, such adjudication shall not affect the validity of the ordinance as a whole or any section, provision, or part thereof not adjudged invalid or unconstitutional.

Section 6. When Effective. This ordinance shall be in full force and effect after its final passage, approval, and publication as provided by law.

Passed this _____ day of _____ 2026 and signed this _____ day of _____ 2026.

CITY OF MARSHALLTOWN, IOWA

_____

Mike Ladehoff, Mayor

ATTEST:

_____

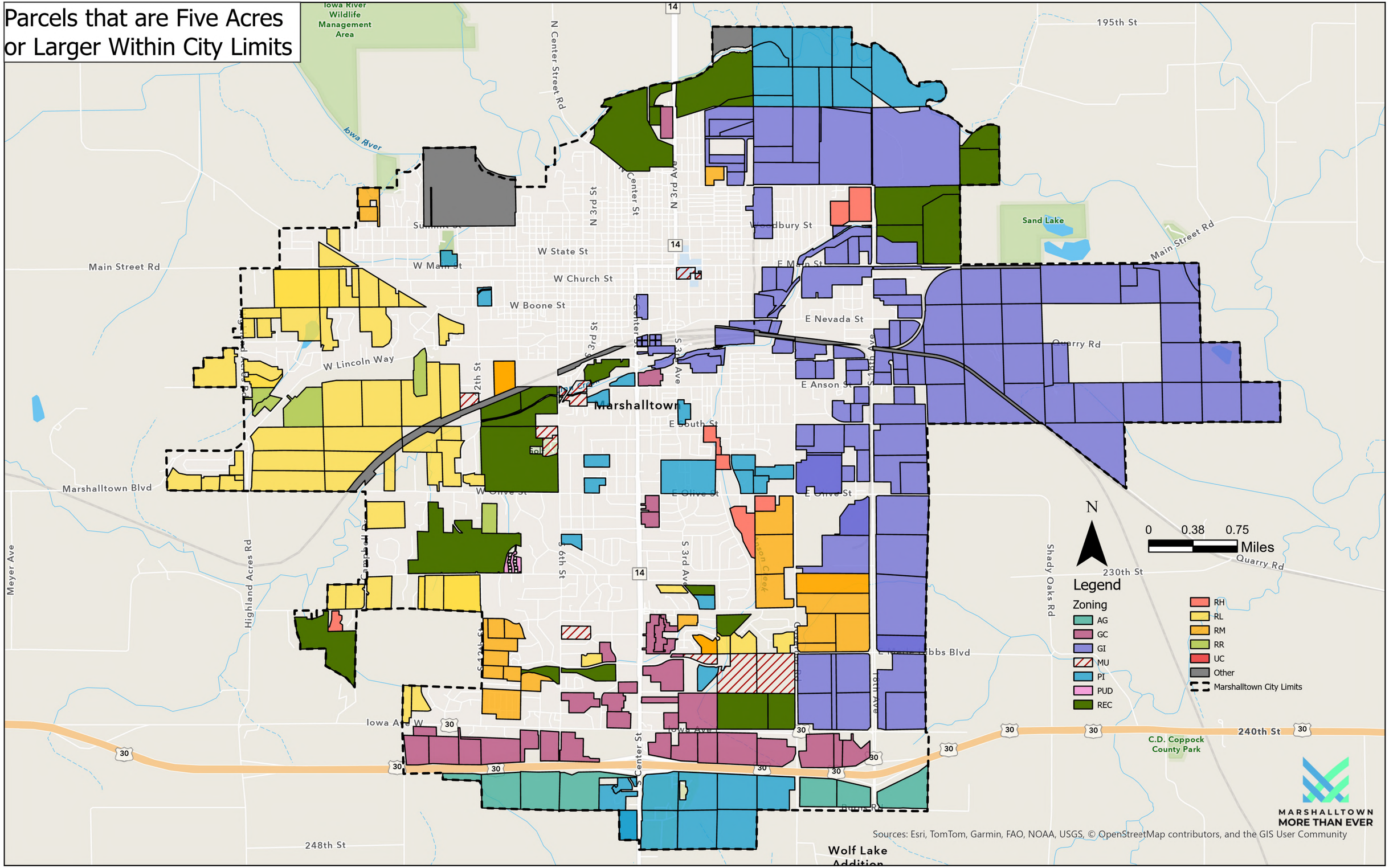
Alicia Hunter, City Clerk

I, Alicia Hunter, City Clerk of the City of Marshalltown, Iowa, do hereby certify that the foregoing ORDINANCE was passed and approved by the City Council of the City of Marshalltown, Iowa, on the _____ day of _____ 2026, and was published in the Marshalltown Times-Republican, a newspaper of general circulation in the City of Marshalltown, Iowa, on the _____ day of _____ 2026.

_____

Alicia Hunter, CMC, City Clerk

Parcels that are Five Acres or Larger Within City Limits



MARSHALLTOWN
IOWA

Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 | FX 641.754.5717

TO: Mayor & City Council
FROM: Carol Webb, City Administrator
DATE: July 13, 2026
RE: City Hall Space Utilization Study

Strategic Objective: Remodeling City Hall

Recommendation: Receive the City Hall Space Needs Study and provide direction to staff regarding next steps for evaluating facility improvements, space utilization, and long-term planning for City administrative functions.

Budget Impact: The budget impact is dependent on the option preferred by City Council.

Description/Background:

During the 2025 Strategic Plan development process, the Mayor and City Council identified remodeling City Hall as a high-priority goal. As part of the City's review of building maintenance needs, staff identified the aging HVAC system in the original City Hall building as a significant issue requiring evaluation.

The City retained Resource Consulting Engineers, LLC to study HVAC improvement options for the original City Hall building. That study identified several deficiencies with the existing systems, including the age of the heating and cooling systems, limited temperature and humidity controls, lack of ventilation air, and concerns with older cooling equipment and refrigerants. The study outlined three HVAC improvement options with varying levels of cost, scope, efficiency, and construction impact.

In addition to HVAC needs, staff identified other potential building improvements that may be needed over the next several years, including window and door improvements, restroom updates, vestibule safety improvements, and potential electrical separation from the adjacent building. These items prompted a broader review of whether the City should continue investing in the original City Hall building as currently used or consider other options for space utilization.

FEH Design was retained to complete a Space Needs Study to evaluate the feasibility of relocating staff currently housed in the original City Hall building into the Carnegie Building and Parks and Recreation/Council Chambers Building. The purpose of the study was to determine whether existing City-owned space could be reorganized to accommodate current and future staffing needs and to identify potential implications for the original City Hall building if staff were relocated.

CITY COUNCIL
Sue Cahill, Melisa Fonseca, Mark Mitchell,
Greg Nichols, Jeff Schneider, Gary Thompson, Marco Yepez-Gomez

Summary of the Space Needs Study

The Space Needs Study reviewed the existing conditions of the original City Hall building, Carnegie Building, and Parks and Recreation/Council Chambers Building. The study also evaluated staff locations, department needs, public access, records storage, future staffing, server and technology needs, Human Resources records, general office storage, meeting space, and building accessibility.

The study determined that it is feasible to relocate staff from the original City Hall building into the Carnegie and Parks and Recreation buildings. FEH developed several concepts and refined a preferred layout for how City administrative functions could be reorganized if Council chooses to pursue that option.

The concept includes the following major components:

- Relocation of the City Administrator, City Clerk, and Human Resources functions into the Carnegie Building.
- Relocation of Finance and Accounting functions into a remodeled main level of the Parks and Recreation Building.
- Creation of a new public entry experience and welcome desk at the Parks and Recreation Building.
- Continued public access to Council Chambers and public restrooms.
- Creation of a Mayor's office.
- Reorganization of Housing and Community Development, Engineering, Public Works, Building Division, Nuisance, Parking Enforcement, and Parks and Recreation functions.
- Relocation of most records storage and archiving into basement areas.
- Addition or improvement of conference, collaboration, work, break, and storage areas.
- Modifications related to accessibility, stairs, egress, and a proposed secondary emergency exit from Council Chambers.
- Mechanical, electrical, and plumbing modifications necessary to support the proposed layout.

The estimated construction cost for the Space Needs Study concept is approximately **$985,000 to $1,100,000**. The study also reviewed construction phasing. While completing the project without phasing could potentially save approximately $22,000, FEH identified accessibility, security, and operational concerns with requiring all affected staff to temporarily occupy the original City Hall building during construction. The study therefore recommends phased construction if the project moves forward.

Original City Hall Building Considerations

The Space Needs Study also reviewed potential future considerations for the original City Hall building if City offices are relocated. The building was constructed in 1921 and retains historic

features, including terrazzo floors, hardwood trim, signage, ceiling moldings, plaster, and other original materials.

The study notes that these historic features may be valuable to a future owner and may support historic tax credit or grant opportunities. The study also identifies several challenges, including areas needing refinishing or remodeling, likely asbestos-containing materials, aging HVAC systems, and building code limitations related to the single primary stairway and lack of a fire sprinkler system.

FEH indicates that if the City were to relocate staff and consider sale or reuse of the original City Hall building, a future owner familiar with historic tax credits or grant opportunities may be better positioned to complete improvements in a way that preserves the building's character. Potential future uses could include office, studio, artist suite, shared workspace, hospitality, or similar lower-occupancy uses. Retail or assembly uses may also be possible on the main floor if accessibility and egress requirements are addressed.

No decision regarding sale, reuse, or disposition of the original City Hall building is required as part of receiving the Space Needs Study. However, that issue would require further Council discussion if the City chooses to continue evaluating relocation of staff from the building.

Comparison of Options

The following table summarizes the options that have been presented to Council through the HVAC study and the Space Needs Study. The options differ in purpose. The HVAC options focus on reinvestment in the original City Hall building. The Space Needs Study option focuses on reorganizing City functions into the Carnegie and Parks and Recreation buildings, with separate future consideration of the original City Hall building.

Option	Estimated Cost	Scope	Advantages	Considerations
HVAC Option 1: Install new steam boiler; existing cooling remains	$217,000 HVAC estimate	Installs a separate boiler for 24 N. Center Street while leaving existing cooling systems in place.	Lowest initial HVAC cost; construction mostly limited to basement and exterior; preserves use of cast iron radiators.	Does not replace aging cooling systems; does not add ventilation; does not address broader building or space utilization issues.
HVAC Option 2: Replace cool-only	$382,000 HVAC estimate	Replaces aging cooling systems with	Addresses cooling, ventilation,	Some construction impacts; some

Option	Estimated Cost	Scope	Advantages	Considerations
systems with cool/heat systems and ventilation		heating/cooling systems and adds ventilation and controls.	controls, and efficiency more comprehensive ly than Option 1; moderate cost compared to Option 3.	heating components would remain less efficient than others; discontinues historic radiator heat; does not address broader space utilization issues.
HVAC Option 3: Heat pump cool/heat systems with ventilation	$522,000 HVAC estimate	Provides heat pump heating/cooling systems, ventilation, fan coil units, and improved controls.	Most efficient HVAC option studied; provides more temperature control zones; replaces aging cooling systems and addresses ventilation.	Highest HVAC cost; more significant interior construction impact; discontinues historic radiator heat; does not address broader space utilization issues.
Space Needs Study Concept: Consolidate staff into Carnegie and Parks and Recreation buildings	$985,000 to $1,100,000 construction estimate	Reconfigures the Carnegie and Parks and Recreation buildings to accommodate current and future staffing needs and moves staff out of the original City Hall building.	Addresses space organization, public access, staff safety, records storage, meeting space, future staff capacity, and use of existing City-owned facilities.	Highest upfront construction estimate; requires phased construction; requires future Council decisions regarding the original City Hall building; does not by itself

Option	Estimated Cost	Scope	Advantages	Considerations
				determine sale, reuse, or disposition of the original building.

Additional Cost Context

The HVAC options were initially presented as system improvement alternatives for the original City Hall building to current occupied spaces on the first floor. In addition to HVAC costs, staff has identified other potential improvements that may be needed at the building over the next several years. These include windows and doors, restroom updates, front vestibule safety improvements, and possible electrical separation. The estimated cost of windows and door replacement is anticipated to be north of $300,000. When those items are considered, the overall cost of continuing to reinvest in the original City Hall building will exceed the HVAC-only estimates.

For comparison purposes, the HVAC presentation included the following broader cost estimates:

Option	HVAC Estimate	Window/Door Replacements w/I 5-yrs	Total Planning Estimate
HVAC Option 1	$217,000	$300,000+	$517,000+
HVAC Option 2	$382,000	$300,000+	$682,000+
HVAC Option 3	$522,000	$300,000+	$822,000+
Space Needs Study Concept	—	Included in construction concept	Approx. $985,000 to $1,100,000

The HVAC-related estimates and the Space Needs Study estimate are not direct equivalents. The HVAC options are focused on building system improvements in the original City Hall building, while the Space Needs Study concept includes a broader reconfiguration of City offices in the Carnegie and Parks and Recreation buildings.

Direction Sought

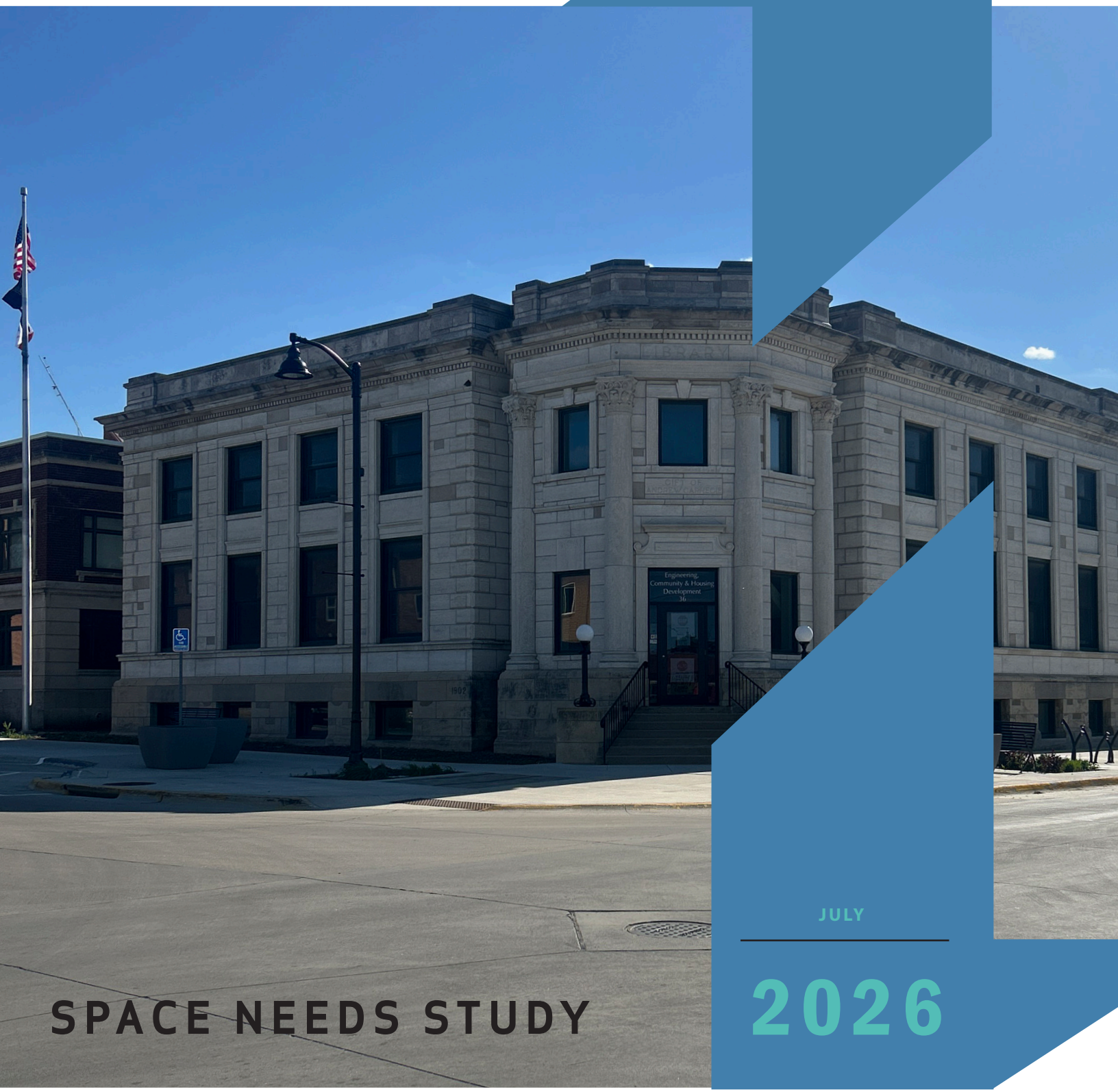
The studies raise several policy questions for Council discussion:

1. Should the City continue to plan for reinvestment in the original City Hall building as the location for City Administration, City Clerk, Finance, and Human Resources functions?
2. If the City remains in the original City Hall building, which level of HVAC and building improvements should be pursued?
3. Should staff further evaluate the Space Needs Study concept?

Conclusion

The HVAC study and the Space Needs Study provide Council with different approaches to addressing City Hall facility needs. The HVAC options focus on maintaining City operations in the original City Hall building and improving building systems to varying degrees. The Space Needs Study evaluates whether City functions can be reorganized into the Carnegie and Parks and Recreation buildings and identifies potential implications of relocating staff from the original City Hall building.

Each option involves tradeoffs related to cost, building condition, operational efficiency, construction disruption, public access, historic preservation, and long-term facility planning. Staff is seeking Council direction on which options should continue to be evaluated and what additional information Council would like before making a final decision.



SPACE NEEDS STUDY

JULY

2026

MARSHALLTOWN
MORE THAN EVER

FEH DESIGN
ARCHITECTURE / ENGINEERING / INTERIORS

MARSHALLTOWN
MORE THAN EVER

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01 / EXECUTIVE SUMMARY

MARSHALLTOWN CITY HALL

FEH Design has been retained by the City of Marshalltown to complete a Space Needs Study for the City Hall in Marshalltown, IA.

It is our understanding that the City of Marshalltown is looking to explore the ability to move city staff from the existing City Hall into the old Carnegie Library and Parks & Rec/Council Chambers buildings. The study includes exploration of spatial placement for existing staff, a new mayor's office, future staff, records storage, server racks, HR records, and general office storage. Currently, the facility is home to a variety of city staff and departments, including two floors above ground, a basement, and a mezzanine level between the first and second floors.

Additionally, the City is also looking to explore what potential uses may be used if the City may elect to move forward with re-locating their offices out of their existing building. Based on the potential uses, the City is interested in learning what, if any, re-investments may need to be made to the existing building in order to sell it for its highest and best use and gain the most out of their investment.

The Assessment Team included the following individuals:

FEH Design
- Cory W. Sharp, AIA – Architect
- Christopher J. Wand, AIA, LEED AP - Architect
- Hannah Schulz, Assoc.IIDA - Interior Designer

Resource Consulting Engineers, LLC (RCE)
- James Deeds, PE, LEED AP – Electrical Engineer
- Jenny Olson – Electrical Designer
- Scott Jasper, PE – Mechanical Engineer

Garling Construction
- Troy Pins
- Jake Lieb

02 / ARCHITECTURAL REVIEW

EXISTING CONDITIONS

FEH Design began this process by gathering information and documenting the existing conditions of the three buildings – the original City Hall, the converted Carnegie building, and the Parks and Recreation / City Council Chambers building. With FEH's past design work helping to convert the building into the City Hall which exists today, verifying the building plans was able to be expedited. FEH proceeded to create a 3D digital model in which to study numerous options for how to develop and condense the staff areas between three buildings to two.

CITY HALL

The original City Hall building was constructed in 1921 (two floors plus basement) with a two-story annex that was erected on the west end of the building at an unknown date. City Hall currently houses the following departments: City Administration, City Clerk, and Finance, all primarily on the main floor. The basement and upper levels have been heavily vacated and are primarily used for storage and mechanical space.



CARNEGIE BUILDING

The original Carnegie Library was built in 1902 with two floors above ground, a basement and a mezzanine level between the first and second floors. Similar to most Carnegie Libraries of this era, the main floor is several feet above grade with the basement partially in grade which creates handicapped accessibility issues. In 2009 FEH assisted the city with a renovation of the Carnegie building to convert the building into city administrative offices on the first and second floors with additional meeting and storage rooms in the basement level. Today the Carnegie building houses the following departments: Engineering, Human Resources, Housing and Community Development spread throughout the main and upper levels.



PARKS AND RECREATION BUILDING

FEH assisted the city with a renovation of this building in 2009 along with the Carnegie Building to be the new home for the Parks and Recreation department and the City Council Chambers. The project included offices, work areas, and storage for the Parks and Recreation department as well as accessible restrooms on the main floor. The second floor was remodeled to include a raised platform for City Council, additional conference space and accessible restrooms.



INITIAL TAKEAWAYS

In addition to the above-mentioned items for each building, no major issues with HVAC, electrical, or plumbing were indicated. Roof systems were reported to be in good condition with no indication that roof leaks were a current or recurring problem on the buildings.

The primary concerns in the buildings were related to ADA accessibility at the Carnegie buildings octagonal stair, basement restrooms and the main entrance. Another concern was related to egress and exit pathways from the basement, as well as the secondary egress path from the Council Chambers at the Parks and Recreation Building. When discussing desired spaces within the renovated areas of the Carnegie and Parks and Recreation buildings, the need for additional meeting rooms and break-out spaces were identified.

Resource Consulting Engineers performed an evaluation of the mechanical and electrical systems of the City Hall building and the Parks and Recreation building to provide insight into the condition of the major building systems. A summary of these findings can be found in the Appendix of this report.

Following are building plans that indicate the current usage of the existing Carnegie building and Parks and Recreation buildings as of early 2026.

MARSHALLTOWN CITY HALL

PROGRAMMING INFORMATION

Prior to determining the feasibility of expanding City Administration functions into the vacated Library building, FEH first needed to determine the needs for the various departments that were anticipated to be housed in the reconfigured buildings. In order to do this, FEH toured all of the departments to document the layout, existing conditions and relationships between departments. A meeting was held to document current needs for staff, furnishings, shared space, conference areas, storage as well as anticipating future department expansion needs. Departments and personnel consulted during this phase were as follows:

Administration	Carol Webb
Clerk	Alicia Hunter
Housing and Community Development	Debbie Millizer

Current Staff @ Original City Hall

Department	Title	Name	Private Office	Shared Office	Work Station	Welcome Desk	Notes
Administration							
	City Administrator	Carol	1				Meeting table in office
	City Clerk	Alicia	1				
	Mayor	Mike	1				
Accounting							
	Finance Director	Diana	1				Private/quiet environment
	Accounting Manager	Tonya	1				Private/quiet environment
	Accounts Payable	Deb			1		
	Accounts Receivable	Vanessa				1	
	Payroll Specialist	Alicia				1	
HR							
	HR Manager	Jill	1				Private/quiet environment

Current Staff @ Carnegie Building

Department	Title	Name	Private Office	Shared Office	Work Station	Welcome Desk	Notes
Building Division							
	Office Manager	Salena			1		Near Jackie
	Lead Abatement	Jackie			1		Near Salena
	Niusance Manager	Joe	1				Near Clayton
	Parking Enforcement / Nuisance	Matt			1		
Engineering							
	Construction Inspector	Larry			1		
	Intern	Kerry			1		
	Engineer	Ben	1				
	GIS Manager	Haley			1		
	Engineering Asst.	Brendin			1		
	Office Manager	Esmerelda			1		Pseudo welcome desk
	Engineer	Brad			1		
	Stormwater Manager	Joel			1		
Public Works							
	Director	Heather	1				
	Utilities Superintendent	David					Moving to Public Works building
Community Development							
	Director	Deb	1				Near Clayton & Jamie
	Sec 8 Housing	Jamie	1				Near Deb
	Asst. Housing & Comm. Dev.	Clayton	1				Near Deb & Niusance
	Rental Inspector	Becky		0.5			
Maintenance							
	Custodian	Matt			1		

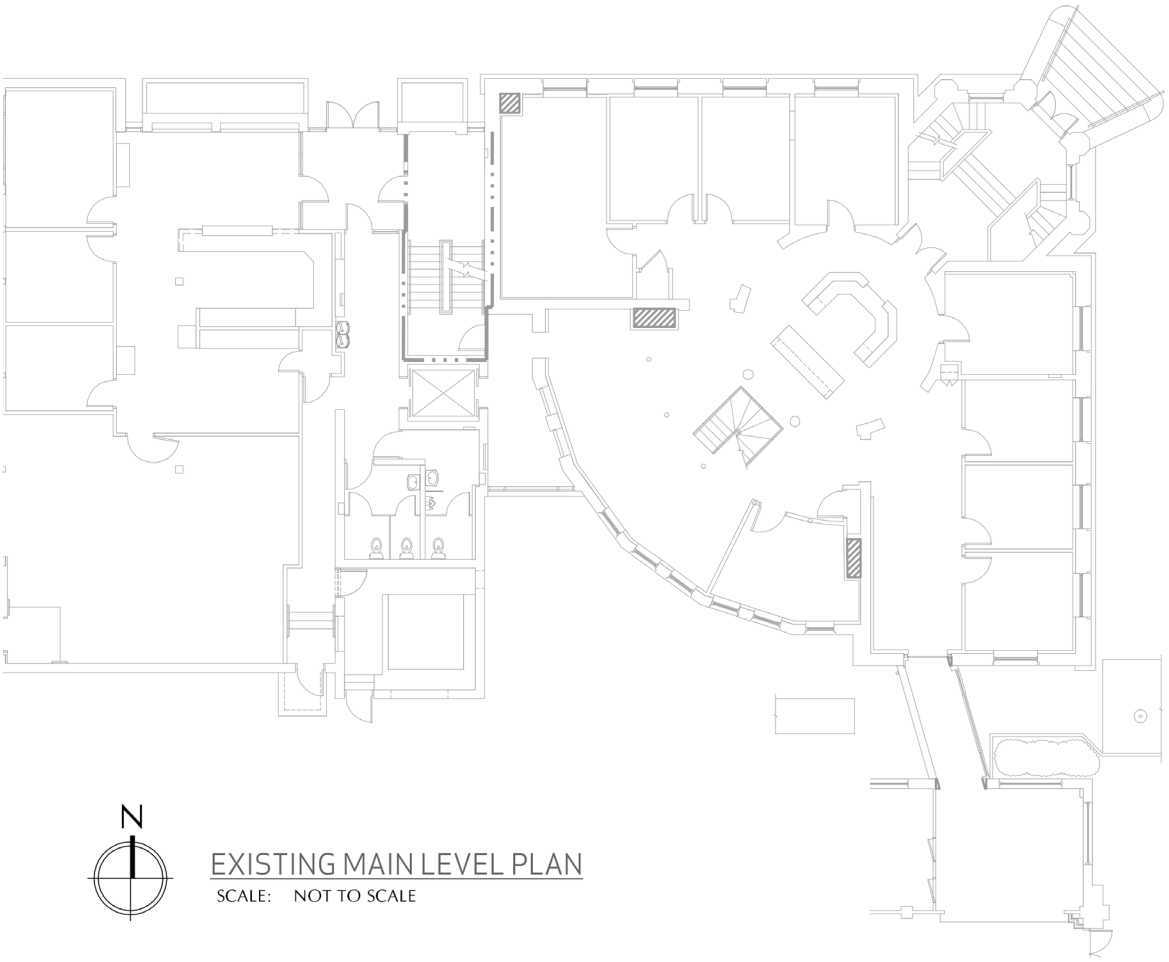
Current Staff @ Parks & Rec Building

Department	Title	Name	Private Office	Shared Office	Work Station	Welcome Desk	Notes
Parks & Rec							
	Director	Kelsie	1				
	Rec. Supervisor	Jenny			1		
	Parks Supervisor	Kristin			1		
	Office Manager	Keri				1	
	Intern				1		Part-time

Future Staff

Department	Title	Name	Private Office	Shared Office	Work Station	Welcome Desk	Notes
Marketing / Communications							
	Manager				1		
Community Development							
	Rental Inspector			0.5			Share with Rental Inspector (Becky)
Building Division							
	Building Inspector			0.5			Share with Building Official
	Building Official			0.5			Share with Building Inspector
Totals			**13**	**2**	**16**	**3**	**34**

03 / MARSHALLTOWN CITY HALL



EXISTING MAIN LEVEL PLAN
SCALE: NOT TO SCALE

CONCEPT DEVELOPMENT

Following development and verification of the required space program, FEH developed three concepts representing different approaches for reconfiguring departments within the Carnegie Building and the Parks and Recreation building. Common to all of the concepts was the assumption that the new public entrance into the city buildings would be located on the north side of the existing Parks and Recreation building. All concepts also account for the removal of the connection link between the Carnegie building and the existing City Hall building, and creating a new egress opportunity from the Carnegie building to street level.

From those initial 3 concepts, a preferred option was selected. Over the next several weeks FEH worked to adjust this plan to conform to the feedback that was received from the City. Further site verification was completed to refine the concept to match the existing conditions of the building, and consultation was completed with the City's 3rd-party plans reviewer to verify that the proposed solutions and modifications were acceptable in relation to the International Building Code and International Existing Building Code as many elements were modifying existing conditions.

03 / MARSHALLTOWN CITY HALL

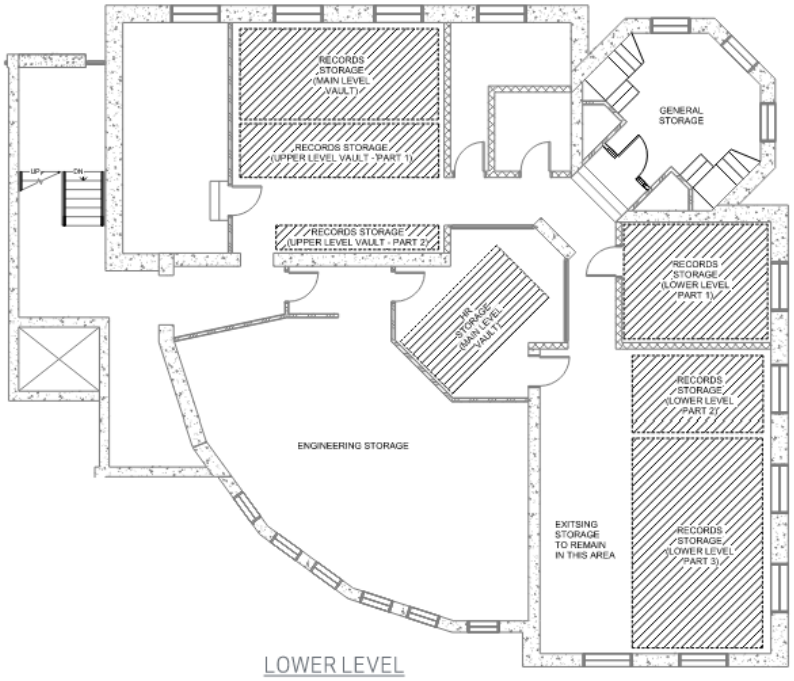
FINAL CONCEPT

The final concept drawings reflect the reorganization, prioritization, and future needs of the City of Marshalltown. Drawings are provided and described on the subsequent pages. Technical drawings from which budget numbers were derived may be found within the Appendix at the end of this report.

Lower Level: In the proposed layout, most all of the storage and records archiving is being re-located to the basement area. Based on FEH's analysis, the entirety of the basement area should suffice for the amount of current needs, and with the increasing amount of digital work being performed by the City, should be sufficient for future needs as well.

- CITY ADMINISTRATION
- PARKS & RECREATION
- FINANCE
- HOUSING & COMMUNITY DEV.
- ENGINEERING & PUBLIC WORKS
- HUMAN RESOURCES
- PARKING & CUSTODIAL
- FUTURE USE

1 ACCOUNTS RECEIVABLE
2 OFFICE MANAGER
3 FUTURE
4 FUTURE MARKETING MANAGER
5 DIRECTOR
6 PAYROLL SPECIALIST
7 ACCOUNTS PAYABLE
8 ACCOUNT MANAGER
9 FINANCE DIRECTOR
10 PARKS SUPERVISOR
11 RECREATION SUPERVISOR
12 INTERN
13 FUTURE
14 CITY ADMINISTRATOR
15 CITY CLERK
16 DIRECTOR
17 COMM. DEV. DIRECTOR
18 RENTAL INSPECTOR
19 RENTAL INSPECTOR
20 SEC. 8 HOUSING DIRECTOR
21 ASSIST. HOUSING DIRECTOR
22 LEAD ABATEMENT MANAGER
23 OFFICE MANAGER
24 MAYOR
25 PUBLIC WORKS DIRECTOR
26 ENGINEER II
27 G.I.S. MANAGER
28 ENGINEER I
29 CONSTRUCTION INSPECTOR
30 ENGINEERING ASSISTANT
31 BUILDING OFFICIAL
32 BUILDING INSPECTOR
33 OFFICE MANAGER
34 INTERN
35 STORMWATER MANAGER
36 CUSTODIAN
37 NUISANCE OFFICER
38 PARKING ENFORCEMENT



LOWER LEVEL

03 / MARSHALLTOWN CITY HALL

Main Level: Of the staff that currently reside in the original City Hall Building, the City Administrator, City Clerk and HR re-locate to the Carnegie main level area and the Finance and Accounting get spread throughout a fully remodeled Parks & Recreation Building main level area.

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Other existing Parks & Recreation staff, future staff, work areas, collaboration space, and the inclusion of a conference room are planned to be re-organized in this area. In the 'garage' room that currently provides storage area for the Parks & Recreation department, new office space is planned while the Parks & Recreation storage area is reduced to what is needed; presently this storage area is over-sized.

A new entry experience is also planned for the existing entrance into the main level of the Parks & Recreation Building. With additional departments now being housed in this area, a new welcome desk is required, and it is intended to be constructed with attack rated glazing in the event of any potential conflict with the public, providing safety for City staff. The entry area would still provide public access to the Council Chambers and public restrooms as needed.

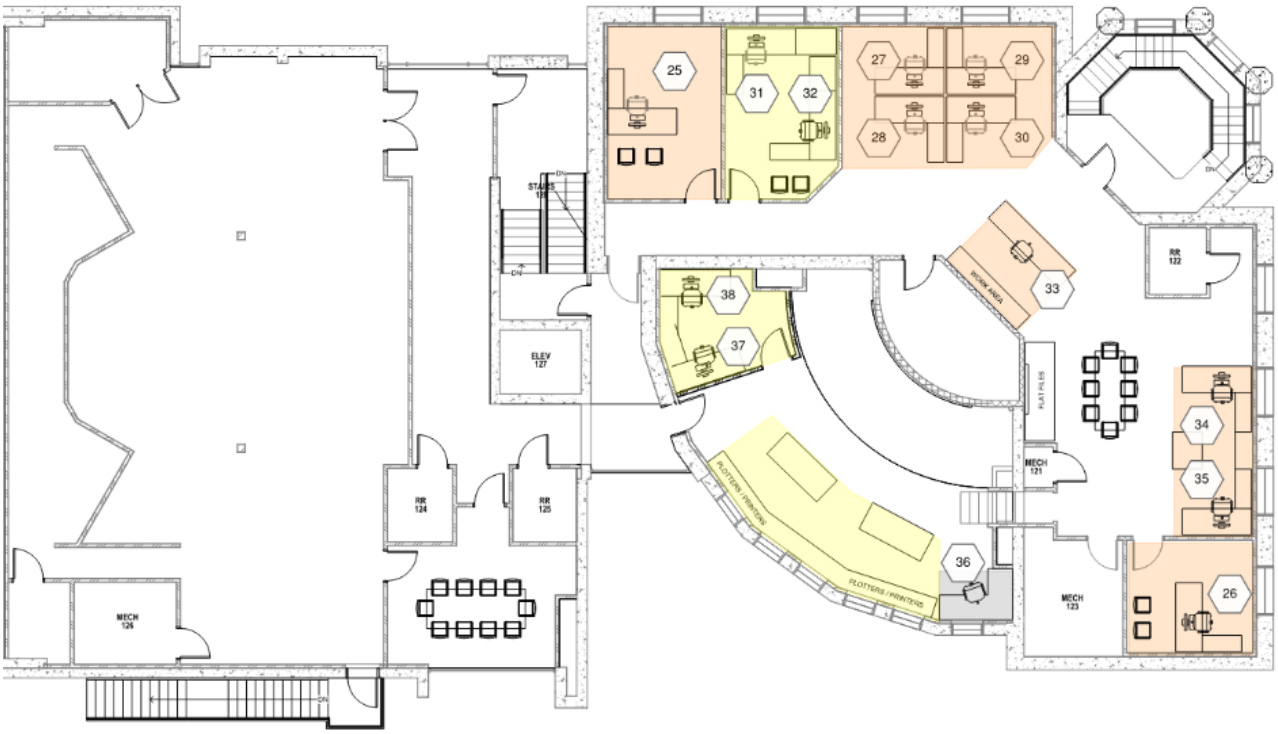
The remainder of the Main Level of the Carnegie Building provides space for a new Mayor's office and provides private offices for staff in the Housing & Community Development Department. New break area, collaboration meeting area, and work areas are also provided within the main level of the Carnegie Building.

03 / MARSHALLTOWN CITY HALL

Upper Level: The proposed plan intends to retain the majority of the current occupants of the upper level space, while re-organizing some of less efficiently used space. Currently, the upper level houses the Engineering & Public Works departments and houses space for large scale layout and printing areas, some records storage, as well as the necessary open work area needed for the functionality of these departments. The proposed plan moves the open work space and printing areas to the mezzanine area and provides more office space and a collaboration meeting space within the formal office area. Also within the formal office space is a private office reserved for a Building Official and Inspector to share. A new private office for the Nuisance Manager and Parking Enforcement personnel as well as a workstation for a custodian is now also provided on the Mezzanine. Major remodel is not required in the upper level, only minor changes to provide for these proposed changes.

- CITY ADMINISTRATION
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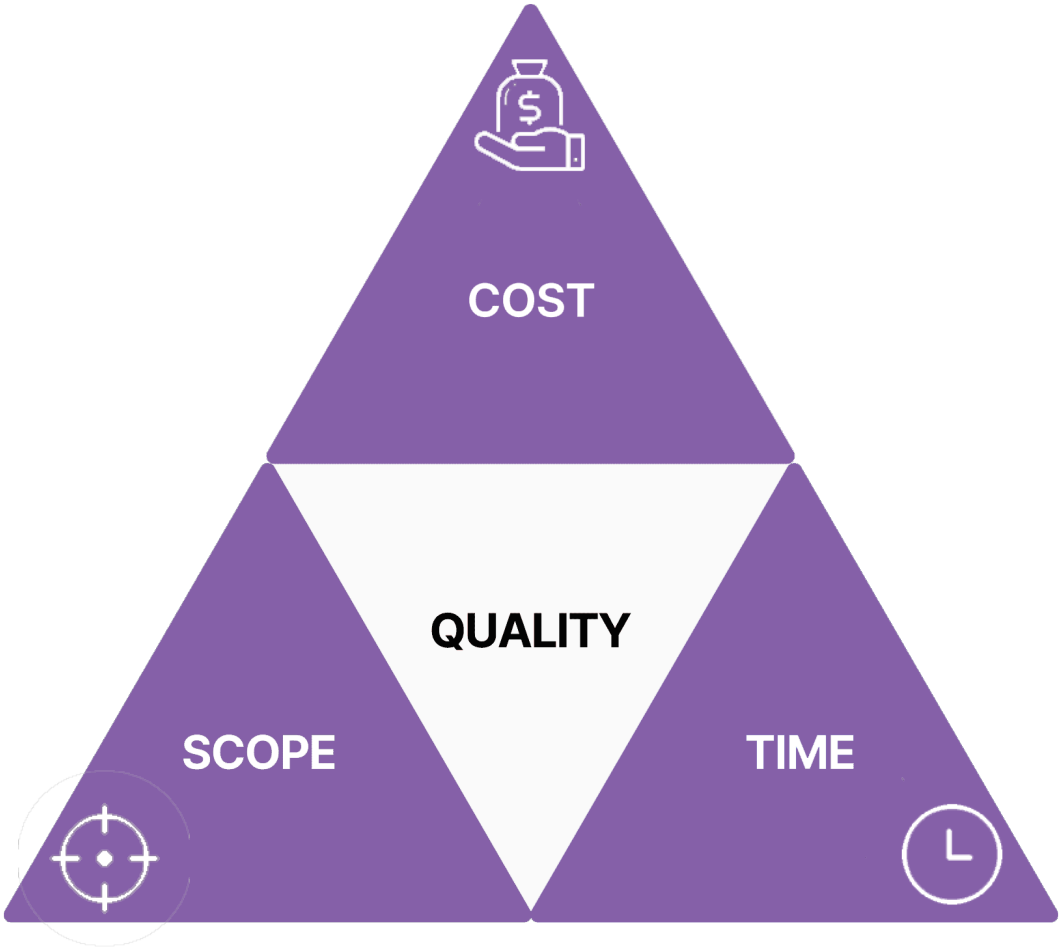
UPPER LEVEL

Other Considerations: Lastly, some attention is paid to accessibility between levels of the buildings. At the mezzanine of the Carnegie Building, a stairway has been removed to create space for additional office space; this stair was not essential and was not code compliant. The guardrail of the mezzanine will require some alteration in this area to be code compliant, but the ornate aesthetic of the railing is intended to remain. The main octagonal stair is also planned to have additional handrails installed within it to help support it be more code compliant as both a circulation path between levels, but also for the stair way to act as an emergency exit to the exterior. Finally, from the Council Chambers in the upper level of the Parks & Recreation Building, a new exterior opening is planned to be made in the SW corner of the room, and a new exterior stairway constructed so as to provide a secondary emergency exit out of the Council Chambers room.

Mechanical, Electrical, Plumbing: : Between these architectural plan changes, Mechanical, Electrical, and Plumbing modifications will also be necessary for these proposed changes for the building to function properly. This includes mostly ductwork modifications, electrical and communications additions, a new HVAC unit in the remodeled Parks and Recreation "garage" space, stairway heater replacements, and provisions for a new break room and custodial closet. Along with these modifications there are opportunities for additional alternates to be completed throughout the renovations. These alternates include replacement of existing electric unit heaters, updating existing plumbing fixtures, adding a bottle-filler feature to a water cooler, and upgrading existing office lighting. See the appendix for supplemental drawings, additional information pertaining to these necessary modifications, cost implications, and potential additional alternates.

Powered High Density Mobile Storage Solution: With the relocation of city staff from the Original City Hall Building, there is a need for additional record storage solutions within the Carnegie Building. In collaboration with Midwest Storage Solutions, FEH proposes installing a high density mobile storage solution utilizing the open storage space on the North wall and Southeast corner of the lower level in the Carnegie Building. The proposed system would be a Floorless Anti-Tip Rail System installed directly onto the slab. Supplemental drawings, pricing, and additional electrical modifications can be found within the Appendix of this study.

04 / BUDGET DEVELOPMENT



As part of this study, FEH Design was asked to develop construction cost information for use in developing a project budget for implementing the preferred concept. To help provide the most accurate market-rate estimates, FEH retained the services of Garling Construction, a General Contractor who has recently worked on projects in the Marshalltown area. Garling was able to walk through the facility in detail and verify its current condition, as well as review the past building remodel documents and the proposed removed plans provided by FEH.

Between the combination of estimated costs from Garling and RCE engineering, it is assumed the construction cost value of the proposed plans is between approximately $985,000 and **nearly** $1,100,000. An analysis of these costs is provided within the Appendix of this report.

Construction Phasing: As part of this process, conversations were also held regarding how construction may proceed as the building is occupied and would need to remain so throughout construction. It is assumed that construction would need to proceed in phases, most likely performed one building at a time and moving staff back-and-forth between different areas of each building between phases. There is a possibility that construction could potentially occur without phasing, which could eliminate a significant amount of time on the construction schedule, but would require all of the city staff to occupy the original City Hall building. For the duration of construction this would present accessibility, security, and efficiency concerns, but was determined it could potentially save approximately $22,000.

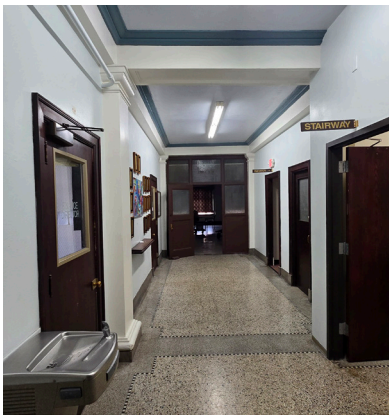
Based on this estimate, it is recommended that the City complete the project in phases.

05 / REIMAGINING THE ORIGINAL CITY HALL

The historic City Hall building was constructed in 1921 (two floors plus basement) with a two-story annex that was erected on the west end of the building at an unknown date. The basement level is primarily used for storage and mechanical space. An elevator addition/link was constructed in 1985-86 between City Hall and the old Police Department which serves all three levels of the historic City Hall. As part of the study, the City is looking to explore potential uses for the historic City Hall building if the City elects to move forward with relocating their offices currently housed in this building into the Carnegie and Parks & Recreation Buildings. Based on the potential uses, the City is interested in learning what, if any, reinvestments may need to be made to the building in order to sell it for its highest and best use and gain the most out of their investment.



Much of the interior of the historic City Hall building retains original character defining features and materials including terrazzo floors, hardwood trim, signage, ceiling moldings, space configurations, plaster, signage and other unique features. The fact that so much of the historic fabric of the building has been retained and maintained could be highly valuable to the appropriate Owner. The historic elements could continue to be retained and, where missing, be replicated in a reuse of the building by a different occupant. Enough of the elements are still present in the building which could be preserved that may be applicable for potential grants and historic tax credit opportunities.



With most of the historic City Hall building being vacated or not frequently utilized due to past staff relocations, these areas of the building are in need of refinishing and remodeling to be productively utilized. Other areas of the building are finished with asbestos containing material (ACM) in both floor tiles and ceiling finishes. It is also highly probable that wall materials, insulation materials, and adhesives in these areas may also be fraught with ACM.

A previous study performed by RCE revealed the HVAC units present in the building have surpassed their anticipated life cycle and will require replacement. It is assumed as part of this study that if the City relocates its staff into the other two buildings of the complex, they would elect to not upgrade the existing HVAC units in the historic City Hall, leaving this responsibility to the new Owner. The new Owner would then have the ability to select the appropriate type, quantity and location of units needed for this replacement task.



One main constraint of the existing building is related to its internal circulation, as it only contains one main stairwell to travel between levels. With a single staircase and a lack of a fire sprinkler system, the total occupant load of the building is constrained by the Building Code. Any remodel of the building would either require the addition of a second stairway, a sprinkler system or a combination of the two to allow for a significant increase in the total occupants of the building. Without these inclusions, the total occupant load of the building will be constrained.

Based on these takeaways, FEH believes the most appropriate new Owner of this facility would be an individual or organization who is familiar with the historic tax credit process and other grant opportunities through which they could most affordably upgrade the building to a new use. FEH recommends the City provide minimal upgrades to the building prior to any sale, as the new Owner would be able to maximize their potential incentives for remedies and repairs upon acquisition of the property. As a public entity, the City is limited in its ability to take advantage of many of these incentive programs without which it would be difficult to retain the character and aesthetics of the building or invest in an appropriate upgrade to the facility. New uses would likely be business occupancies with numerous private offices or work areas with low occupant loads such as administrative offices, studios, artist suites, hoteling stations, hospitality spaces or similar uses. The building could contain one main tenant or several individual business tenants utilizing shared common spaces. Basement areas would likely contain individual or shared storage spaces and Mechanical, Electrical, Plumbing and Maintenance areas. The main floor could contain retail or assembly type occupancies as long as accessibility and means of egress requirements are met without destroying the historic building character.

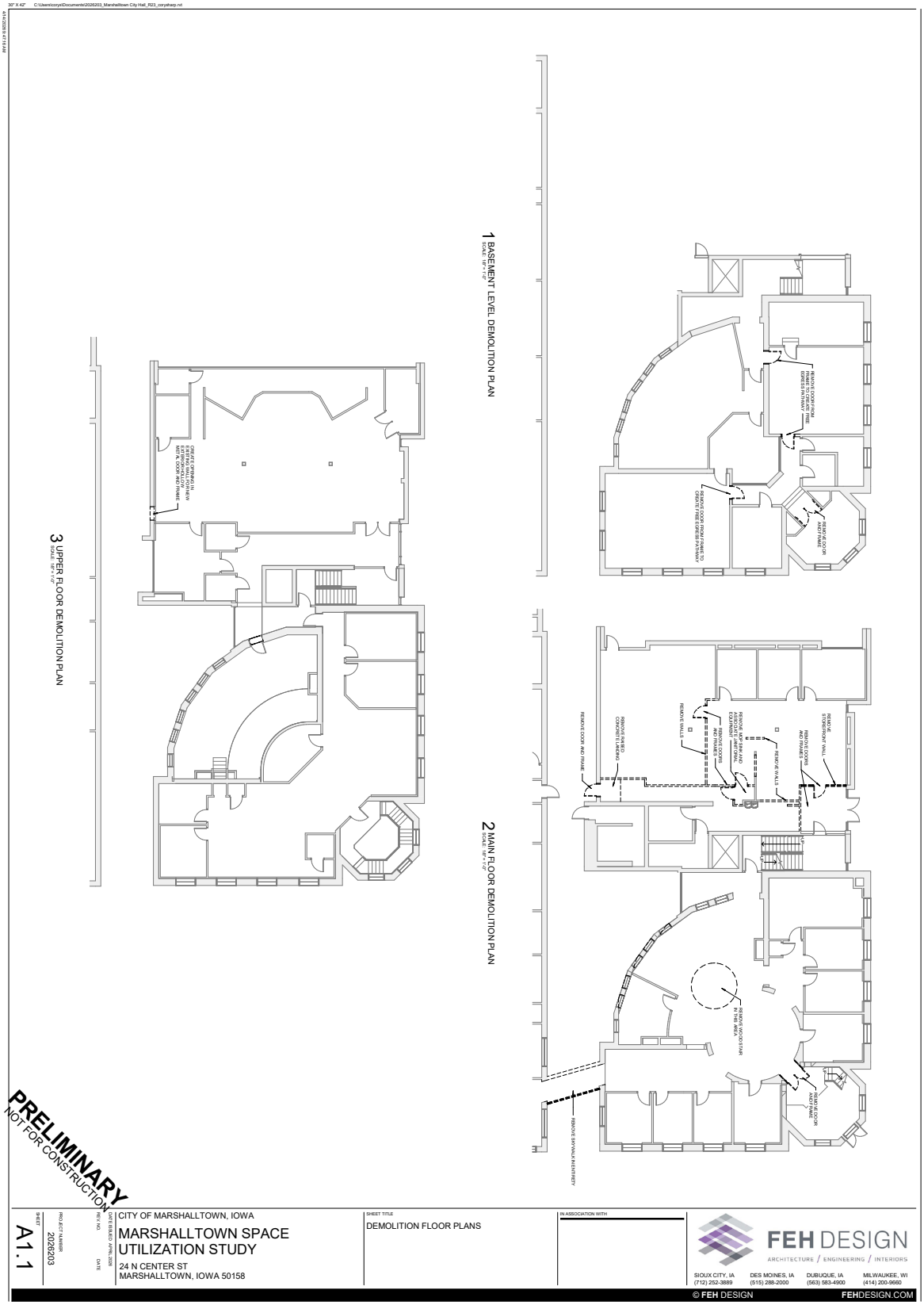
06 / OVERALL CONCLUSION

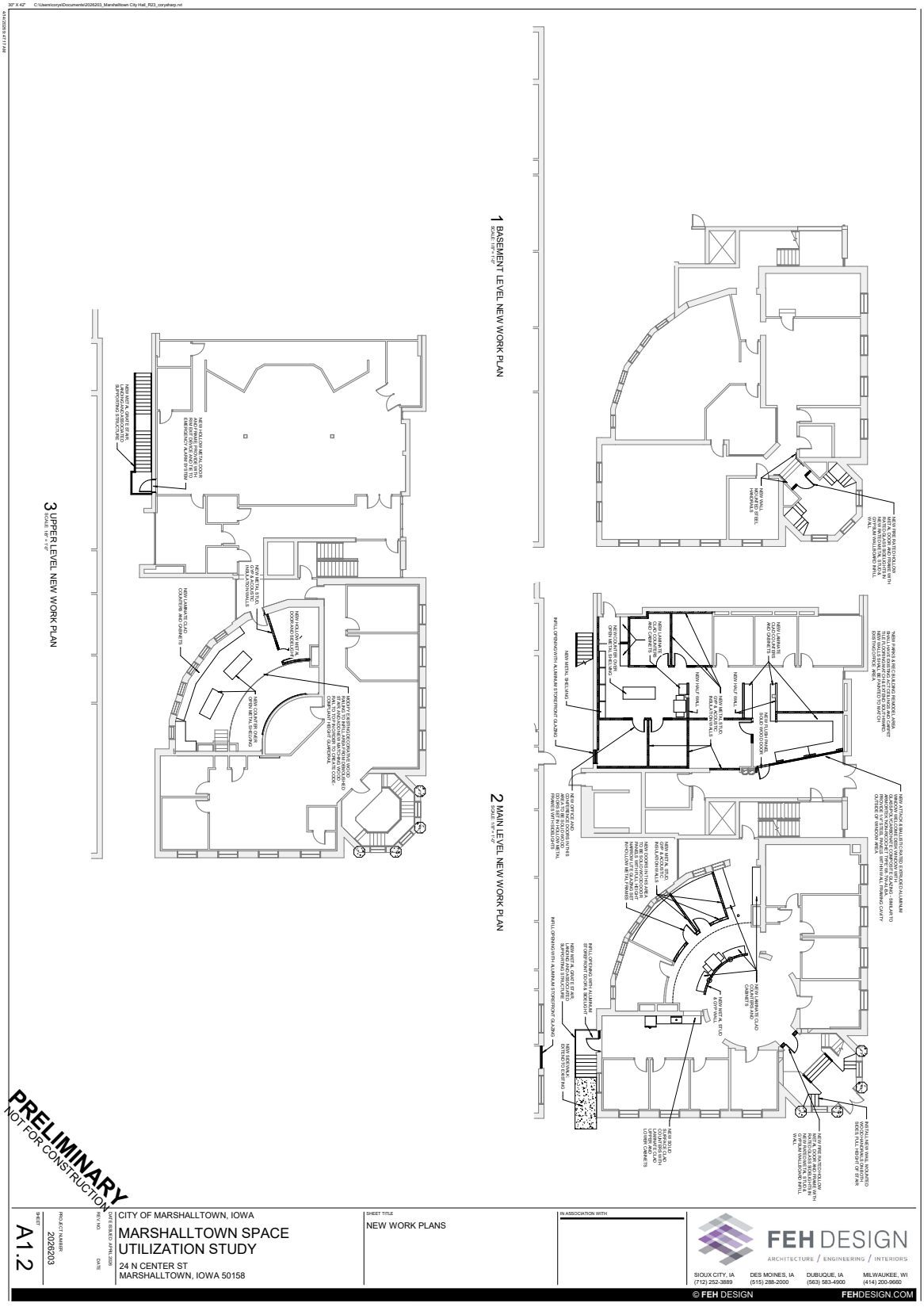
MARSHALLTOWN
MORE THAN EVER

MARSHALLTOWN CITY HALL

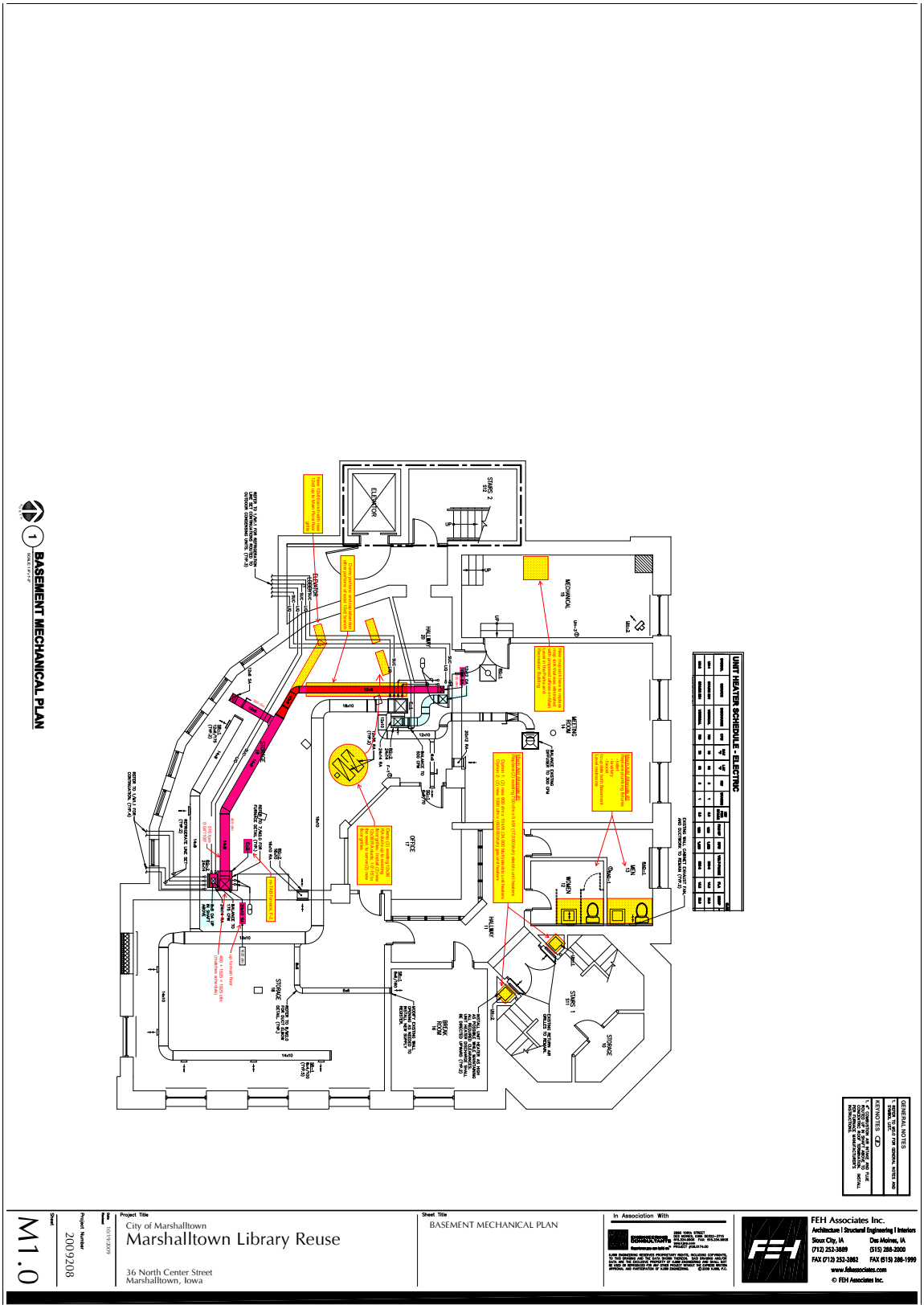
The Space Needs Study demonstrates that consolidating Marshalltown's City Administration into a modernized, two-building footprint is highly feasible. By integrating staff from the original City Hall building into a renovated Carnegie Library and Parks & Recreation building, the City can optimize its building assets while significantly improving operational efficiency. The proposed final concept balances the immediate spatial needs of re-located departments with long-term goals for future staff expansion and digitized record storage. Furthermore, the plan introduces critical updates to security and ADA compliance, including the integration of attack-rated glazing at the main welcome desk and the improvements of required emergency egress paths and accessibility.

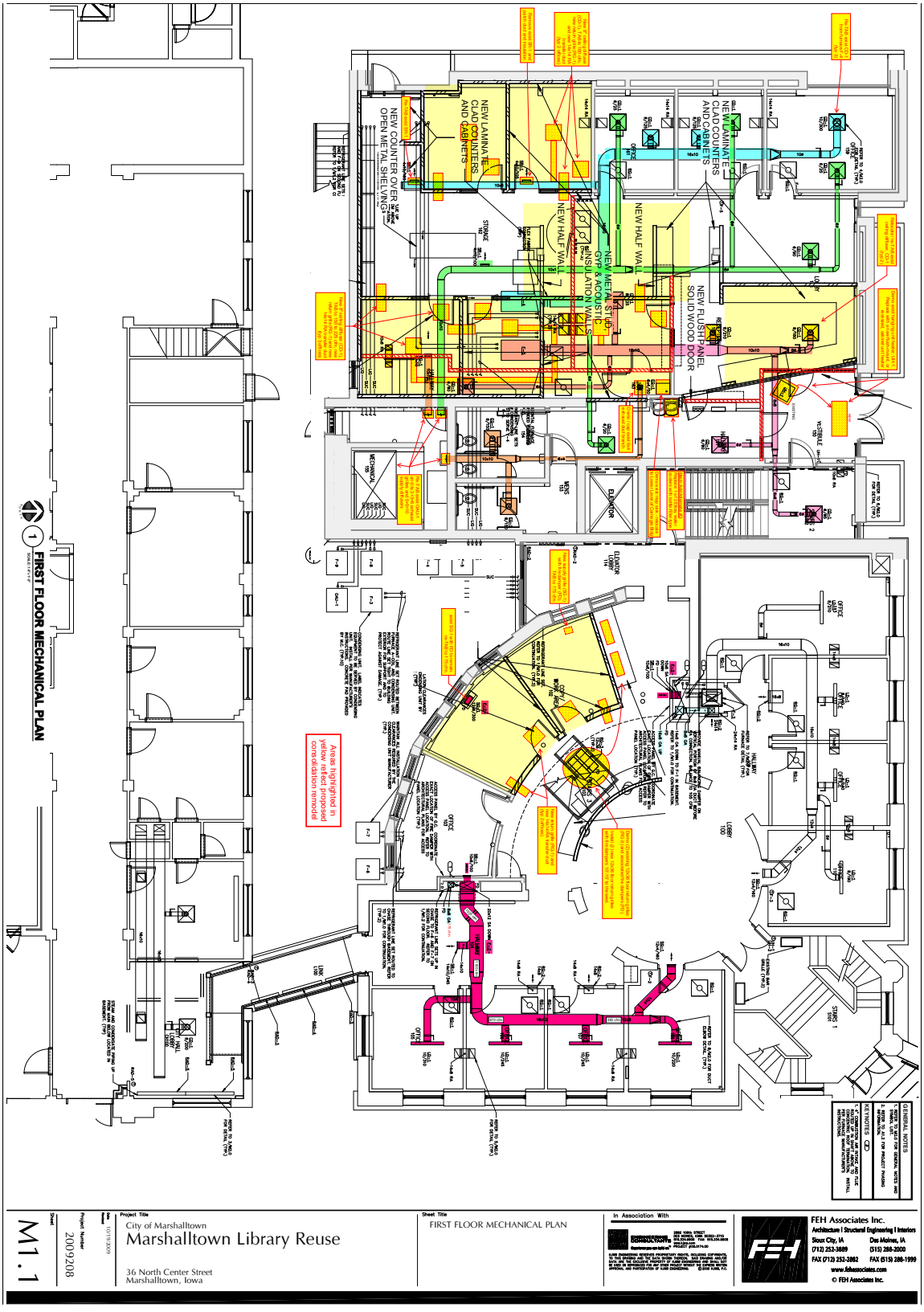
Moving forward, the City of Marshalltown must weigh the strategic financial and operational trade-offs outlined in the budget development phase. Implementing the preferred design concept carries an estimated construction cost value between approximately $985,000 and $1,100,000. While a single-phase construction schedule offers only a minimal cost savings by comparison, it would require all city staff to temporarily occupy the original City Hall, introducing substantial accessibility, security, and efficiency liabilities. Therefore, FEH Design recommends, if advancements such as those proposed in this report, executing the project via a multi-phase approach to ensure uninterrupted civic services. By adopting this phased master plan, Marshalltown may occupy a safe, accessible, and high-functioning municipal facility while unlocking the asset of a vacated 1921 City Hall building for future market sale.


30" X 42" C:\Users\corryn\Documents\2026203_Marshalltown City Hall_R23_corystharp.rvt
4/14/2026 4:11:04 AM
1 BASEMENT LEVEL DEMOLITION PLAN
SCALE: 1/8" = 1'-0"
REMOVE DOOR FROM FRAME TO CREATE FREE EDGES IN TUNNEL
REMOVE DOOR AND FRAME
REMOVE DOOR FROM FRAME TO CREATE FREE EDGES IN TUNNEL
2 MAIN FLOOR DEMOLITION PLAN
SCALE: 1/8" = 1'-0"
REMOVE DOOR AND FRAME
REMOVE RAISED CONCRETE LANDING
REMOVE WALLS
REMOVE ASSOCIATED PARTITIONAL COMPONENTS - REMOVE DOORS AND FRAMES
REMOVE WALLS
REMOVE STOREFRONT WALL
REMOVE DOOR AND FRAMES
REMOVE WALL SECTION IN THIS AREA
REMOVE DOOR AND FRAME
REMOVE SKYWALK ASSEMBLY
3 UPPER FLOOR DEMOLITION PLAN
SCALE: 1/8" = 1'-0"
CREATE OPENING IN EXISTING CONCRETE FLOOR SLAB AS REQUIRED FOR NEW ELEVATOR PIT
PRELIMINARY
NOT FOR CONSTRUCTION
SHEET A1.1
PROJECT NUMBER 2026203
REV 1 YR1
DATE
CITY OF MARSHALLTOWN, IOWA
MARSHALLTOWN SPACE UTILIZATION STUDY
24 N CENTER ST
MARSHALLTOWN, IOWA 50158
SHEET TITLE
DEMOLITION FLOOR PLANS
IN ASSOCIATION WITH
FEH DESIGN
ARCHITECTURE / ENGINEERING / INTERIORS
SIOUX CITY, IA (712) 252-3889
DES MOINES, IA (515) 288-2000
DUBUQUE, IA (563) 583-4900
MILWAUKEE, WI (414) 200-9660
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FEHDESIGN.COM


1 BASEMENT LEVEL NEW WORK PLAN
SCALE: 1/8" = 1'-0"
2 MAIN LEVEL NEW WORK PLAN
SCALE: 1/8" = 1'-0"
3 UPPER LEVEL NEW WORK PLAN
SCALE: 1/8" = 1'-0"
PRELIMINARY
NOT FOR CONSTRUCTION
CITY OF MARSHALLTOWN, IOWA
MARSHALLTOWN SPACE UTILIZATION STUDY
24 N CENTER ST
MARSHALLTOWN, IOWA 50158
SHEET TITLE
NEW WORK PLANS
IN ASSOCIATION WITH
FEH DESIGN
ARCHITECTURE / ENGINEERING / INTERIORS
SIOUX CITY, IA (712) 252-3889
DES MOINES, IA (515) 288-2000
DUBUQUE, IA (563) 583-4900
MILWAUKEE, WI (414) 200-9660
© FEH DESIGN
FEHDESIGN.COM
SHEET A1.2
PROJECT NUMBER 2026203
DATE ISSUED FOR PLANNING
REV NO.
DATE


CITY ADMINISTRATION
PARKS & RECREATION
FINANCE
HOUSING & COMMUNITY DEV.
ENGINEERING & PUBLIC WORKS
HUMAN RESOURCES
PARKING & CUSTODIAL
FUTURE USE
1 ACCOUNTS RECEIVABLE
2 OFFICE MANAGER
3 FUTURE
4 FUTURE MARKETING MANAGER
5 DIRECTOR
6 PAYROLL SPECIALIST
7 ACCOUNTS PAYABLE
8 ACCOUNT MANAGER
9 FINANCE DIRECTOR
10 PARKS SUPERVISOR
11 RECREATION SUPERVISOR
12 INTERN
13 FUTURE
14 CITY ADMINISTRATOR
15 CITY CLERK
16 DIRECTOR
17 COMM. DEV. DIRECTOR
18 RENTAL INSPECTOR
19 RENTAL INSPECTOR
20 SEC. 8 HOUSING DIRECTOR
21 ASSIST. HOUSING DIRECTOR
22 LEAD ABATEMENT MANAGER
23 OFFICE MANAGER
24 MAYOR
25 PUBLIC WORKS DIRECTOR
26 LEAD ENGINEER
27 G.I.S. MANAGER
28 ENGINEER
29 CONSTRUCTION INSPECTOR
30 ENGINEERING ASSISTANT
31 BUILDING OFFICIAL
32 BUILDING INSPECTOR
33 OFFICE MANAGER
34 INTERN
35 STORMWATER MANAGER
36 CUSTODIAN
37 NUISANCE MANAGER
38 PARKING ENFORCEMENT
LOWER LEVEL
UPPER LEVEL
MAIN LEVEL
PRELIMINARY
NOT FOR CONSTRUCTION
CITY OF MARSHALLTOWN, IOWA
MARSHALLTOWN SPACE UTILIZATION STUDY
24 N CENTER ST
MARSHALLTOWN, IOWA 50158
SHEET TITLE
PRESENTATION PLANS
IN ASSOCIATION WITH
FEH DESIGN
ARCHITECTURE / ENGINEERING / INTERIORS
SIOUX CITY, IA (712) 252-3889
DES MOINES, IA (515) 288-2000
DUBUQUE, IA (563) 583-4900
MILWAUKEE, WI (414) 200-9660
© FEH DESIGN
FEHDESIGN.COM
SHEET
A1.3
PROJECT NUMBER
2022203
DATE
REV NO.
DATE ISSUED
APRIL 2023


1 BASEMENT MECHANICAL PLAN
UNIT HEATER SCHEDULE - ELECTRIC
GENERAL NOTES
Project Title
City of Marshalltown
Marshalltown Library Reuse
36 North Center Street
Marshalltown, Iowa
Sheet Title
BASEMENT MECHANICAL PLAN
Project Number
2009208
Sheet
M1.0
In Association With
FEH Associates Inc.
Architecture | Structural Engineering | Interiors
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(712) 253-3689
FAX (712) 253-3862
Des Moines, IA
(515) 288-2000
FAX (515) 288-1999
www.fehassociates.com
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FIRST FLOOR MECHANICAL PLAN
NEW LAMINATE CLAD COUNTERS AND CABINETS
NEW COUNTER OVER OPEN METAL SHELVING
NEW HALF WALL
NEW METAL STUD, GYP & ACOUSTIC INSULATION WALLS
NEW FLUSH PANEL SOLID WOOD DOOR
Areas highlighted in yellow reflect proposed consolidation remodel
GENERAL NOTES
KEYNOTES
Project Title
City of Marshalltown
Marshalltown Library Reuse
36 North Center Street
Marshalltown, Iowa
Sheet Title
FIRST FLOOR MECHANICAL PLAN
In Association With
FEH Associates Inc.
Architecture | Structural Engineering | Interiors
Sioux City, IA
(712) 253-3689
FAX (712) 253-3882
Des Moines, IA
(515) 288-2000
FAX (515) 288-1999
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Project Number
2009208
Sheet
M1.1


1 SECOND FLOOR MECHANICAL PLAN
Areas highlighted in yellow indicate proposed construction scope
GENERAL NOTES
KEYNOTES
Project Title
City of Marshalltown
Marshalltown Library Reuse
36 North Center Street
Marshalltown, Iowa
Sheet Title
SECOND FLOOR MECHANICAL PLAN
Project Number
2009208
Sheet
M1.2
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RESOURCE CONSULTING ENGINEERS LLC

MECHANICAL AND PLUMBING NARRATIVE

CARNEGIE BUILDING:

Furnace, F-2, serves the south half of the Main Level of the Carnegie Building, including Copy/Work Area 102 and Office 103. This system would be modified to serve two proposed offices in Copy/Work Area 102.

Furnace, F-7, serves the south half of the Upper Level of the Carnegie Building, including Open Office 210. This system would be modified to serve proposed office in Open Office 210.

Energy recovery ventilator, ERV-1, provides pretreated outside air (ventilation air) to furnaces, F-2, F-7 and others. Airflow for this system would be tested, adjusted and balanced (TAB).

PARKS AND RECREATION BUILDING:

Furnace, F-4, serves the west half of the Main Level of the Parks and Rec Building, including Offices 159, 160 and 161 and the west portion of Storage 162. This system would be modified to serve two proposed offices in the west half of Storage 162.

Furnace, F-5, serves the east half of the Main Level of the Parks and Rec Building, including Lobby 156, Reception 157, the east portion of Storage 162 and other spaces. This system would be modified to serve proposed Reception Desk and three proposed offices in the east half of Storage 162.

Outside air unit, OAI-1, provides pretreated/dedicated ventilation air to furnaces, F-4, F-5 and others. Airflow for this system would be tested, adjusted and balanced (TAB).

The mop sink in Janitor 163 would need to be removed to accommodate proposed offices in the east half of Storage 162. Proposed relocation for this mop sink would be in Mechanical Room 15 in the Lower Level of the Carnegie Building.

ELECTRICAL NARRATIVE:

The existing electrical distribution system is a 600 Amp, 208Y/120V, 3-phase, 4-wire system with adequate branch panel coverage throughout the facility. There appears to be sufficient breaker space capacity in the existing branch panels to handle the additional circuits needed in proposed office spaces. No changes to the receptacles in existing office spaces are expected. Areas where new casework is proposed will require receptacles for general office equipment.

Proposed offices will receive new data devices as required to accommodate new layouts. New LED lighting and lighting controls will be provided in remodeled areas only. New wall-mounted area lighting and exit signage with integral batteries for emergency egress will need to be installed at proposed exiting locations.

The existing building lighting consists of fluorescent technology and in most spaces has lighting controls with occupancy sensors. An alternate is proposed to upgrade office area fluorescent lighting to LED lighting, "one-for-one", in non-remodeled areas of the Parks and Recreation Building. Existing lighting controls in office and conference spaces could remain as-is. These controls could be upgraded to include dimming controls, with user override, to match proposed remodeled areas.

Security and Access control components from the existing system will be added to proposed exterior doors and at the new Parks & Recreation Entry and Welcome desk. Minor modifications to the existing Fire Alarm systems will be needed to provide coverage in proposed spaces. Pull stations would be added at proposed exit doors.

07 / APPENDIX

CARNEGIE BUILDING - MECHANICAL COST IMPACTS

- Furnace, F-2:
  - Modify ductwork to serve two new Main Level offices adjacent to existing Office 103.
  - Add new return air (RA) grilles and RA transfer ducts to the two new offices.
  - Relocate two existing RA floor grilles from under stairs and replace with new grilles.
  - Test, adjust and balance (TAB) airflow to new and existing air outlets/inlets.

- Furnace, F-7:
  - Modify exposed ductwork to serve one new Upper Level office at north end of existing Open Office 210.
  - Add new RA grille and RA transfer duct to the new office.
  - Review existing fire damper access panel on in north wall of new office and move as needed to miss new intersecting partition wall.
  - TAB airflow to new and existing air outlets/inlets.

PARKS AND RECREATION BUILDING - MECHANICAL AND PLUMBING COST IMPACTS

- Furnace, F-4:
  - Modify ductwork to serve two new Main Level offices in the west side of existing Storage Room 162.
  - Add new supply air (SA) diffusers, RA grilles and RA transfer ducts to the two new offices.
  - Remove and patch existing SA register.
  - TAB airflow to new and existing air outlets/inlets.

- Furnace, F-5:
  - Modify ductwork to serve three new Main Level offices in the east side of existing Storage Room 162.
  - Add new supply air (SA) diffusers, RA grilles and RA transfer ducts to the three new offices.
  - Remove and patch existing SA register.
  - TAB airflow to new and existing air outlets/inlets.

- Outside Air Unit, OAU-1 (serves Furnaces F-4 and F-5 as well as City Council Chambers):
  - TAB airflow to new and existing air outlets/inlets due to modifications to Furnaces F-4 and F-5.

- Vestibule Ceiling-Hung Unit Heater, CUH-1:
  - Remove existing hanging unit heater and replace with a new ceiling-mounted, low-profile cabinet unit heater
  - Work includes reusing/relocating the electrical power service

- Mop Sink, EWC-1:
  - Demo existing mop sink, behind Elkay drinking fountains.
  - Demo and cap associated hot water, cold water, sanitary drain and vent services.
  - Install a new mop sink, and associated services, in existing Carnegie Building Lower Level Mechanical Room 15.

07 / APPENDIX

OVERALL PROJECT – MEP ADD ALTERNATE COST IMPACTS

- Add Alternate 1 – Replace two existing Lower Level unit heaters in the octagon stairwell:
  - Remove/demo two existing 5kW electric unit heaters, UH-1 and UH-2
  - Install two new 10kW electric unit heaters (twice the heating capacity of existing)
  - Rework electrical power service to new unit heaters

- Add Alternate 2 – Replace plumbing fixtures in two Lower Level restrooms:
  - Replace 2 toilets, 2 lavatories and 2 faucets and associated p-traps, water supplies and water stops

- Add Alternate 3 – Add Bottle-Filler to existing Electric Water Cooler, EWC-1:
  - Replace one of two existing Elkay water coolers - new water cooler to have bottle-filler feature

- Add Alternate 4 – Office Lighting:
  - Upgrade office area fluorescent lighting to LED lighting, "one-for-one", in non-remodeled areas of the Parks and Recreation Building
  - Existing lighting controls in office and conference spaces could remain as-is. These controls could be upgraded to include dimming controls, with user override, to match proposed remodeled areas

GARLING CONSTRUCTION, INC.

May 11, 2026

City of Marshalltown
Budget Scope of Work

CONFIDENTIAL

Carnegie Phase

General Requirements $111,028

- Bonds
- Permit
- Insurance
- Supervision
- Project Management
- Electronic Submittal
- Portable Toilets
- Mobilization
- Daily/Final Cleaning

Sitework $27,451

- Demolition – Interior & Exterior. Includes demolition of connector link.
- Removals and Sitework required for new exit stairs.
- Site/right of way/sidewalk permit

Concrete and Paving $3,920

- Concrete Foundation required for new exit stairs.
- New Concrete sidewalk adjacent to flagpole.

Masonry $4,480

- Patch Cast Stone Masonry Once Connecting link has been removed.

Metals $15,215

- Galvanized Bar Grate Stairs. – 4’ off the ground.
- 1 new set of metal handrails – painted @ basement as shown on plans.

- Cabinetry and Countertops
  - PLAM Cabinets and Tops. – Standard Finishes
- Misc. Rough Carpentry
- Temporary Partitions as necessary
- New Bannister and Facia @ Balcony
- New/Revised Handrails @ Main Front Stairs

Thermal & Moisture Protection $3,472

- Misc. Caulking

Openings $41,991

- (2) HM Doors and HM Frames – Stair Entry – 1 hr. rated
- Wood Doors and HM Frames
- Loose Glazing as required.
- Alum Storefront Window and Aluminum Storefront Door and Frame.

Finishes $37,611

- Non-Structural Metal Framing – Gypsum Board Assemblies
  - Steel Stud Framing
  - Sound Batt Insulation
  - Gypsum Board – Walls & Ceilings
    - Inc's new ceiling drywall at Office under loft for HVAC and Electrical revisions.
  - Misc. Patch and Repair
- Paint
  - Walls
  - Ceilings
  - HM Frames
  - Field Finish Hardwood Trims and Railings
- Flooring
  - Salvage Carpet Tile from new office Areas
  - Install new Carpet in new offices.
  - New VB @ any affected areas and new walls.

Specialties $5,193

- (2) 4x8 Marker Boards
- Misc Room Signage for new offices
- (8) Corner Guards
- (1) FE and FEC

CONFIDENTIAL

TOTAL Carnegie Phase ***$331,219***

ADD ALTERNATE #1: Add Refresh to basement restrooms. Demo old Kitchenette and install Mop Sink. Includes new paint, Flooring, Bath Specialties, and (1) Partition for each bathroom. Does not include new entry doors. Includes concrete removal and pour back for revised plumbing should ADA standards need to be met.

TOTAL ADD: ***$21,484***

Parks & Rec Phase

General Requirements **$163,888**

- Bonds
- Permit
- Insurance
- Supervision
- Project Management
- Electronic Submittal
- Portable Toilets
- Mobilization
- Daily/Final Cleaning

Sitework **$34,644**

- Demolition – Interior and exterior
  - Includes Sawing of exterior wall for new door @ 2nd level.
  - Includes Removal of elevated concrete floors and floor at old mop sink.
  - Includes other demo as indicated
- Removals and Sitework as necessary for installation of new stairs.

Concrete and Paving **$4,480**

- Concrete Footings for new exit stairs from 2nd level
- Concrete paving around new stairs
- Concrete Floor infills as required internally.

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Masonry **$7,280**

- Toothing in around new 2nd level door. Installation of a new lintel.
- Misc. Patch and Repair @ affected interior CMU Walls.

Metals **$49,784**

- Galvanized Bar Grate Stairs. Approx. 14' of elevation.
- ¼" Steel sheets covering entire customer Transaction window wall.

Carpentry **$46,788**

- Cabinetry and Countertops
  - PLAM Cabinets and Tops. – Standard Finishes
- Misc. Rough Carpentry
- Temporary Partitions as necessary

Thermal & Moisture Protection **$3,136**

- Misc. Joint Sealants

Openings **$60,883**

- HM Door and Frame – Exit only hardware – Second Level
- (6) Wood Door and HM Sidelight Frames
- Misc. Loose Glazing for sidelight Frames
- (2) 4x5 Ballistic Glass Transaction Windows and (1) 2x3) Transaction window @ stairwell.

Finishes **$114,589**

- Non-Structural Metal Framing – Gypsum Board Assemblies
  - Steel Stud Framing
  - Sound Batt Insulation
  - Gypsum Board – Walls & Ceilings
    - Inc's some misc. Soffits and Bulkheads
  - Misc. Patch and Repair
- Paint
  - Walls
  - Ceilings
  - HM Frames
  - Exterior Lintel
- Flooring
  - Install new carpet in remodel and new office areas. Carpet in offices not part of scope to remain.
  - Includes revised entry flooring where existing WOM exists.

CONFIDENTIAL

- New VB @ any affected areas and new walls.
- Acoustical Ceilings
  - New Ceilings in revised office areas and new offices in back garage. $5.5 carried/SF.

Specialties **$4,301**

- Misc. Room Signage
- Corner Guards for Outside Corners
- (1) FE and FEC
- (2) 4x8 Markerboards

TOTAL Parks & Rec. Phase ***$489,773***

*****DEDUCT $21,000 to run both projects concurrently*****

Excluded

- Sales Tax
- Builder's Risk Insurance
- Window Blinds
- Mechanical/Electrical Budgeting/Pricing
- Anything not listed above.

CONFIDENTIAL

We appreciate the opportunity to earn your business.

Sincerely,

Troy Pins - President; Jacob Lieb - Estimator
319-398-3340
tpins@garlingconstruction.com; jlieb@garlingconstruction.com

RESOURCE CONSULTING ENGINEERS LLC

BASE PROJECT - MEP OPINIONS OF COST

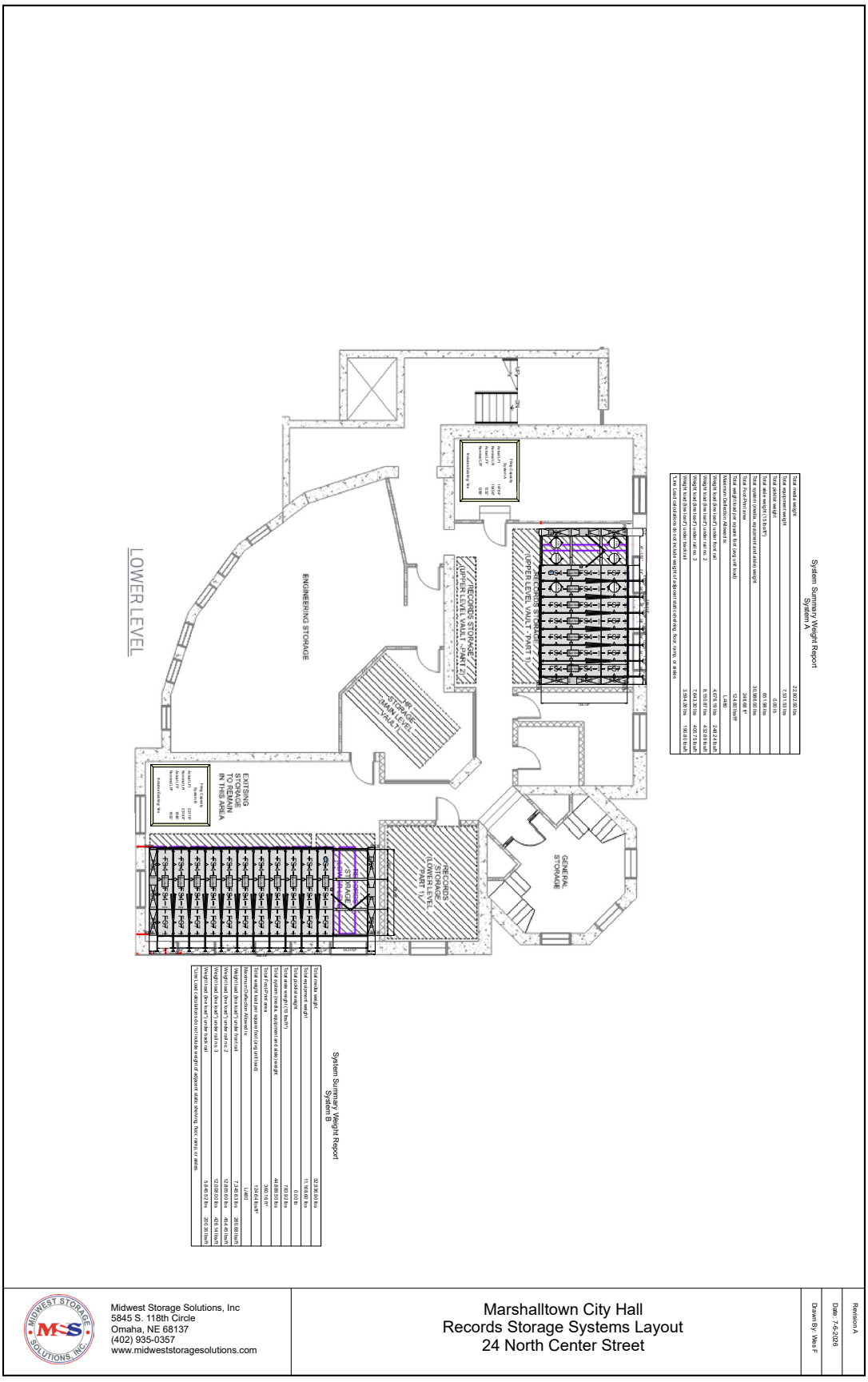
All line items listed above under "MEP Systems in the Original Carnegie Building" and "MEP Systems in the City Council / Parks and Rec Building" are included in this section. This Opinion of Cost includes subcontractor costs and associated MEP engineering costs. General Contractor markup and project contingencies are not included. Bonding and insurance costs are also not included.

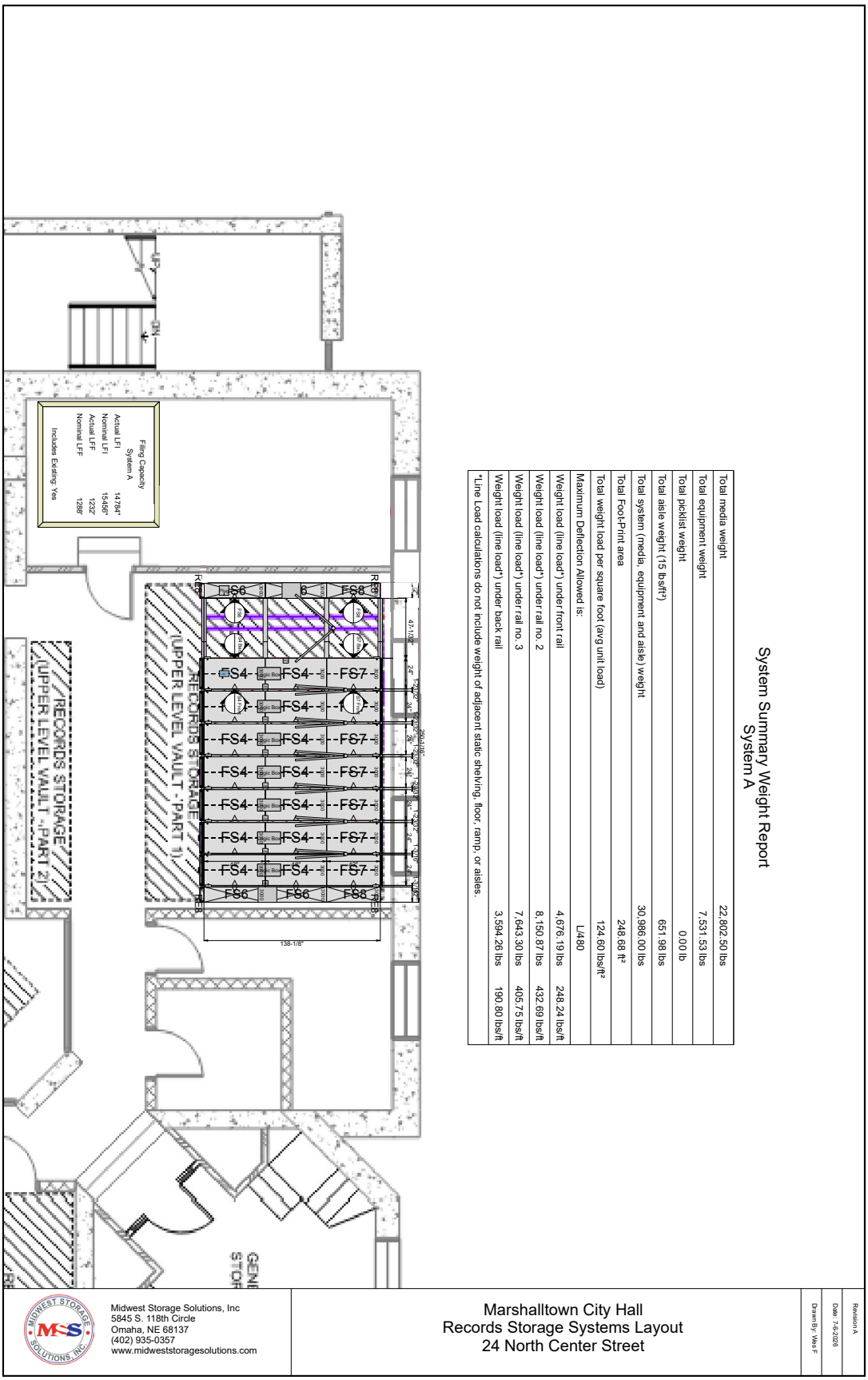
Base Project Opinion of Cost, including Construction, Engineering and 10% Contingency: **$170,000**

ADD ALTERNATES - MEP OPINIONS OF COST

The following "Add Alternate" Opinions of Cost, include subcontractor costs and associated MEP engineering costs. General Contractor markup and project contingencies are not included. Bonding and insurance costs are also not included.

- Add Alternate 1 – Replace two existing Lower Level unit heaters in the octagon stairwell: **$29,800**
- Add Alternate 2 – Replace two existing Lower Level unit heaters in the octagon stairwell: **$4,700**
- Add Alternate 3 – Add Bottle-Filler to existing Electric Water Cooler, EWC-1: **$3,700**
- Add Alternate 4 – Replace Lighting in non-remodeled office areas: **$23,400**

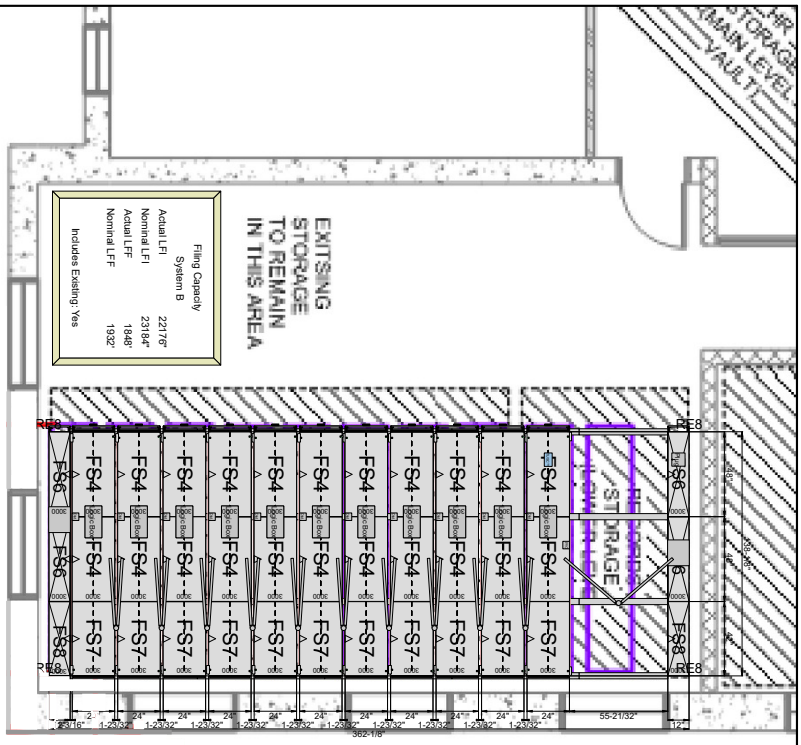

LOWER LEVEL
ENGINEERING STORAGE
RECORDS STORAGE - UPPER LEVEL VAULT - PART 2 OF 2
RECORDS STORAGE - UPPER LEVEL VAULT - PART 1 OF 2
RECORDS STORAGE - MAIN LEVEL VAULT
EXISTING STORAGE TO REMAIN IN THIS AREA
GENERAL STORAGE
RECORDS STORAGE - LOWER LEVEL VAULT - PART 1 OF 2
RECORDS STORAGE - LOWER LEVEL VAULT - PART 2 OF 2
System Summary Weight Report
System A
System Summary Weight Report
System B
Midwest Storage Solutions, Inc
5845 S. 118th Circle
Omaha, NE 68137
(402) 935-0357
www.midweststoragesolutions.com
Marshalltown City Hall
Records Storage Systems Layout
24 North Center Street
Revision A
Date: 7-6-2026
Drawn By: Wes F



System Summary Weight Report
System A

Total media weight	22,802.50 lbs
Total equipment weight	7,531.53 lbs
Total picklist weight	0.00 lb
Total aisle weight (15 lbs/ft²)	651.98 lbs
Total system (media, equipment and aisle) weight	30,986.00 lbs
Total Foot-Print area	248.68 ft²
Total weight load per square foot (avg unit load)	124.60 lbs/ft²
Maximum Deflection Allowed is:	L/480
Weight load (line load*) under front rail	4,676.19 lbs 248.24 lbs/ft
Weight load (line load*) under rail no. 2	8,150.87 lbs 432.69 lbs/ft
Weight load (line load*) under rail no. 3	7,643.30 lbs 405.75 lbs/ft
Weight load (line load*) under back rail	3,594.26 lbs 190.80 lbs/ft

*Line Load calculations do not include weight of adjacent static shelving, floor, ramp, or aisles.



System Summary Weight Report
System B

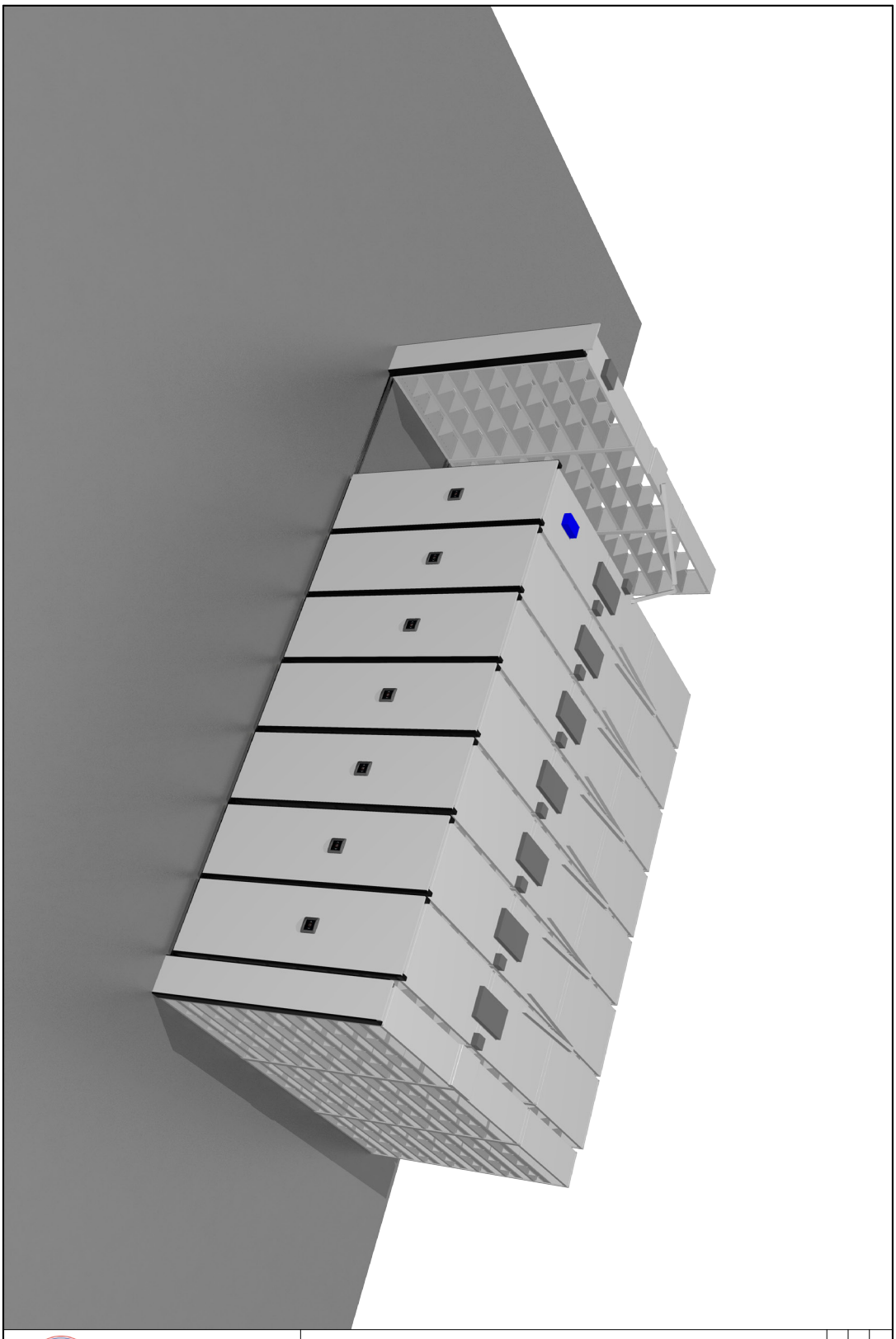
Total media weight	32,936.90 lbs
Total equipment weight	11,168.60 lbs
Total picklist weight	0.00 lb
Total aisle weight (15 lbs/ft²)	783.92 lbs
Total system (media, equipment and aisle) weight	44,889.50 lbs
Total Foot-Print area	360.16 ft²
Total weight load per square foot (avg unit load)	124.64 lbs/ft²
Maximum Deflection Allowed is:	L/480
Weight load (line load*) under front rail	7,345.63 lbs 260.68 lbs/ft
Weight load (line load*) under rail no. 2	12,805.60 lbs 454.45 lbs/ft
Weight load (line load*) under rail no. 3	12,008.00 lbs 426.14 lbs/ft
Weight load (line load*) under back rail	5,645.52 lbs 200.35 lbs/ft

*Line Load calculations do not include weight of adjacent static shelving, floor, ramp, or aisles.

Midwest Storage Solutions, Inc
5845 S. 118th Circle
Omaha, NE 68137
(402) 935-0357
www.midweststoragesolutions.com

Marshalltown City Hall
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24 North Center Street

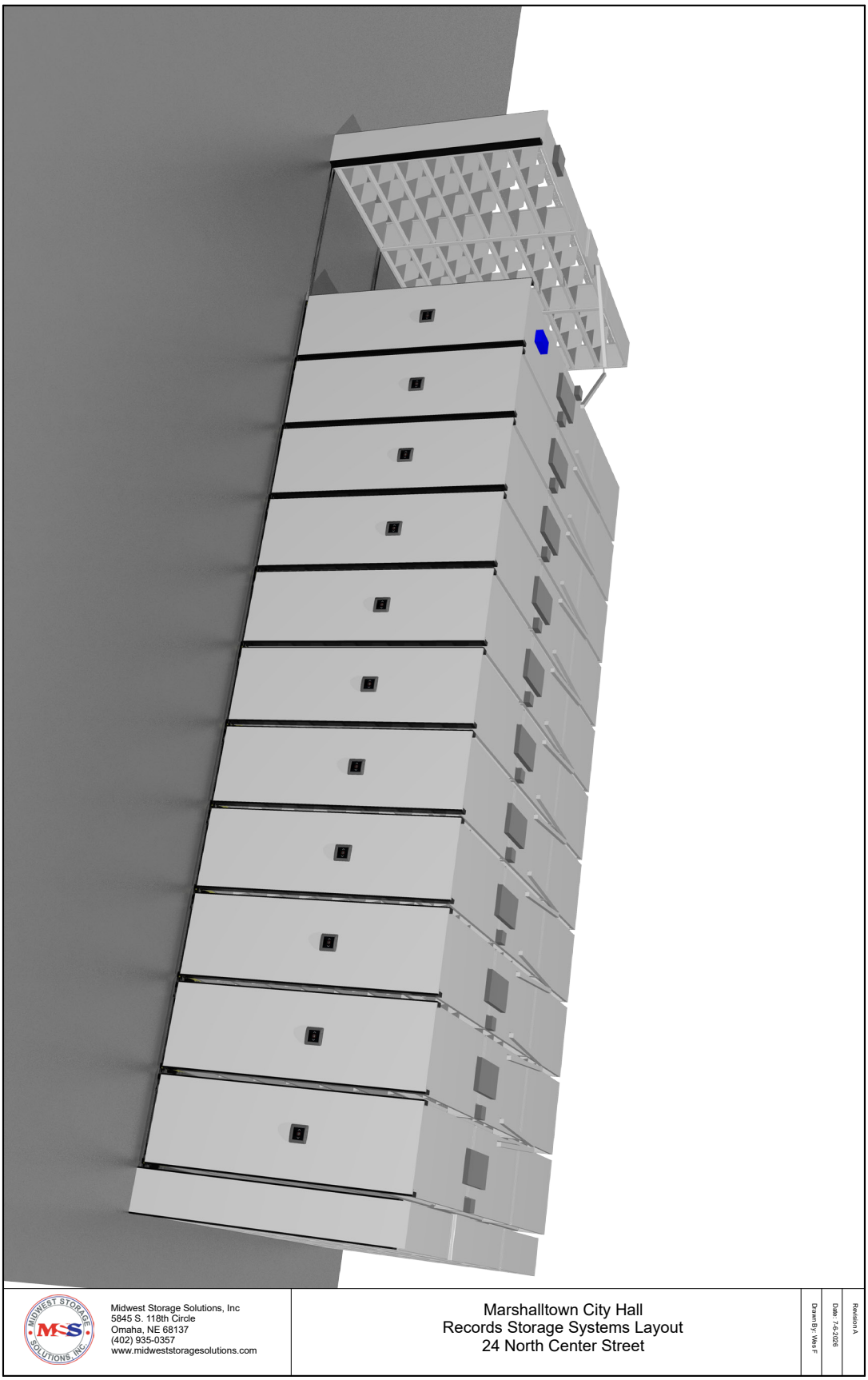
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Date: 7-6-2026
Drawn By: Wes F



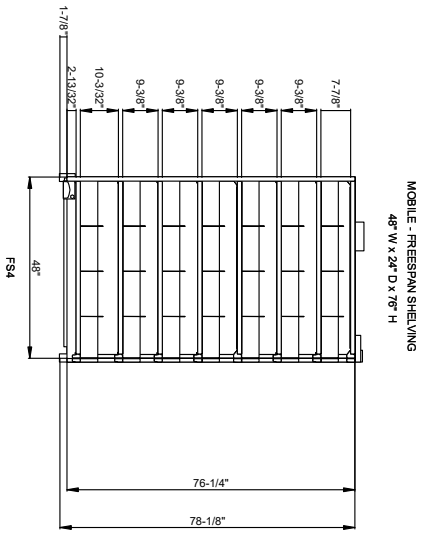
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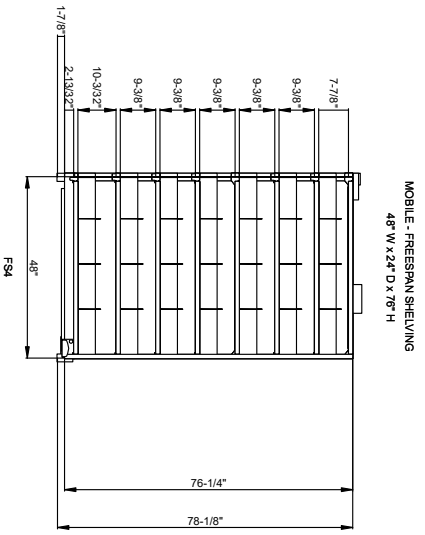
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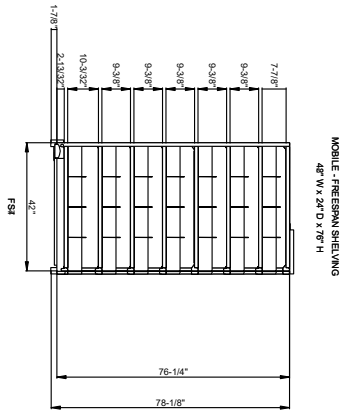
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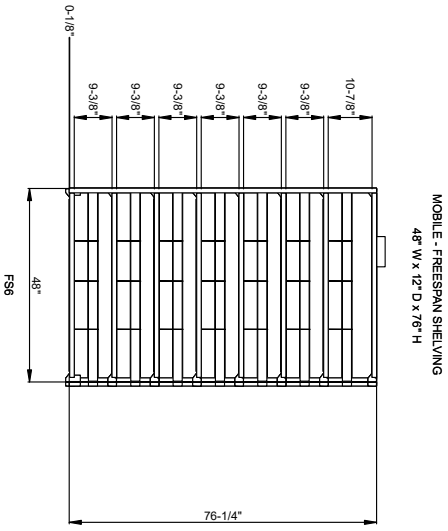
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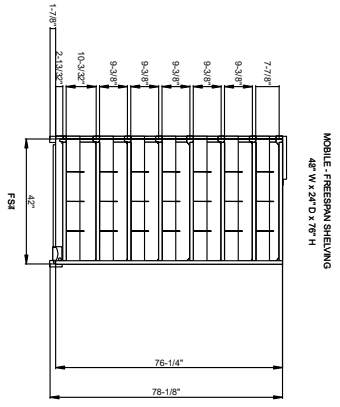
FS7 Back



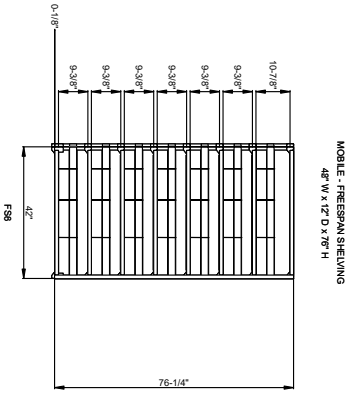
FS6



FS7 Front



FS8



POWERED HIGH DENSITY MOBILE STORAGE

Delivery and Installation of Spacesavers Eclipse Powered, Wheelhouse Mobile Carriages. Designed with Floorless Rail with Built-In Anti-Tip Device and 4Post Freespan Shelving. The Floorless Rail

MEP Systems:
Review of the 2021 International Fire Code and discussions with the Fire Marshal show the existing fire alarm system, with area smoke detection, should be adequate for the proposed area's of high density mobile storage. There are not any anticipated impacts on the lower level HVAC system. Power supply to the storage system will need to be on a dedicated 120 VAC, 60 Hz, 20-amp circuit and include a dedicated ground wire to the distribution source.

Pricing:

Spacesaver Eclipse Powered Wheelhouse Mobile Carriages (Delivery and Installation, pricing per the terms of Spacesaver's Sourcewell Contract)	$165,616.24
Electrical Connections	$ 1,500.00
General Contractor Overhead & Profit	$ 16,716, 62
	$183,882,86



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Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Clayton Ender, Assistant Director, Housing & Community Development
Meeting Date:	July 13, 2026
Re:	Data Center Regulations

Strategic Plan Objective:

Recommended:

Budget Impact:

Description/Background:

On June 22, 2026, the City Council discussed potential regulatory approaches related to future data center development within the City of Marshalltown, including the possibility of establishing a temporary moratorium on data center development.

Following discussion, a motion to impose a moratorium did not receive majority support. The City Council subsequently approved a motion directing staff to work with the City's economic development team to establish a process requiring future data center developments to enter into development agreements with the City Council.

Following the meeting, staff reviewed the legal and procedural mechanisms available to require development agreements for future data center projects. In consultation with the City Attorney, staff determined that the City does not currently have a codified mechanism to require a development agreement solely through the zoning approval process unless a project includes a request for economic development incentives, public financial participation, or another negotiated agreement between the City and the developer.

In response to the City Council's discussion regarding potential data center development, staff has completed a review of the City's current zoning regulations and applicable planning considerations. This review outlines the City's current regulatory authority, how data centers are classified under the existing Zoning Ordinance, and the existing tools available to evaluate

and address potential impacts associated with future development.

The review determined that data centers are appropriately classified as Major Utility uses under the current Zoning Ordinance pursuant to the Zoning Administrator's authority for unlisted uses under § 156.C.010 (New and Unlisted Uses). As Major Utility uses, data centers are not permitted by right or prohibited in any zoning district but may be considered through the Special Use Permit process. This process provides an opportunity for site-specific review and allows the Board of Adjustment to impose conditions addressing compatibility, infrastructure capacity, site design, noise, vibration, stormwater, lighting, and other potential impacts.

Staff's review also evaluated common regulatory approaches used by other jurisdictions, including enhanced setbacks, infrastructure studies, operational standards, architectural requirements, and development agreements. While Marshalltown does not currently have data center-specific regulations, many potential impacts associated with these facilities are addressed through existing zoning requirements, performance standards, and the Special Use Permit process. Additional data center-specific regulations would require future policy direction and potential amendments to the City Code.

Based on this review, staff is seeking direction from the City Council regarding whether additional data center-specific regulations or policy measures should be pursued. Potential options may include maintaining the current regulatory framework, initiating amendments to the City Code, developing additional review criteria, or establishing other policy tools for consideration. Any future regulatory changes would require additional discussion and direction from the City Council.

A detailed analysis of current regulations and comparison to commonly used data center planning practices is attached to this report.

Attachments:

1. How Data Centers Are Regulated in Marshalltown Fact Sheet

Data Centers and Zoning in Marshalltown

Current Regulatory Framework and Planning Considerations

How Data Centers Are Regulated in Marshalltown

The Marshalltown Zoning Ordinance does not specifically define or regulate “data centers.” Pursuant to § 156.C.010 (New and Unlisted Uses), the Zoning Administrator is authorized to determine whether an unlisted use fits within an existing land use category or is functionally similar to a listed use.

Based on the current zoning ordinance, the Zoning Administrator has determined that data centers are classified as Major Utility uses. This determination is based on the inclusion of telephone exchanges within the Major Utility use category, the ordinance definition of telecommunications, and the functional role of data centers as communications infrastructure that receives, processes, stores, and transmits digital information through telecommunications networks.

While data centers may share physical characteristics with industrial or warehousing facilities, including large building footprints and infrastructure-intensive systems, their principal function is not the manufacture, assembly, storage, or distribution of physical goods or freight. Instead, they operate as communications infrastructure, aligning most closely with the Major Utility use category under the current ordinance.

Zoning District Applicability

Under § 156.C.003 (Use Table), Major Utility uses are permitted in all zoning districts only through approval of a Special Use Permit.

Accordingly, data centers are:

- Not permitted by right in any zoning district
- Not prohibited in any zoning district
- Eligible for consideration in all zoning districts through the Special Use Permit process

While eligible citywide, large-scale facilities are generally expected to locate in areas with sufficient land area, utility infrastructure capacity, and separation from sensitive land uses, subject to zoning district requirements and site-specific review.

Special Use Permit Process

Data centers require approval through the City's Special Use Permit process under § 156.C.005 and § 156.J.005.

A Special Use Permit determines whether a use may be established at a specific location and under what conditions. Approval does not authorize construction; additional building permits and applicable local, state, and federal approvals are required.

Review Process

1. Staff Review – Application reviewed by the Zoning Administrator
2. Plan and Zoning Commission – Public meeting and recommendation to the Board of Adjustment
3. Board of Adjustment – Public hearing and final decision (approve, approve with conditions, or deny)

Review Standards

The Board of Adjustment evaluates whether the proposed use:

- Is compatible with surrounding properties
- Provides adequate public services and infrastructure
- Incorporates appropriate site design, buffering, lighting, circulation, and parking
- Minimizes adverse impacts such as noise, lighting, and other nuisances
- Protects the use and functionality of surrounding properties

Conditions of approval may be imposed to mitigate potential impacts of the development.

Best Practices and Marshalltown's Current Regulations

As data center development has expanded nationwide, many jurisdictions have adopted standards addressing the unique operational characteristics of these facilities. While Marshalltown does not currently have data center-specific regulations, many commonly used planning practices are addressed through existing zoning provisions, performance standards, and the Special Use Permit process.

Land Use Review

Best Practice: Jurisdictions commonly classify data centers as utility, industrial, or standalone uses and require discretionary review to evaluate site-specific impacts such as infrastructure capacity, compatibility, and operational intensity.

Marshalltown: Data centers are classified as Major Utility uses and require approval through the Special Use Permit process. This provides a mechanism for site-specific review and the ability to impose conditions to address potential impacts.

Infrastructure (Power and Water)

Best Practice: Data centers require substantial electrical capacity and, depending on cooling systems, may also require significant water resources. Many jurisdictions evaluate utility capacity early in the review process and, in some cases, require additional studies addressing long-term demand, redundancy, or system impacts.

Marshalltown: The City does not regulate energy or water consumption by land use type. Instead, infrastructure adequacy—including electrical service, water supply, sanitary sewer capacity, and transportation access—is evaluated through the development review and Special Use Permit process. This ensures sufficient public infrastructure is available to support proposed development without negatively impacting existing service levels. Utility-specific studies or ongoing operational monitoring are not currently required but may be requested during engineering or permitting review as needed.

Setbacks

Best Practice: Many jurisdictions establish enhanced setbacks from residential uses for data centers, commonly ranging from approximately 200 to 500 feet, to reduce potential noise, visual, and operational impacts.

Marshalltown: The City applies standard zoning district setback requirements and does not establish data center-specific separation standards. Any additional setback requirements would require ordinance amendment. In practice, areas suitable for large-scale utility or industrial

development are generally located more than 1,000 feet from the majority of residential areas, subject to zoning district patterns and infrastructure availability.

Noise

Best Practice: Data centers often incorporate continuous mechanical cooling systems and periodic generator testing, prompting many jurisdictions to establish specific noise limits and testing restrictions, particularly for nighttime or residential conditions.

Marshalltown: Chapter 134 of the City Code establishes maximum permissible sound levels by zoning district, including a residential nighttime limit of 50 decibels (10:00 p.m. to 7:00 a.m.), which is generally consistent with commonly recommended standards. Generator testing schedules are not specifically regulated but may be addressed through Special Use Permit conditions where appropriate.

Vibration

Best Practice: Jurisdictions may address vibration impacts from mechanical systems and backup generators, particularly where facilities are located near sensitive uses.

Marshalltown: Vibration is regulated under the City's performance standards, which establish thresholds designed to protect adjacent properties. Temporary construction vibration during permitted hours and vibration from transportation sources are exempt.

Air Quality

Best Practice: Air quality considerations typically focus on backup generator emissions, permitting compliance, and construction-related dust control.

Marshalltown: Air quality must comply with applicable state and federal standards. Any emissions regulated under the federal Clean Air Act must demonstrate compliance. Construction activities must also control wind-blown dust.

Environmental Performance Standards

Best Practice: Many jurisdictions apply comprehensive environmental standards addressing noise, vibration, air quality, water quality, glare, stormwater, and erosion, often as the primary regulatory tool for operational impacts.

Marshalltown: The City's performance standards regulate noise, vibration, air quality, water quality, glare, erosion, and stormwater impacts. These standards apply to all development and ensure compatibility with surrounding land uses. Key provisions include compliance with noise limits, stormwater and erosion control requirements, glare mitigation, underground utility placement where feasible, and general use compatibility standards.

Architecture

Best Practice: To reduce industrial visual impacts, jurisdictions often require façade articulation, material variation, massing breaks, and design elements that reduce scale and improve compatibility with surrounding areas.

Marshalltown: Architectural standards are governed by the applicable zoning district. While data center development would most likely be located in the GI General Industrial District due to its infrastructure and land area needs, that district does not include general architectural design requirements. However, through the Special Use Permit process, the Board of Adjustment may impose reasonable design or site-plan conditions where necessary to mitigate adverse impacts and ensure compatibility with surrounding development.

Development Agreements

Best Practice: Some jurisdictions utilize development or community benefit agreements to address infrastructure improvements, construction impacts, workforce considerations, emergency preparedness, and long-term site planning.

Marshalltown: Development agreements are not currently required for data center projects but may be considered where appropriate and authorized.

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Mike Ladehoff, Mayor
Carol Webb, City Administrator
24 North Center Street
Marshalltown, IA 50158
PH 641.754.5701 • FX 641.754.5717

To:	Mayor and City Council
From:	Heather Thomas, Public Works Director
Meeting Date:	July 13, 2026
Re:	Repairing Airport Wind Storm Damage

Strategic Plan Objective:
No specific objective.

Recommended:
Provide direction to city staff regarding procuring materials and vendors related to airport damage repairs. City staff request authorization to continue material/vendor procurement through non formal means (no public bid lettings) and methods for building and campus repairs when timing is deemed important to continue securing or improve safety of the campus, minimize impact and disruption to tenants and operations, restore building hangar functionality as & when authorized by our insurance provider (ICAP) and allowed by Iowa Code.

Budget Impact:
The city is working through our insurance provider on utilizing our coverage. It is our intent that the work being discussed in this item will all be included in the claim. We have requested a Statement of Loss, Deductibles, ICAP payment, and other information from ICAP.

Description/Background:
A windstorm significantly damaged our Marshalltown Municipal Airport campus on Wednesday, June 17th, 2026. Most importantly though, there were no injuries as a result of the storm. On June 24th, 2026, the Mayor declared a state of emergency as a result of that storm.

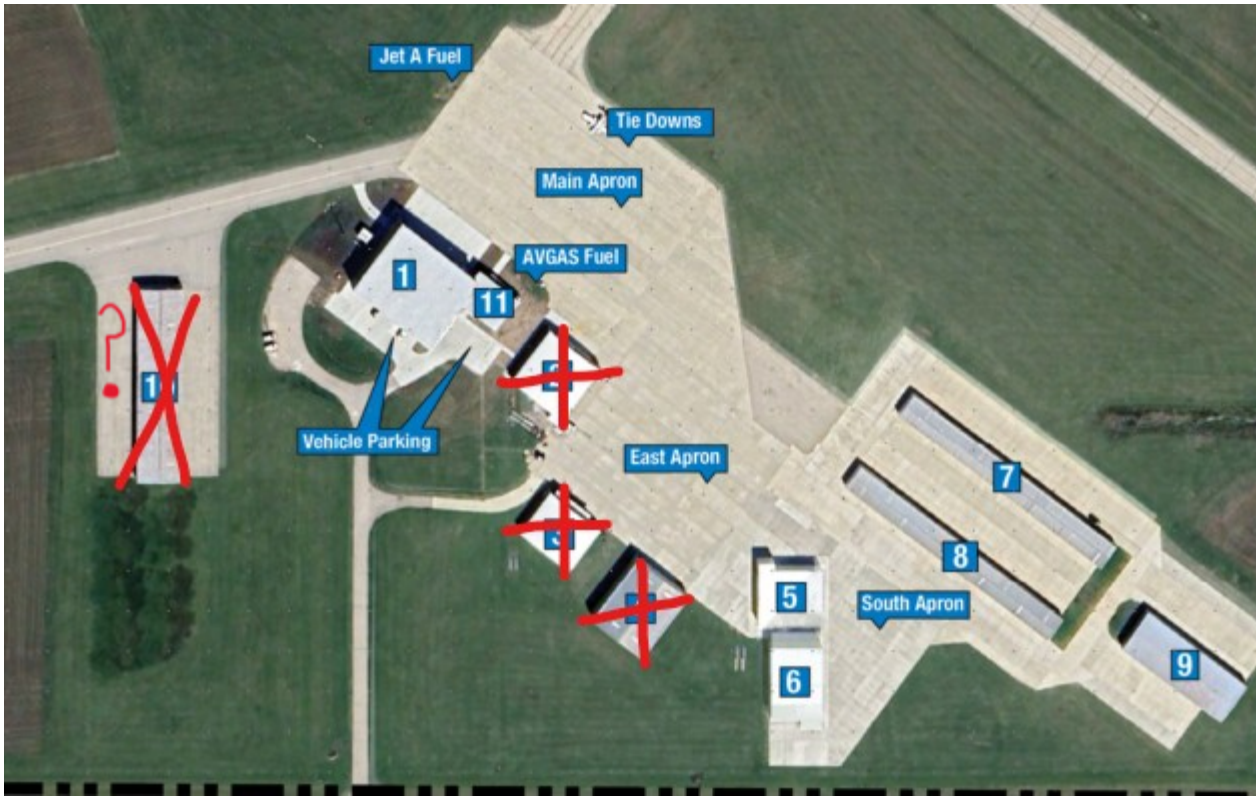
During the discussion item, I will provide a brief overview of damage to the campus and current thoughts on sequencing of repair priorities.

We immediately notified and have started several claims through ICAP regarding this event. We will have a debris removal claim as well as claims for each of the damaged buildings, the damaged snow removal dump truck, and several ancillary features such as the runway lights and a fuel tank that were damaged. Based on the call with ICAP today, it sounds as if each building has a $5,000 deductible with the city's policy in excess of $19M limit that can be leveraged for these claims. There was also a brief discussion regarding lease / potential loss of

revenue.

Since that time and continuing, efforts have been focused on triage, safety of persons, restoring operational capacity, protecting building contents, securing certain openings, retrieving a portion of the larger equipment/planes from compromised buildings before additional damage occurs, restoring access to tenants, and damage assessment including coordination with insurance claim team. All vendors used have either been used by the city in the past or vendors that we have gotten ICAP approval on proceeding with. For example Molar Sanitation (debris removal dumpsters), M Gervich & Sons Inc (metal debris removal), Van Maanen Electric (temporary power), Dan's Overhead Doors (hangar door assistance), Kuehner Construction LLC (securing openings), Home Rental Center & Sales (telehandler), VSP Engineering (structural engineering) and LJ Roth Restoration Service (damage assessment / shoring-blocking). While not involved thus far in recovery efforts, we have also looped in McClure Engineering, who is working on the Airport Master Plan.

During damage assessment, we have been working through our insurance claim team. While we are waiting on additional review/information, the preliminary results thus far indicate that there are three or four buildings that are going to be deemed total losses at the airport, a 14,000 SF 10-Unit T Hangar (still under further cost comparison review); a 6,000 SF hangar that is used as the Marshalltown Aviation Maintenance Hangar, a 5,000 Hangar that is used for equipment and fuel trucks; and a 7,000 SF Executive Hangar. These are shown with red 'x's below. All remaining buildings received some damage; however, the terminal was very minimal and is currently expected to be able to be kept operational.



The repair/rebuilding efforts will be a multi-million-dollar effort and take several years. We have 1 tenant and approximately 40 subleased tenants through Marshalltown Aviation with all hangar space currently rented and a two-digit waiting list. With the number of damaged buildings needing repaired, let alone those buildings deemed total losses, we will likely not be able to continue to accommodate all existing lease holders during these efforts. As we transition from triage to repairs, the amount of space no longer useable makes sequencing, timing, and coordination of repairs to minimize impact very challenging.

While Winter may seem like a long time from now, the number of repairs needed to buildings not deemed total losses need to get underway sooner than later and be sequenced to minimize impact. In discussion with our insurance claim team, and when considering contractor availability, there are aspects of repairs that make sense to piece out and proceed with sooner than later – especially on buildings requiring repairs and not replacement. Doing so allows us more opportunity to fit tighter construction windows, utilize local vendors or vendors already familiar with the campus, and accommodate working towards getting repairs started while continuing to further uncover unknown damages as they arise as damage assessments continue. These repairs will require ICAP approval prior to proceeding and we will work closely with the insurance team through those efforts.

Replacement of buildings deemed total loss will require much more information from the damage assessment, replacement valuations, discussions (negotiations) with our insurance

team, and long-term best interest discussions on replacement facilities. It is not our intent to proceed with those items without further discussion with Council at a later date.

The city's purchasing policy includes several applicable guidelines:

- If the repair or maintenance work simply preserves the facility, then it is exempt from the competitive bidding thresholds under Iowa Code Chapter 26.
- An exception is provided for purchase thresholds with an insurable accident loss has been reported to ICAP. Staff may use available repair vendors recommended by ICAP or used by the City for similar repairs.
- Emergency purchases are exempt from getting quotes or soliciting bids when the incident could not be foreseen and the repair/service is required to continue service to the public or to ensure the safety of citizens or employees. The City Administrator or Public Works Director must provide prior authorization for an emergency purchase.

City staff request authorization to continue material/vendor procurement through non formal means (no public bid lettings) and methods for building and campus repairs when timing is deemed important to continue securing or improve safety of the campus, minimize impact and disruption to tenants and operations, restore building hangar functionality as & when authorized by our insurance provider (ICAP) and allowed by Iowa Code.

Attachments:
None