## MINUTES 08.21.2023 CITY OF FARMERSBURG

## CITY OF FARMERSBURG MINUTES OF THE NOVEMBER 12, 2023.

REGULAR COUNCIL MEETING Call to Order: Mayor Radloff called the regular meeting of the Farmers-burg City Council at 6:00 p.m., Sunday, November 12, 2023, at City Hall (208 South Main Street). Attendance: Council members present: Fischer, Henkels, Scherf,

Watson: absent: Torkelson, Also present: City Clerk Heidi Landt. Approval of Agenda: Motion by Fischer, second by Watson to approve the agenda. Voting "Yes": Fischer, Henkels, Scherf, and Watson; no "No" votes. Motion carried.

Approval of Consent Agenda: Motion by Scherf, second by Henkels to approve the consent agenda excluding item e: Library Meeting Proceedings as they weren't submitted: a. Minutes of October 8, 2023, regular meeting; b. October Report of Treasurer; c. October Summary of Revenue and Expenditure Activity by Funds/Accounts; d. Fire Department Meeting Proceedings Octoher November 2023: f. Claims of \$12,411.97; g. Building Permit to Travis Shaw for siding; h. Liquor License renewal to JR's Bar and Grill. Voting "Yes": Fischer, Henkels, Scherf, and Watson; no "no" votes. Motion carried.

Communications and Correspondence: Motion by Scherf, 2<sup>nd</sup> by Watson to donate \$50 do the MFL MarMac After Prom Committee. Voting "Yes": Fischer, Henkels. Scherf, and Watson: no "no" votes. Motion carried. (Councilmen Torkelson arrived at 6:02 p.m.). Motion by Scherf, 2nd by Henkels to renew membership to Iowa Rural Water Association for CY 2024 at the

JUNE 3

DUE: December 1, 2023

cost of \$305.00. Voting "Yes": Fischer, Henkels, Scherf, Torkelson, and Watson: no "no" votes. Motion carried

Water and Sewer Departments: MB Construction completed the removal of the cottonwood trees at the lagoon and has installed the fencing at the west end of the la-

goon. Park: Council consensus to table the water fountain installation until spring.

Ordinance No. 202301: Motion by Torkelson, 2<sup>nd</sup> by Fischer, that Ordinance No. 202301, accommodating the application of sewer domestic/residential fees in relation to water service, be read the second time. Roll call vote: Fischer yes, Henkels yes, Scherf yes, Torkelson yes, Watson yes. Whereupon Mayor Radloff declared the motion carried and Ordinance No. 202301 was read the second time.

Ordinance No. 202302: Motion by Watson, 2<sup>nd</sup> by Henkels, that Ordinance No. 202302, accommodating the application of sewer domestic/residential fees in relation to water service, be read the second time. Roll call vote: Fischer yes, Henkels yes, Scherf yes, Torkelson yes, Watson yes. Whereupon Mayor Radloff declared the motion carried and Ordinance No. 202302 was read the second time.

Ordinance No. 202303: Motion by Torkelson, 2<sup>nd</sup> by Fischer, that Ordinance No. 202303, changing the residential sewer rates, adding a non-residency rate/fee, and a sewer improvement rate/fee to the schedule of fees, be read for second time. Roll call vote: Fischer yes, Henkels yes, Scherf yes, Torkelson yes, Watson yes. Whereupon Mayor Radloff declared the motion carried and Ordinance No. 202303 was read the second time. Ordinance No. 202304: Motion by Scherf, 2nd by Watson, that Ordinance No. 202304, amending the domestic/residential water rates/ fees, be read the second time. Roll call vote: Fischer yes, Henkels yes, Scherf yes, Torkelson yes, Watson yes. Whereupon Mayor Radloff declared the motion carried and Ordinance No. 202304 was read the second time.

Ordinance No. 202305: Motion

by Torkelson, 2nd by Henkels that

Ordinance No. 202305, accom-

modating the application of sewer domestic/residential fees in relation to solid waste control, be read the second time. Roll call vote: Fischer yes, Henkels yes, Scherf yes, Torkelson yes, Watson yes. Whereupon Mayor Radloff declared the motion carried and Ordinance No. 202305 was read the second time. Resolution No. 2023-26: Motion by Torkelson, second by Scherf, to adopt Resolution No. 2023-26, increasing the administration fee to delinquent utility accounts to \$20. Voting "Yes": Fischer, Henkels, Scherf, Torkelson, and Watson; no "No" votes. Motion carried. Whereupon, Mayor Radloff declared Resolution No. 2023-26 duly adopted. Resolution No. 2023-27: Motion by Fischer, second by Henkels, to adopt Resolution No. 2023-27, setting the sewer rates for business and utility accounts of special status. Voting "Yes": Fischer, Henkels, Scherf, Torkelson, and Watson; no "No" votes. Motion carried. Where-

upon. Mayor Radloff declared Res-

Resolution No. 2023-28: Motion

olution No. 2023-27 duly adopted

by Torkelson, second by Scherf, to adopt Resolution No. 2023-28, updating the utility deposit requirement. Voting "Yes": Fischer, Henkels, Scherf, Torkelson, and Watson; no "No" votes. Motion carried. Whereupon, Mayor Radloff declared Resolution No. 2023-28 duly adopted.

Resolution No. 2023-29: Motion by Torkelson, second by Fischer, to adopt Resolution No. 2023-29, closing city accounts relating to the sewer capital project. Voting "Yes": Fischer, Henkels, Scherf, Torkelson, and Watson; no "No" votes. Motion carried. Whereupon, Mayor Radloff declared Resolution No. 2023-29 duly adopted.

Snow Plow Upgrade: Consensus of council to table until December

meeting. Investigation of Official Publication source: City Clerk Landt reported changes made by The Outlook newspaper in processing, billing, and supplying/withholding proofs of publication. Consensus of the council for Landt to investigate options prior to council designating official publication at January meeting.

Agenda Items for December 10, 2023 Meeting: Ordinance third

readings, Snow plow upgrades Adjournment: Motion by Torkelson, second by Watson, to adjourn the meeting. Voting "Yes": Fischer, Henkels, Scherf, Torkelson, and Watson; no "No" votes. Motion carried. Mayor Radloff adjourned the meeting at 6:26 p.m. The next regular meeting of the Farmersburg City Council is Sunday, December 12, 2023, at 6:00 p.m. at City Hall (208 South Main Street).

/s/ Heidi Landt, City Clerk

10,323

4,363,205

Expenditures for October 2023 by SANITARY SEWER FUND 7,891.63. SEWER CAPITAL PROJECT— Funds/Accounts \$30,711.30~ GENERAL FUND-General Account 1,929.90; Library Board: COMMUNITY DEVELOPMENT Regular Account 927.34; Librari-BLOCK GRANT—9,000.00.

an's October Report 15.14: Fire De-

partment: Regular Account 4.95;

Solid Waste Account 2,326.07.
LOCAL OPTON SALES TAX

FUND: Community Center Account

389.39; Fire Account 327.68; Street

Maintenance Account 227.: OSHA

Account 500.62; Property Tax Re-

**EMPLOYEE BENEFITS FOR IRS** 

& IPERS City Contribution—from

Corporation Taxes Account 347.09. WATERWORKS FUND: Water Ac-

SANITARY SEWER FUND

~Revenues for October 2023 by

Funds/Accounts \$67,375.14~ GENERAL FUND—General Ac-

count 19,078.14; Library Board:

Regular Account 5,190.83; Me-

morial Account 284.03; Summer

Reading Program 00.01; Librari-

an's October Report \$12.00; Fire

Department: Regular Account

695.62; New Building Account 0.17;

EMS Account .06; Solid Waste Ac-

LOCAL OPTION SALES TAX

FUNDS—Community Center Account 1,062.22; Fire Account

1,021.95; Street Maintenance Ac-

count 555.11; OSHA-Type Account 292.05; Property Tax Relief Ac-

ROAD USE TAX FUND 1,992.60.

FARM-TO-MARKET ROADS

EMPLOYEE BENEFITS: FOR

IRS & IPERS re Corporation Tax-

es 1,832.68; FOR IRS & IPERS

re Gas/Flectric Taxes 17.51: FOR WORKERS COMPENSATION re Corporation Taxes 1,805.63; FOR

WORKERS COMPENSATION re

ligation Bonds (re water project

RESTRICTED CITY HALL-LI-

WATERWORKS FUNDS—Water Account 9,599.69; Utility Depos-

it Account 00.11; Water Reserve

BRARY BUILDING FUND 56.40.

Gas/Electric Total 17.26. DEBT SERVICE—General Ob-

2004) 2,342.08.

count 2,420.76.

count 3,887.76.

count 29.19.

710.40.

20,673.45.

lief Account 50.70.
ROAD USE TAX FUND 571.06.

~~Claims for the November 12 2023, Meeting Total \$12,411.97~ Claims Paid Oct. 19-31, 2023 Total \$5,323.83: Alpine Communications (security) 34.90; Black Hills Energy (nat. gas) 160.95; Fischer, Beau (council) 27.68; Fehr Graham (adjustment) -870.00, 870.00; Hawkins, Inc (chemicals) 315.09; Henkels, Roger (council) 27.67; IRS (withheld) 780.10; IPERS (withheld) 617.71; Iowa Association of Municipal Utilities (qtr 4 training) 250.00; Iowa Department of Revenue (excise tax) 521.74, (Oct SIT) 89.00, (Oct Sales tax) 12.76; Microbac Laboratories (analysis) 15.50; Radloff, Glenn (mayor) 46.13; Scherf, Kim (council) 27.67; Storey Kenworthy (office supply) 32.72; Torkelson, Dan (council) 27.67; Ray's Excavating (adjustment) -1000.00, 1000.00; Waste Management (Oct services) 2321.40; Librarian Petty Cash report (books, postage) 15.14. Claims Paid November 1-12, 2023 Total \$7,088.14: Consolidated Energy Company (dyed fuel) 483.63, (gasoline) 356.93; Eurofins Environmental Testing (analysis) 413.10; Evanson, Randy (mileage) 16.00; Fisk Farm and Home (postage, cleaning supplies) 52.07; Kurt's Plumbing and Heating (gas line repair) 226.00; Lance Hangartner Tree Service (tree/ stump removal) 1700.00; Landt, Heidi (mileage) 70.00; Mid-America Publishing (publishing) 162.94; NEITC (phone, fax) 192.02, (internet) 44.95; Quillin's (Halloween event) 10.87; Storey Kenworthy (toner, calendar) 82.83; Torkelson, Jennifer (Halloween event) 54.80; Employee net wages: Dale Echard 239.92; Randy Evanson 975.99;

abella Torkelson 105.27; Randall Wiedenman 128.77. Published in The Outlook, Monona on November 22, 2023.

Heidi Landt 377.37; Lindelle Scherf

41.74; Loren Scherf 34.44; Randy

Scherf 210.91; Heather Schissel

547.77; Linda Sedlmayr 531.43; Is-

## FINANCIAL REPORT FISCAL YEAR ENDED CITY OF MONONA

STATE OF IOWA	
2023	16202201200000
FINANCIAL REPORT	CITY OF MONONA
FIGGAL VEAD ENDED	PO Box 298
FISCAL YEAR ENDED	MONONA IA 52159-0298
30, 2023 CITY OF MONONA, IOWA	POPULATION: 1471

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

	ALL F	UNDS				
		Governmental (a	) Proprietary (b)	Total Actual (c)	Budget (d)	
Revenues and Other Financing Sources						
Taxes Levied on Property	69769	98	697,698	689,670		
Less: Uncollected Property Taxes-Levy Year		0	0	(		
Net Current Property Taxes	697,69	98	697,698	689,670		
Delinquent Property Taxes			0	0	0	
TIF Revenues		140,3	01	140,301	145,092	
Other City Taxes		216,0	34 0	216,034	206,042	
Licenses and Permits		3,8	70 0	3,870	2,200	
Use of Money and Property		18,00	2,495	20,526	16,875	
Intergovernmental		316,4	23 109,974	426,397	320,332	
Charges for Fees and Service		252,60	1,299,637	1,552,304	1,277,383	
Special Assessments			0 0	0	0	
Miscellaneous		41,30	55 0	41,365	47,817	
Other Financing Sources, Including Transfers in		985,50	52 31,263	1,016,825	513,236	
Total Revenues and Other Sources		2,671,9	1,443,369	4,115,320	3,218,647	
Expenditures and Other Financing Uses						
Public Safety		297,94	10	297,940	295,586	
Public Works		402,2	50	402,250	427,587	
Health and Social Services		3,2	76	3,276	4,883	
Culture and Recreation		335,2	30	335,230	347,120	
Community and Economic Development		35,0	59	35,069	48,011	
General Government		174,4	59	174,469	206,076	
Debt Service		446,43	35	446,435	450,017	
Capital Projects	74,10	)2	74,102	10,169		
Total Governmental Activities Expenditures	1,768,7	71 0	1,768,771	1,789,449		
Business type activities		798,922	798,922	1,521,783		
Total All Expenditures	1,768,7	71 798,922	2,567,693	3,311,232		
Other Financing Uses, Including Transfers Out	747,30	58 269,245	1,016,613	513,236		
Total All Expenditures/and Other Financing Uses	2,516,13	1,068,167	3,584,306	3,824,468		
Excess Revenues and Other Sources Over (Under) Expenditures	Uses 155,8	2 375,202	531,014	-605,821		
Beginning Fund Balance July 1, 2022	924,10	55 1,203,218	2,127,383	1,126,058		
Ending Fund Balance June 30, 2023	1,079,9	1,578,420	2,658,397	520,237		
NOTE - These balances do not include the following, which were no	ot budgeted and are not	available for city operations:				
Non-budgeted Internal Service Funds		Pension	Trust Funds			
Private Purpose Trust Funds		Agency	Funds			
Indebtedness at June 30, 2023	Amount	Indebtedness at June 30, 2023 Amount			mount	
		-			-	

Published in The Outlook, Monona on November 22, 2023

2,725,000

464,763 Other Long-Term Debt

Short-Term Debt

General Obligation Debt Limit

## ANNUAL FINANCIAL REPORT CLAYTON COUNTY AUDITOR

FY 2022/2023 ANNUAL FINANCIAL REPORT Statement of Revenues, Expenditures, and Changes in Fund Balance -- Actual and Budget For the fiscal year ended June 30, 2023

General Obligation Debt

Revenue Debt

TIF Revenue Debt

		General	Special Revenue	Capital Projects	Debt Service	Permanent	Actual Totals	Budgeted Totals	
Revenues & Other Financing Sources									$\vdash$
Taxes Levied on Property	1	6,093,136	2,278,302		86,950		8,458,388	9,268,257	-
Less: Uncollected Delinquent Taxes - Levy Year	2		0		0		0	0	_
Less: Credits to Taxpayers	3		0		0		0	0	-
Net Current Property Taxes	4	6,093,136	2,278,302		86,950		8,458,388	9,268,257	-
Delinquent Property Tax Revenue	5	252	31		3		286	400	_
Penalties, Interest & Costs on Taxes	6	46,411					46,411	20,900	
Other County Taxes/TIF Tax Revenues	7	385,478	1,593,423	0	3,337	0	1,982,238	1,182,149	
Intergovernmental	8	837,382	6,565,297	0	6,561	0	7,409,240	6,905,142	
Licenses & Permits	9	175	51,915	0	0	0	52,090	39,600	
Charges for Service	10	506,093	24,235	0	0	0	530,328	475,255	1
Use of Money & Property	11	588,840	762	0	0	0	589,602	144,560	1
Miscellaneous	12	487,577	149,139	0	0	0	636,716	720,194	1
Subtotal Revenues	13	8,945,344	10,663,104	0	96,851	0	19,705,299	18,756,457	1
Other Financing Sources:									$\vdash$
General Long-Term Debt Proceeds	14	0	0	8,244,587	0	0	8,244,587	0	1
Operating Transfers In	15	0	2,000,000	0	0	0	2,000,000	2,000,000	1
Proceeds of Capital Asset Sales	16	1,280	46,846	0	0	0	48,126	10,000	_
Total Revenues & Other Sources	17	8,946,624	12,709,950	8,244,587	96,851	0	29,998,012	20,766,457	_
Expenditures & other Financing Uses	- 17	0,710,021	12,107,700	0,211,007	70,001		25,550,012	20,700,127	H
Operating:									$\vdash$
Public Safety and Legal Services	18	3,688,969	0			0	3,688,969	3,856,325	1
Physical Health Social Services	19	478,986	152,104			0	631,090	649,436	-
Mental Health, ID & DD (Polk County only)	20	0	0			0	0	0	-
County Environment and Education	21	749,111	664,191			0	1,413,302	1,437,289	-
Roads & Transportation	22	0	7,764,718			0	7,764,718	8,794,464	
Government Services to Residents	23	721,517	16,897			0	738,414	776,553	-
Administration	24	2,143,648	1,140,894			0	3,284,542	2,815,896	_
Nonprogram Current	25	2,143,048	0			0	0,204,542	1,000	_
Debt Service	26	0	0		96,525	0	96,525	96,700	_
Capital Projects	27	736,438	1,620,685	34,800	70,525	0	2,391,923	2,808,000	-
Subtotal Expenditures	28	8,518,669	11,359,489	34,800	96,525	0	20,009,483	21,235,663	_
Other Financing Uses:	20	0,310,009	11,339,409	34,000	90,323	0	20,009,463	21,233,003	ť
	29	0	2,000,000	0	0	0	2,000,000	2,000,000	2
Operating Transfers Out		0	2,000,000	0	0	0	2,000,000	2,000,000	-
Refunded Debt/Payments to Escrow	30		· ·	v			°	•	_
Total Expenditures & Other Uses	31	8,518,669	13,359,489	34,800	96,525	0	22,009,483	23,235,663	-
Changes in fund balances	32	427,955	-649,539	8,209,787	326	0	7,988,529	-2,469,206	_
Beginning Fund Balance - July 1, 2022	33	5,146,970	13,353,695	0	71,912	0	18,572,577	13,052,140	_
Increase (Decrease) in Reserves (GAAP Budget)	34	0	0	0	0	0	0	0	
Fund Balance - Nonspendable	35	0	0	0	0	0	0	0	1 -
Fund Balance - Restricted	36	0	0	0	0	0	0	6,399,951	-
Fund Balance - Committed	37	0	0	0	0	0	0	0	_
Fund Balance - Assigned	38	0	0	0	0	0	0	0	_
Fund Balance - Unassigned	39	5,574,925	12,704,156	8,209,787	72,238	0	26,561,106	4,182,983	_
Total Ending Fund Balance - June 30, 2023	40	5,574,925	12,704,156	8,209,787	72,238	0	26,561,106	10,582,934	4

Additional details are available at: Notes to the financial statement, if any: -Telephone : (563) 245-1106