

AGENDA

FORT DODGE CITY COUNCIL MEETING COUNCIL CHAMBERS • MUNICIPAL BUILDING - 6:00 PM

Please turn off cell phones

City Hall guests: WIFI password: Fort Dodge

Our Mission

Guided by the "Six Pillars of Character" we will create a global community that is a catalyst to stimulate economic development and adds value to the quality of life for our citizens, partners, and investors.

DATE: June 8, 2026

1. Call to order and roll call.
 - Pledge of Allegiance
2. Approval of the agenda.
 - Good news
3. **Public Hearing: to consider the disposal of Parcel 0729101004, Fort Dodge, Iowa.**
- 3.a) Resolution Approving the Disposition of Parcel 0729101004.
4. **City Audit.**
- 4.a) Accept and place of file City audit for FY25.
5. **Committee and Departmental reports and correspondence.**
 - Main Street Fort Dodge Update
 - PICA Proclamation
6. **Comments and Questions from the public.**
 - a) Not on the agenda
 - b) On consent agenda
7. Consent agenda: All items listed under the Consent Agenda will be enacted by one motion. There will be no separate discussion of these items unless a request is made prior to the time Council votes on the motion.
 - a. Approval of May 18, 2026 minutes.
 - b. Approval of May 26, 2026 minutes.
 - c. Approval of May 27, 2026 minutes

- d. Approval of accounts payable listing for June 12, 2026.
- e. Applications for license and permits:
 - Renewal/Tobacco & Device Permits for FY2027
 - Renewal/Liquor License: Dollar General, 2210 N 15th St
 - Renewal/Liquor License: Hawkeye Theatre, 521 N 12th St
 - Renewal/Liquor License: Casablanca Steakhouse, 1518 3rd Ave NW
- f. Certified list of candidates eligible for appointment as police officer as compiled by the Fort Dodge Civil Service Commission.
- g. Certified list of candidates eligible for appointment as EMT and Paramedic (PRN) as compiled by the Fort Dodge Civil Service Commission.
- h. Invoice in the amount of \$126,023 from iMWCA for FY27 Workers Compensation Insurance.
- i. Change Order 3 in the amount of \$1,334.00 from Giardino Construction for Harlan Rogers Mini Major Concession/Restroom Building Expansion Renovation - Phase 1b.
- j. Approval to purchase video detection systems for Kenyon Road and Ave E, 20th Ave N and N 15th St, 1st Ave S and 7th, 8th, and 9th Street in the amount of \$134,000 from General Traffic Controls.
- k. Approve cemetery interment, product, and services fees.
- l. Fort Dodge Fire Department - Station #2 Facility Design Award Architectural Contract to 10Fold Architecture + Engineering
- m. Resolution Identifying and Establishing Proper Job Description for Recreation Supervisor.
- n. Resolution Identifying and Establishing Proper Job Description for Hazardous Materials Coordinator.
- o. Resolution of Support for Application to the Iowa Economic Development Authority for Workforce Housing Tax Credit Incentives - District 29 Apartments IV, LLC.
- p. Resolution of Support for Application to the Iowa Economic Development Authority for Workforce Housing Tax Credit Incentives - H&F Development Partners.
- q. Resolution Awarding Contract for Filter Backwash Waste Pump Station and Force Main Project.
 - Doyle Construction - \$273,113.50

- r. Resolution Approving a Purchase, Sale, and Development Agreement (PSDA) with H&F Development Partners.
- s. Resolution approving "School's Out! Speed's Up!" Promotion - Fort Dodge Fiber.
- t. Resolution Authorizing and Approving a Loan Agreement and providing for the issuance of a \$617,270 General Obligation Corporate Purpose Note.
- u. Resolution Approving City Manager Contract Extension.
- v. Request approval to purchase a new 2026 410 P Tier Backhoe from Murphy Tractor for the Streets Dept. for \$133,000.00

8. Ordinances and Amendments.

- 8.a) Second Consideration of Ordinance No. 2415, an Ordinance Amending Chapter 14.51 Demolition and House Movers.

- 9. Comments and Questions from the public.

Adjournment

May 26, 2026

From: Paige Wheeler
To: Mayor Flattery and City Council
Subject: A Resolution approving the disposition of Parcel 0729101004.



ACTION: For Vote Monday, June 8, 2026.

Brief History

The City of Fort Dodge acquired Parcel 0729101004 in 1998. The lot has remained vacant since. Interest in acquiring the said Parcel has been expressed to staff.

Analysis of Issue

The City has no use for this property. Accepting redevelopment proposals for the disposal of Parcel 0729101004 is appropriate.

Budget Impact

Any funds received for the disposition of this property would be placed in the Abandoned Building fund and will offset expenses incurred in acquiring the property. Taxes would be generated from the property once it is transferred to an entity that is subject to property taxes.

Strategic Plan Impact

Policy C.1.5: The rehabilitation, reuse, or removal of currently unused or underutilized structures, sites and infrastructure shall be accomplished.

Existing Plan Impact

Consistent with Envision 2030 Plan.

Staff Conclusions / Recommendations

Staff recommends accepting redevelopment proposals for this city-owned property until an acceptable proposal is negotiated.

Alternatives

The only alternative is to keep the property under City ownership, but it is not recommended.

Implementation and Accountability

If approved, staff will proceed with consideration of any proposals received.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 01 Jun 2026

RESOLUTION NO. _____

RESOLUTION APPROVING THE OFFERING OF PROPERTY FOR SALE AND METHOD OF SELECTING A DEVELOPER FOLLOWING PUBLIC HEARING

WHEREAS, the City of Fort Dodge is the fee title owner of the following described real estate:

Lot 3, County Auditor's Subdivision of a part of the NW ¼ of the NW ¼, of Section 29, Township 89 North, Range 28 West of the 5th P.M., Lands Inside the City of Fort Dodge, Webster County, Iowa (Dawson Block), also part of Block 134 (vacated), Town Company's Addition to the City of Fort Dodge, Webster County, Iowa;

WHEREAS, the City has no use for said real estate and deems it necessary and in the public interest to offer said real estate for disposition under redevelopment proposal procedures; and,

WHEREAS, a public hearing was held on the 8th day of June 2026 at 6:00 p.m. pursuant to notice on such disposal per Section 364.7 of the Code of Iowa; and,

WHEREAS, the City is desirous of identifying and approving the method of selecting the developer; and,

WHEREAS, the proper procedure requires the selection of and specification by this Council of the terms and conditions of the offering of such real estate, and the terms and conditions hereinafter specified appear to be pertinent to such offering and in the best interest of the City of Fort Dodge, Iowa.

NOW, THEREFORE, IT IS HEREBY RESOLVED BY THE CITY COUNCIL OF THE CITY OF FORT DODGE, IOWA:

1. That said real estate shall be offered for sale by the City under the terms and conditions herein stated.
2. That written or electronic proposals for the purchase and redevelopment of said real estate will be received at:

City of Fort Dodge
 Development Services
 Attn: Paige Wheeler
 819 1st Avenue South
 Fort Dodge, IA 50501
 pwheeler@fortdodgeiowa.org

3. That such offering shall be advertised in *The Messenger*, a newspaper having a general circulation in the community, by publication of the text of this Resolution.

Be it further resolved that the Mayor and Clerk be and they are hereby directed and authorized to execute all documents necessary to effectuate this resolution.

PASSED AND APPROVED by the City Council of the City of Fort Dodge, Iowa, this _____ day of _____, 2026.

AYES: _____

NAYS: _____

OTHER: _____

City of Fort Dodge, Iowa

David Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk

PUBLIC NOTICE

PROPOSAL TO SELL REAL ESTATE

Notice is hereby given that the City Council of the City of Fort Dodge, Iowa, having determined that the property herein described is not needed for any public purpose herewith, offers for re-developmental proposal the following described real estate:

Lot 3, County Auditor's Subdivision of a part of the NW ¼ of the NW ¼, of Section 29, Township 89 North, Range 28 West of the 5th P.M., Lands Inside the City of Fort Dodge, Webster County, Iowa (Dawson Block), also part of Block 134 (vacated), Town Company's Addition to the City of Fort Dodge, Webster County, Iowa;

Written or electronic proposals for the purchase and redevelopment of said real estate will be received at the City of Fort Dodge Municipal Building, Development Services, Attn: Paige Wheeler, 819 1st Avenue South, Fort Dodge, IA, or sent to pwheeler@fortdodgeiowa.org. Proposals will be reviewed by staff and presented to the City Council at a subsequent Council meeting.

This offer is being made subject to certain contingencies, which are set forth in the Resolution Approving the Offering of Property for Sale and Method of Selecting a Developer. Full information as to the form and content of proposal documents, requirements which must be met by the developer, and sale procedure is available at the Development Services, Second Floor, Municipal Building, Fort Dodge, Iowa, or will be mailed or e-mailed upon request.

CITY OF FORT DODGE, IOWA

Dawn Siebken, City Clerk

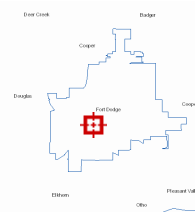


Parcel No. 0729101004

Location Map



Overview



Legend

- Parcels
- Parcel Labels
- Location Labels
- Road Centerlines

Parcel ID	0729101004	Alternate ID	0011249000	Owner Address	CITY OF FORT DODGE
Sec/Twp/Rng	29-89-28	Class	R		819 1ST AVE S
Property Address		Acreage	n/a		FORT DODGE, IA 50501
District	01000				
Brief Tax Description	29-89-28 FTD LANDS INSIDE CO AUD SD LOT 3				
	<i>(Note: Not to be used on legal documents)</i>				

Date created: 5/5/2026
 Last Data Uploaded: 5/4/2026 11:10:53 PM



Cornwell, Frideres, Maher & Associates, P.L.C.

Certified Public Accountants

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crfrideres@frontiernet.net

Jerilyn J. Maher, C.P.A.
jjmaher@frontiernet.net

May 26, 2026

To the City Council:
City of Fort Dodge, Iowa

We have audited the financial statements of the governmental activities, the business-type activities, each major fund, the aggregate remaining fund information and the airport discretely presented component unit of the City of Fort Dodge for the year ended June 30, 2025. Professional standards require that we provide you with information about our responsibilities under general accepted auditing standards and *Government Auditing Standards*, as well as certain information related to the planned scope and timing of our audit. We have communicated such information in our engagement letter to you dated January 5th, 2026. Professional standards also require that we communicate to you the following information related to our audit.

Significant Audit Findings

Qualitative Aspects of Accounting Practices

Management is responsible for the selection and use of appropriate accounting policies. The significant accounting policies used by the City of Fort Dodge are described in Note 1 to the financial statements. There were no new accounting standards implemented this past year. We noted no transactions entered into by the City of Fort Dodge during the year for which there is a lack of authoritative guidance or consensus. All significant transactions have been recognized in the financial statements in the proper period.

Accounting estimates are an integral part of the financial statements prepared by management and are based on management's knowledge and experience about past and current events and assumptions about future events. Certain accounting estimates are particularly sensitive because of their significance to the financial statements and because of the possibility that future events affecting them may differ significantly from those expected. The most sensitive estimate affection the City of Fort Dodge's opinion units were:

Management's estimate of what expenditures are improvements and subject to capitalization and which are repairs are subject to judgment. We have reviewed this with management and determined a reasonable basis was used.

Depreciation has been calculated on the straight-line method. We noted that this is consistent from year to year and is reasonable in relation to the financial statements taken as a whole.

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

The disclosure of accounting policies and long – term debt activity.

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

Difficulties Encountered in Performing the Audit

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

Corrected and Uncorrected Misstatements

As part of our engagement, we were asked to convert the records to an accrual basis. There were several journal entries associated with this project, which are available for you review upon request of ourselves or the city clerk.

Disagreements with Management

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

Management Representations

We have requested certain representations from management that are included in the management representation letter dated May 26, 2026.

Management Consultations with Other Independent Accountants

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

Other Audit Findings or Issues

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

Cornwell, Frideres, Maher & Associates, P.L.C.
Certified Public Accountants

Other Matters

We applied certain limited procedures to Management's Discussion and Analysis and Budgetary Comparison Schedules, which are required supplementary information (RSI) that supplements the basic financial statements. Our procedures consisted of inquiries of management regarding 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 did not audit the RSI and do not express an opinion or provide any assurance on the RSI.

We were engaged to report on Schedules 1-10, which accompany the financial statements but are not RSI. With respect to this supplementary information, we made certain inquiries of management and evaluated the form, content, and methods of preparing the information to determine that the information complies with accounting principles generally accepted in the United States of America, the method of preparing it has not changed from the prior period, and the information is appropriate and complete in relation to our audit of the financial statements. We compared and reconciled the supplementary information to the underlying accounting records used to prepare the financial statements or to the financial statements themselves.

Restrictions on Use

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

Very truly yours,

Cornwell, Frideres, Maher & Associates, P.L.C.

Cornwell, Frideres, Maher and Associates, P.L.C.
Certified Public Accountants

Cornwell, Frideres, Maher & Associates, P.L.C.
Certified Public Accountants

CITY OF FORT DODGE, IOWA
INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENTS
AND SUPPLEMENTARY INFORMATION
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
YEAR ENDED JUNE 30, 2025

Cornwell, Frideres, Maher & Associates, P.L.C.
Certified Public Accountants

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**City of Fort Dodge, Iowa
Officials**

Matt Bemrich	Mayor	Dec 2025
Dave Flattery	Mayor Pro-Tem	Dec 2025
Lydia Schuur	Council Member	Dec 2025
Quennel McCaleb	Council Member	Dec 2025
Kim Alstott	Council Member	Dec 2025
Cameron Nelson	Council Member	Dec 2025
Jen Crimmins	Council Member	Dec 2025
Megan Secor	Council Member	Dec 2027
Jeff Nemmers	Finance Director	Indefinite
Dawn Siebken	City Clerk	Indefinite
Mark Crimmins	City Attorney	Indefinite

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Jerilyn J. Maher, C.P.A.
jjmaher@frontiernet.net

Independent Auditor's Report

To the Honorable Mayor and
Members of the City Council:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, the business type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Fort Dodge, Iowa, as of and for the year ended June 30, 2025, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Fort Dodge 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 U.S. generally accepted accounting principles.

Basis for Opinions

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

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 of Fort

Dodge'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 judgement made by a reasonable user based on the financial statements.

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

- Exercise professional judgement and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the City of Fort Dodge's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about the City of Fort Dodge'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, the Budgetary Comparison Information, the Schedule of the City's Proportionate Share of the Net Pension Liability, the Schedule of City Contributions and the Schedule of Changes in the City's Total OPEB Liability, Related Ratios and Notes on pages 5 through 15 and 86 through 104 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 of Fort Dodge's basic financial statements. We previously audited, in accordance with the standards referred to in the third paragraph of this report, the financial statements for the nine years ended June 30, 2024 (which are not presented herein) and expressed unmodified opinions on those financial statements. The supplementary information included in Schedules 1 through 10, including 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), is presented for purposes of additional analysis and is not a required part of the basic financial statements.

Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the supplementary information in Schedules 1 through 10 is fairly stated, in all material respects, in relation to the basic financial statements taken as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated May 26, 2026 on our consideration of the City of Fort Dodge's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the effectiveness of the City's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering the City of Fort Dodge's internal control over financial reporting and compliance.

Cornwell, Frideres, Maher & Associates, P.L.C.
Cornwell, Frideres, Maher & Associates, P.L.C.
Certified Public Accountants

May 26, 2026

4

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Certified Public Accountants

MANAGEMENT'S DISCUSSION AND ANALYSIS

This section of the City of Fort Dodge's Annual Financial Report offers a narrative overview and analysis of the financial activities of the City of Fort Dodge for the fiscal year ended June 30, 2025.

FINANCIAL HIGHLIGHTS

- The assets of the City of Fort Dodge exceeded its liabilities by \$149,363,460 on June 30, 2025.

The City continued working on numerous construction projects that were either completed during the fiscal year, were continued in the fiscal year, or were just getting started as the fiscal year ended. Completed infrastructure projects included the 2022 and 2023 Asphalt Street Repairs, 1st Ave S Bridge Repair, and the 2024 PCC Patch. Many other projects were still in progress. They include Traffic Signal Enhancements, 2025 PCC Patch, 2025 Street Repair, Greenbelt Trail & Canopy, Soldier Creek Restoration, Wastewater Treatment Lab Bldg. & Odor Control, Community Water Initiative, Manson Watermain, Downtown Storm Sewer, Mini- Majors Phase 1, and multiple other projects.

USING THIS ANNUAL REPORT

The annual report consists of a series of financial statements as well as other required supplementary information as follows:

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

Government-wide financial statements consist of a Statement of Net Position and a Statement of Activities. These provide information about the activities of the City as a whole and represent an overall view of the City's finances.

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

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

Required Supplementary Information, other than MD & A, provides information about the required budgetary comparison information and other post employee benefits.

Other Supplementary Information provides detailed information about the non-major governmental funds. In addition, the Schedule of Expenditures of Federal Awards, Schedule of Expenditures of State Awards, provide details of various federal and state programs benefiting the City.

REPORTING THE CITY AS A WHOLE

The Statement of Net Position and the Statement of Activities

The government-wide financial statements are designed to provide readers with a broad overview of the City of Fort Dodge's finances, in a manner like a private-sector business. The Statement of Net Position presents information on all the City's assets and liabilities. The Statement of Activities accounts for all the current year's revenues and expenses regardless of when cash is received or paid.

One of the most important questions asked about the City's finances is, "Is the City as a whole better or worse off as a result of the year's activities?" The Statement of Net Position and the Statement of Activities report information about the City as a whole and about its activities in a way that helps answer this question. These statements include all assets and liabilities using the accrual basis of accounting, which is similar to the method of accounting used by most private sector companies. These two statements report on the City's net position, which are the difference between assets and liabilities, as one way to measure the City's financial health, or financial position. Over time, increases or decreases in the City's net assets are one indicator of whether its financial health is improving or deteriorating. Additional factors such as changes in the City's property tax base and the condition of the City's infrastructure are also important in making this determination.

In the Statement of Net Position and the Statement of Activities, we have divided the City into three kinds of activities:

- **Governmental Activities** – Most of the City's basic services are reported here, such as public safety, public works, culture and recreation, community and economic development, general government, debt service and capital projects. Property tax, grants, and local option sales tax finance most of these activities.
- **Business Type Activities** – This activity includes the water system, the sanitary sewer system, the City's solid waste department, Storm water, parking system, and the Central Garage facility. These activities are financed primarily by user charges.
- **Component Units** – This includes operations that are legally separate from the City but for which the City is financially accountable. The City's discretely presented component units are the Fort Dodge Regional Airport and two non-profit foundations.

Statement of Net Position

City of Fort Dodge
June 30, 2025

	Governmental Activities		Increase (Decrease)
	FY2025	FY2024	
Current Assets	\$ 57,215,026	\$ 52,843,370	\$ 4,371,656
Restricted Assets	\$ 0	\$ 0	\$ 0
Capital Assets	<u>\$ 99,780,365</u>	<u>\$ 106,265,674</u>	<u>\$(6,485,309)</u>
Total Assets	\$ 156,995,391	\$ 159,109,044	\$(2,113,653)
Deferred Outflows of Resources	<u>\$ 4,059,531</u>	<u>\$ 9,620,091</u>	<u>\$(5,560,560)</u>
Current Liabilities	\$ 3,960,944	\$ 3,265,256	\$ 695,688
Long Term Liabilities	<u>\$ 73,987,390</u>	<u>\$ 57,371,838</u>	<u>\$16,615,552</u>
Total Liabilities	\$ 77,948,334	\$ 60,637,094	\$ 17,311,240
Deferred Inflows of Resources	<u>\$ 20,780,237</u>	<u>\$ 26,196,349</u>	<u>\$(5,416,112)</u>
Net Position:			
Invested in Capital Assets			
Net of related debt	\$ 42,555,365	\$ 66,665,674	\$(24,110,309)
Restricted	\$ 18,058,543	\$ 16,673,479	\$ 1,385,064
Unrestricted	<u>\$ 1,712,443</u>	<u>\$ (1,443,461)</u>	<u>\$ 3,155,904</u>
Total Net Position	<u>\$ 62,326,351</u>	<u>\$ 81,895,692</u>	<u>\$(19,569,341)</u>

Business Type Activities			
	FY2025	FY2024	Increase (Decrease)
Current Assets	\$ 22,651,288	\$ 30,793,113	\$ (8,141,825)
Restricted Assets	\$ 616,760	\$ 801,727	\$ (184,967)
Capital Assets	<u>\$ 215,676,550</u>	<u>\$ 212,650,380</u>	<u>\$ 3,026,170</u>
Total Assets	\$ 238,944,598	\$ 244,245,220	\$ (5,300,622)
Deferred Outflows of Resources	<u>\$ 731,364</u>	<u>\$ 1,719,890</u>	<u>\$ (988,526)</u>
Current Liabilities	\$ 3,323,483	\$ 3,480,201	\$ (156,718)
Long Term Liabilities	<u>\$ 155,744,311</u>	<u>\$ 160,459,947</u>	<u>\$ (4,715,636)</u>
Total Liabilities	\$ 159,067,794	\$ 163,940,148	\$ (4,872,354)
Deferred Inflows of Resources	<u>\$ 71,059</u>	<u>\$ 1,069,840</u>	<u>\$ (998,781)</u>
Net Position:			
Invested in Capital Assets			
Net of related debt	\$ 62,229,260	\$ 54,552,032	\$ 7,677,228
Restricted	\$ 470,692	\$ 412,241	\$ 58,451
Unrestricted	<u>\$ 17,837,157</u>	<u>\$ 25,990,849</u>	<u>\$ (8,153,692)</u>
Total Net Position	<u>\$ 80,537,109</u>	<u>\$ 80,955,122</u>	<u>\$ (418,013)</u>
Total Net Assets			
	FY2025	FY2024	Increase (Decrease)
Current Assets	\$ 79,866,314	\$ 83,636,483	\$ (3,770,169)
Restricted Assets	\$ 616,760	\$ 801,727	\$ (184,967)
Capital Assets	<u>\$ 315,456,915</u>	<u>\$ 318,916,054</u>	<u>\$ (3,459,139)</u>
Total Assets	\$ 395,939,989	\$ 403,354,264	\$ (7,414,275)
Deferred Outflows of Resources	<u>\$ 4,790,895</u>	<u>\$ 11,339,981</u>	<u>\$ (6,549,086)</u>
Current Liabilities	\$ 7,284,427	\$ 6,745,457	\$ 538,970
Long Term Liabilities	<u>\$ 229,731,701</u>	<u>\$ 217,831,785</u>	<u>\$ 11,899,916</u>
Total Liabilities	\$ 237,016,128	\$ 224,577,242	\$ 12,438,886
Deferred Inflows of Resources	<u>\$ 20,851,296</u>	<u>\$ 27,266,189</u>	<u>\$ (6,414,893)</u>
Net Assets:			
Invested in Capital Assets			
Net of related debt	\$ 104,784,625	\$ 121,217,706	\$ (16,433,081)
Restricted	\$ 18,529,235	\$ 15,636,454	\$ 2,892,781
Unrestricted	<u>\$ 19,549,600</u>	<u>\$ 25,996,654</u>	<u>\$ (6,447,054)</u>
Total Net Assets	<u>\$ 142,863,460</u>	<u>\$ 162,850,814</u>	<u>\$ (19,987,354)</u>

As noted earlier, net position may serve over time as a useful indicator of a government's financial position. In the case of Fort Dodge, assets exceeded liabilities by \$142,863,460 at the close of the most recent fiscal year.

The largest portion of the City's net position is in capital assets (i.e.: land, buildings, machinery, equipment, and infrastructure) less depreciation and related debt of \$104,784,625. The City uses these assets to provide services to citizens; consequently, these assets are not available for future spending. The prior year comparison shows \$121,217,706, a decrease of \$16,433,081.

Restricted net position represents resources that are subject to external restrictions, constitutional provisions, or legislation on how they can be used. The City has restricted net assets of \$18,529,235, an increase of \$2,892,781 from the prior year.

The remaining balance, unrestricted net position of \$19,549,600, may be used to meet the government's ongoing obligations to citizens and creditors without constraints established by debt covenants, legislation, or other legal requirements. Prior year comparison shows \$25,996,654, a decrease of \$6,447,054. This is primarily due to issuance of bonds for development projects. The following is a more detailed review of the year's operation.

**Statement of Activities
City of Fort Dodge
June 30, 2025**

Governmental Activities

Program Revenues:			
Charges for service	4,511,848	3,994,907	516,941
Operating grants, contributions	5,217,541	7,388,639	(2,171,098)
Capital grants, contributions	4,453,269	4,418,345	34,924
General Revenues:			
Property tax	16,010,356	16,974,132	(963,776)
Other taxes	9,931,762	8,817,036	1,114,726
Interfund Transfers	1,149,709	816,047	333,662
Other	6,452,869	3,929,624	2,523,245
Total Revenues	<u>47,727,354</u>	<u>46,338,730</u>	<u>1,388,624</u>
Program Expenses:			
Public Safety	13,087,110	11,891,067	1,196,043
Public Works	9,711,821	8,834,308	877,513
Health and Social Services	155,810	175,904	(20,094)
Culture and Recreation	6,480,310	5,710,921	769,389
Comm & Econ Development	2,893,717	3,238,552	(344,835)
General Government	1,805,645	1,555,111	250,534
Debt Service	2,436,685	2,199,678	237,007
Capital Projects	30,725,597	6,866,523	23,859,074
Total Expenses	<u>67,296,695</u>	<u>40,472,064</u>	<u>26,824,631</u>
Increase (decrease) in net position	(19,569,341)	5,866,666	(25,436,007)
Net position at beginning of year	81,895,692	76,029,026	5,866,666
Net position at end of year	62,326,351	81,895,692	(19,569,341)

Revenues for governmental funds were \$1,388,624 more than in the prior year due to increases in other taxes, and miscellaneous receipts.

**Statement of Activities
City of Fort Dodge
June 30, 2025**

Business Type Activities

	FY2025	FY2024	Increase (Decrease)
Revenues:			
Program Revenues:			
Charges for service	32,635,556	29,339,390	3,296,166
Operating grants, contributions	-	-	-
Capital grants, contributions	-	-	-
General Revenues:			
Interfund Transfers	(1,149,709)	(1,671,047)	521,338
Other	<u>2,742,322</u>	<u>2,380,391</u>	<u>361,931</u>
Total Revenues	34,228,169	30,048,734	4,179,435
Program Expenses:			
Water	11,585,204	11,005,557	579,647
Sewer	14,280,473	13,779,561	500,912
Broadband	5,713,318	2,705,197	3,008,121
Other non-major business type activities	<u>3,067,187</u>	<u>2,954,865</u>	<u>112,322</u>
Total Expenses	34,646,182	30,445,180	4,201,002
Increase in net position	(418,013)	(396,446)	(21,567)
Net position at beginning of year	80,955,122	81,351,568	(396,446)
Net position at end of year	80,537,109	80,955,122	(418,013)

Revenues for business type activities increased by \$4,179,435 or 13.91% more than the previous fiscal year due to increased charges for services. Sewer rates increased 5% in January 2025 while water rates increased 5.2% in January 2025. Also, the broadband utility charges for services increased approximately \$2.3 million due to continued expansion.

Expenses increased \$4,201,002 from the prior year primarily because of increased operational expenses in water and sewer plant operations as well as in sanitation and storm water operations. The new broadband utility had increased operational expense in FY25 as more customers were added.

**Statement of Activities
City of Fort Dodge
June 30, 2025**

Total Government and Business Type Activities

	FY2025	FY2024	Increase Increase (Decrease)
Revenues:			
Program Revenues			
Charges for service	37,147,404	33,334,297	3,813,107
Operating grants, contributions	5,217,541	7,388,639	(2,171,098)
Capital grants, contributions	4,453,269	4,418,345	34,924
General Revenues:			
Property tax	16,010,356	16,974,132	(963,776)
Other taxes	9,931,762	8,817,036	1,114,726
Interfund Transfers	-	(855,000)	855,000
Other	9,195,191	6,310,015	2,885,176
Total Revenues	81,955,523	76,387,464	5,568,059
Program Expenses:			
Public Safety	13,087,110	11,891,067	1,196,043
Public Works	9,711,821	8,834,308	877,513
Health and Social Services	155,810	175,904	(20,094)
Culture and Recreation	6,480,310	5,710,921	769,389
Comm & Econ Development	2,893,717	3,238,552	(344,835)
General Government	1,805,645	1,555,111	250,534
Debt Service	2,436,685	2,199,678	237,007
Capital Projects	30,725,597	6,866,523	23,859,074
Water	11,585,204	11,005,557	579,647
Sewer	14,280,473	13,779,561	500,912
Broadband	5,713,318	2,705,197	3,008,121
Other non-major business type activities	3,067,187	2,954,865	112,322
Total Expenses	101,942,877	70,917,244	31,025,633
Increase in net position	(19,987,354)	5,470,220	(25,457,574)
Net position at beginning of year	162,850,814	157,380,594	5,470,220
Net position at end of year	142,863,460	162,850,814	(19,987,354)

INDIVIDUAL MAJOR GOVERNMENTAL FUND ANALYSIS

The financial reporting focus of the City'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's financing requirements. Unreserved fund balance may serve as a useful measure of the government's net resources available for spending at the end of the fiscal year.

At the end of the current fiscal year, the City's governmental funds reported a combined ending fund balance of \$33,045,992, an increase of \$3,646,334 from the prior year. Of this total amount there is an unreserved fund balance of \$1,169,764. This is primarily due to a general fund positive balance with negative balances in the TIF special revenue fund and the local option sales tax fund.

The General Fund is the primary operating fund of the City. At the end of the fiscal year, the unreserved fund balance of the general fund was \$6,320,099, a decrease of \$3,145. The total general fund balance was \$7,274,044. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 43% of total general fund expenditure (\$14,663,535), while total fund balance represents 49% of that same amount.

The Tax Increment Financing Fund maintained their negative balance. This deficit will be eliminated upon receipt of property taxes in future years. The decreased deficit balance was due to repayment of internal and external loans for various economic development and community improvements.

The Debt Service Fund ended the year with a fund balance of \$676,504 an increase of \$135,292 from the prior year. The increase primarily was due to interest income.

The Jurisdictional Fund ended the year with a fund balance of \$8,564,043 an increase of \$201,506 from last year. The increase was due to interest income from internal loans.

INDIVIDUAL MAJOR BUSINESS TYPE FUND ANALYSIS

The Water fund, which accounts for the operation and maintenance of the City's water system, ended the current fiscal year with an increase in net assets of \$1,565,323 compared to an increase of \$873,898 from the previous fiscal year. Water rates increased 5.2% in January 2025. Expenses increased from the prior year because of increased costs for water plant operations.

The Sewer fund, which accounts for the operation and maintenance of the City's wastewater system, ended the current year with an increase in net assets of \$948,123 compared to an increase of \$1,003,693 in the previous fiscal year. A 5% rate increase was enacted in January 2025. Operational expenses increased because of increased costs in sewer plant operations.

The Broadband fund, a new utility in 2023, ended the current year with a decrease in net assets of \$2,852,622 compared to a decrease of \$2,873,142 in the previous fiscal year. The

Broadband utility continues to steadily expand. Customer registrations and connections remain strong, and we are on pace to exceed our market penetration goals by June 2027. Once customer connections are fully established, net revenues from the fiber utility will be more than sufficient to cover debt and operation expenses.

BUDGETARY HIGHLIGHTS

During the current fiscal year, the City of Fort Dodge amended the budget once to account for increased expenditures in operating, grant programs, capital equipment, and construction projects.

CAPITAL ASSETS AND DEBT ADMINISTRATION

Capital Assets

The City's investment in capital assets, including land, buildings and improvements, equipment and infrastructure represent the value of resources used to provide services to citizens. At fiscal year end, the City's investment in capital assets for governmental and business type activities (net of depreciation) totaled \$99,780,365 and \$215,676,550 respectively, for a combined total of \$315,456,915. See Note 3 to the financial statements for additional information regarding the City's capital assets.

Long-term Debt

As of June 30, 2025, the City of Fort Dodge had \$63,210,000 of long-term debt outstanding in its governmental activities, compared to \$45,995,000 on June 30, 2024. The increase of \$17,215,000 is attributable to the issuance of the Series 2024 (\$5,775,000), Series 2025B (\$9,500,000) and loan received from Webster County of \$6.5 million and repayment of debt. The City maintained its rating Aa3 from Moody's Investor Services. The City's statutory debt limit, which is limited to 5% of the assessed valuation, was \$82,767,694 for FY25 of which the City has utilized 73.4%.

Total long-term debt for business type activities was \$145,977,733 an increase of \$28,979,519 from the previous fiscal year which is attributable to two Broadband revenue notes Series 2021A (\$33,355,000) Series 2021B (\$3,430,000) and the repayment of the debt.

ECONOMIC FACTORS

For the upcoming fiscal year ending June 30, 2026, the City's taxable property valuation increased by \$13,558,159 or 1.74%.

The City's tax levy rate decreased in FY26 to \$20.75 from \$20.955 in FY25 due to a decreased levy in employee benefits. Elected officials and city management prefer to keep a consistent tax levy rate in future years but recognize that many City costs are mandatorily imposed that are outside their control.

CONTACTING THE CITY'S FINANCIAL MANAGEMENT

These financial statements are designed to provide a general overview of the City's finances and operating activities for all those interested. Questions concerning any of the information provided in this report or requests for additional financial information should be directed to: City Manager or Finance Director, City of Fort Dodge, 819 1st Avenue South, Fort Dodge, IA 50501, or call (515) 576-4551.

Basic Financial Statements

City of Fort Dodge, Iowa
Statement of Net Position
June 30, 2025

	Primary Government		
	Governmental Activities	Business- Type Activities	Total
Assets			
Cash, cash equivalents and pooled investments	\$ 34,145,199	15,302,189	49,447,388
Receivables:			
Property tax:			
Delinquent	236,359	-	236,359
Succeeding year	16,736,511	-	16,736,511
Tax increment financing:			
Delinquent	138,456	-	138,456
Succeeding year	3,679,458	-	3,679,458
Customer accounts	-	6,544,696	6,544,696
Accounts	846,047	-	846,047
Leases	189,544	-	189,544
Due from other governments	1,485,781	89,547	1,575,328
Due from other funds	(595,250)	595,250	-
Inventories	30,964	4,843	35,807
Prepaid expenses	321,957	114,763	436,720
Restricted assets:			
Cash and pooled investments	-	616,760	616,760
Capital assets (net of accumulated depreciation)	99,780,365	215,676,550	315,456,915
Total assets	<u>156,995,391</u>	<u>238,944,598</u>	<u>395,939,989</u>
Deferred Outflows of Resources			
Pension related deferred outflows	4,059,531	731,364	4,790,895
	<u>4,059,531</u>	<u>731,364</u>	<u>4,790,895</u>
Liabilities			
Cash and cash equivalents (deficit)	-	-	-
Accounts payable	2,905,710	2,853,420	5,759,130
Salaries and benefits payable	449,215	140,622	589,837
Interest payable	198,111	279,260	477,371
Liabilities payable from restricted assets:			
Customer deposits	-	47,903	47,903
Unearned revenue	398,140	2,278	400,418
Advances from grantors	-	-	-
Lease liability	9,768	-	9,768

Exhibit A

Component Units		
<u>Airport Authority</u>	<u>Other (Modified Cash)</u>	<u>Total</u>
-	6,372,593	6,372,593
3,150	-	3,150
-	-	-
-	-	-
246,784	-	246,784
-	-	-
8,671	-	8,671
-	-	-
613,028	-	613,028
-	-	-
-	-	-
-	-	-
20,519,778	-	20,519,778
<u>21,391,411</u>	<u>6,372,593</u>	<u>27,764,004</u>
53,166	-	53,166
<u>53,166</u>	-	<u>53,166</u>
451,048	-	451,048
720,038	351,656	1,071,694
11,847	-	11,847
-	-	-
-	-	-
5,155	-	5,155
-	-	-
-	-	-

City of Fort Dodge, Iowa
Statement of Net Position
June 30, 2025

	Primary Government		
	Governmental Activities	Business- Type Activities	Total
Liabilities (continued)			
Long-term liabilities:			
Portion due or payable within one year:			
General obligation bonds/notes	4,385,000	410,000	4,795,000
Revenue bonds/notes payable	-	8,306,400	8,306,400
Compensated absences	1,509,279	487,170	1,996,449
Portion due or payable after one year:			
General obligation bonds/notes	52,840,000	5,165,000	58,005,000
Revenue bonds/notes payable	-	139,565,890	139,565,890
Bond premium	2,444,166	-	2,444,166
Compensated absences	216,830	124,681	341,511
Net pension liability	11,963,840	1,622,293	13,586,133
Net OPEB liability	628,275	62,877	691,152
Total liabilities	<u>77,948,334</u>	<u>159,067,794</u>	<u>237,016,128</u>
Deferred Inflows of Resources			
Unavailable revenues:			
OPEB related deferred inflows	144,249	-	144,249
Deferred inflows	220,019	71,059	291,078
Succeeding year property tax	16,736,511	-	16,736,511
Tax increment financing	3,679,458	-	3,679,458
Total deferred inflows of resources	<u>20,780,237</u>	<u>71,059</u>	<u>20,851,296</u>
Net Position			
Invested in capital assets, net of related debt	42,555,365	62,229,260	104,784,625
Restricted for:			
Nonexpendable:			
Parks Trust	25,000	-	25,000
Perpetual care cemetery	541,700	-	541,700
Expendable:			
Debt service	676,504	-	676,504
Street improvements and repairs	4,485,919	-	4,485,919
Urban renewal	3,339,822	-	3,339,822
Revenue note retirement	-	470,692	470,692
Other purposes	8,989,598	-	8,989,598
Unrestricted	1,712,443	17,837,157	19,549,600
Total net position	<u>\$ 62,326,351</u>	<u>80,537,109</u>	<u>142,863,460</u>

See notes to financial statements.

(continued)
Exhibit A

Component Units		
<u>Airport Authority</u>	<u>Other (Modified Cash)</u>	<u>Total</u>
-	-	-
-	-	-
57,551	-	57,551
-	-	-
-	-	-
-	-	-
174,902	-	174,902
4,600	-	4,600
<u>1,425,141</u>	<u>351,656</u>	<u>1,776,797</u>
-	-	-
6,492	-	6,492
246,784	-	246,784
-	-	-
<u>253,276</u>	<u>-</u>	<u>253,276</u>
20,519,778	-	20,519,778
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
-	-	-
(753,618)	6,020,937	5,267,319
<u>19,766,160</u>	<u>6,020,937</u>	<u>25,787,097</u>

City of Fort Dodge, Iowa
Statement of Activities
Year ended June 30, 2025

Functions/Programs:	Expenses	Program Revenues		
		Charges for Service	Operating Grants, Contributions and Restricted Interest	Capital Grants, Contributions and Restricted Interest
Primary Government:				
Governmental activities:				
Public safety	\$ 13,087,110	2,715,012	186,155	-
Public works	9,711,821	-	4,654,257	-
Health and social services	155,810	-	120,962	-
Culture and recreation	6,480,310	1,661,741	202,641	292,468
Community and economic development	2,893,717	135,095	53,526	-
General government	1,805,645	-	-	-
Interest on long-term debt	2,436,685	-	-	-
Capital projects	30,725,597	-	-	4,160,801
Total governmental activities	<u>67,296,695</u>	<u>4,511,848</u>	<u>5,217,541</u>	<u>4,453,269</u>
Business type activities:				
Water	11,585,204	12,377,797	-	-
Sewer	14,280,473	14,603,850	-	-
Broadband	5,713,318	2,842,087	-	-
Other non-major	3,067,187	2,811,822	-	-
Total business type activities	<u>34,646,182</u>	<u>32,635,556</u>	<u>-</u>	<u>-</u>
Total primary government	<u>\$ 101,942,877</u>	<u>37,147,404</u>	<u>5,217,541</u>	<u>4,453,269</u>
Component Units:				
Airport Authority	\$ 2,226,230	518,515	-	1,710,776
Other (modified cash)	459,236	77,009	877,905	-
Total component units	<u>\$ 2,685,466</u>	<u>595,524</u>	<u>877,905</u>	<u>1,710,776</u>
General Revenues:				
Property and other city tax levied for:				
General purposes				
Debt service				
Tax increment financing				
Local option sales tax				
Hotel motel tax				
Unrestricted investment earnings, operating grants				
Miscellaneous				
Property tax replacement				
Loss on disposal of assets				
Transfers				
Total general revenues and transfers				
Change in net position				
Net position beginning of year				
Net position end of year				
See notes to financial statements.				

Exhibit B

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component
			Units
Governmental Activities	Business Type Activities	Total	
(10,185,943)	-	(10,185,943)	-
(5,057,564)	-	(5,057,564)	-
(34,848)	-	(34,848)	-
(4,323,460)	-	(4,323,460)	-
(2,705,096)	-	(2,705,096)	-
(1,805,645)	-	(1,805,645)	-
(2,436,685)	-	(2,436,685)	-
(26,564,796)	-	(26,564,796)	-
(53,114,037)	-	(53,114,037)	-
-	792,593	792,593	-
-	323,377	323,377	-
-	(2,871,231)	(2,871,231)	-
-	(255,365)	(255,365)	-
-	(2,010,626)	(2,010,626)	-
(53,114,037)	(2,010,626)	(55,124,663)	-
-	-	-	3,061
-	-	-	495,678
-	-	-	498,739
12,170,444	-	12,170,444	309,641
3,839,912	-	3,839,912	-
3,806,588	-	3,806,588	-
6,125,174	-	6,125,174	-
714,939	-	714,939	-
1,003,768	825,132	1,828,900	5,237
3,134,122	1,917,190	5,051,312	-
1,638,415	-	1,638,415	-
(38,375)	-	(38,375)	-
1,149,709	(1,149,709)	-	-
33,544,696	1,592,613	35,137,309	314,878
(19,569,341)	(418,013)	(19,987,354)	813,617
81,895,692	80,955,122	162,850,814	24,973,480
\$ 62,326,351	80,537,109	142,863,460	25,787,097

City of Fort Dodge, Iowa
Balance Sheet
Governmental Funds
June 30, 2025

Assets	General	Special Revenue	
		Local Option Tax	Increment
	Sales Tax	Financing	
Cash, cash equivalents and pooled investments	\$ 6,714,634	1,092,255	361,953
Receivables:			
Property tax:			
Delinquent	104,780	-	-
Succeeding year	7,473,737	-	-
Tax increment financing:			
Delinquent	-	-	138,456
Succeeding year	-	-	3,679,458
Accounts	690,915	-	-
Due from other funds	191,640	-	-
Due from other governments	153,808	543,366	-
Inventories	30,964	-	-
Prepaid expenses	169,288	5,166	-
	<u>\$ 15,529,766</u>	<u>1,640,787</u>	<u>4,179,867</u>
Liabilities, Deferred Inflows of Resources and Fund Balances			
Liabilities:			
Accounts payable	\$ 361,602	837,648	-
Salaries payable and benefits payable	368,743	-	-
Unearned revenue	51,640	-	-
Due to other funds	-	3,085,254	3,363,463
Advances from grantors	-	-	-
Total liabilities	<u>781,985</u>	<u>3,922,902</u>	<u>3,363,463</u>
Deferred inflows of resources:			
Unavailable revenues:			
Succeeding year property tax	7,473,737	-	-
Tax increment financing	-	-	3,679,458
Total deferred inflows of resources	<u>7,473,737</u>	<u>-</u>	<u>3,679,458</u>
Fund balances:			
Nonspendable:			
Prepaid expenditures	169,288	5,166	-
Inventories	30,964	-	-
Permanently restricted	-	-	-
Restricted for:			
Debt service	-	-	-
Street improvement and repairs	-	-	-
Urban renewal	-	-	-
Employee benefits	-	-	-
Capital improvements	-	-	-
Other purposes	753,693	-	-
Assigned	-	-	-
Unassigned	6,320,099	(2,287,281)	(2,863,054)
Total fund balances	<u>7,274,044</u>	<u>(2,282,115)</u>	<u>(2,863,054)</u>
Total liabilities, deferred inflows of resources and fund balances	<u>\$ 15,529,766</u>	<u>\$ 1,640,787</u>	<u>4,179,867</u>

See notes to financial statements.

Exhibit C

Debt Service	Capital Projects		Other Nonmajor Governmental	Total
	Capital Improvement	Construction Fund	Funds	
679,294	4,224,032	2,339,529	18,733,502	34,145,199
63,361	-	-	68,218	236,359
4,007,578	-	-	5,255,196	16,736,511
-	-	-	-	138,456
-	-	-	-	3,679,458
-	25,388	-	129,744	846,047
-	-	-	5,778,467	5,970,107
-	9,642	-	778,965	1,485,781
-	-	-	-	30,964
-	51,653	-	95,850	321,957
<u>4,750,233</u>	<u>4,310,715</u>	<u>2,339,529</u>	<u>30,839,942</u>	<u>63,590,839</u>
66,151	710,906	709,148	220,255	2,905,710
-	4,220	-	76,252	449,215
-	156,956	-	-	208,596
-	116,640	-	-	6,565,357
-	-	-	-	-
<u>66,151</u>	<u>988,722</u>	<u>709,148</u>	<u>296,507</u>	<u>10,128,878</u>
4,007,578	-	-	5,255,196	16,736,511
-	-	-	-	3,679,458
<u>4,007,578</u>	<u>-</u>	<u>-</u>	<u>5,255,196</u>	<u>20,415,969</u>
-	51,653	-	95,850	321,957
-	-	-	-	30,964
-	-	-	566,700	566,700
676,504	-	-	-	676,504
-	-	-	4,485,919	4,485,919
-	-	-	3,339,822	3,339,822
-	-	-	3,817,012	3,817,012
-	3,270,340	1,630,381	-	4,900,721
-	-	-	4,418,893	5,172,586
-	-	-	8,564,043	8,564,043
-	-	-	-	1,169,764
<u>676,504</u>	<u>3,321,993</u>	<u>1,630,381</u>	<u>25,288,239</u>	<u>33,045,992</u>
<u>4,750,233</u>	<u>4,310,715</u>	<u>2,339,529</u>	<u>30,839,942</u>	<u>63,590,839</u>

City of Fort Dodge, Iowa

Exhibit D

Reconciliation of the Balance Sheet -
Governmental Funds to the Statement of Net Position

June 30, 2025

Total governmental fund balances (page 24)	\$ 33,045,992
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Amounts reported for governmental activities in the Statement of Net Position are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the governmental funds. The cost of assets is \$ 207,083,956 and the accumulated depreciation is \$107,303,541.

99,780,365

Pension related deferred outflows of resources and deferred inflows of resources are not due and payable in the current year and, therefore, are not reported in the governmental funds, as follows:

Deferred outflows of resources	4,059,531	
Deferred inflows of resources	<u>(364,268)</u>	3,695,263

Long-term liabilities, accrued interest and compensated absences are not due and payable in the current period and, therefore, are not reported as liabilities in the governmental funds:

General obligation bonds payable	(59,678,934)
Compensated absences	(1,726,109)
Accrued interest payable	(198,111)
Net pension liability	(11,963,840)
Net OPEB liability	<u>(628,275)</u>

Net Position of Governmental Activities (Page 19)	<u>\$ 62,326,351</u>
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See notes to financial statements.

City of Fort Dodge, Iowa
Statement of Revenues, Expenditures and Changes in Fund Balances (Deficit)
Governmental Funds
Year ended June 30, 2025

	General	Special Revenue	
		Local Option Sales Tax	Tax Increment Financing
Revenues:			
Property tax	\$ 7,047,969	-	-
Tax increment financing	-	-	3,782,208
Other city tax	721,765	5,093,664	-
Licenses and permits	445,716	-	-
Use of money and property	378,271	197,162	31,415
Intergovernmental	995,516	-	24,381
Charges for service	3,246,151	-	-
Miscellaneous	720,034	-	22,756
Total revenues	<u>13,555,422</u>	<u>5,290,826</u>	<u>3,860,760</u>
Expenditures:			
Operating:			
Public safety	8,963,956	-	-
Public works	262,000	-	-
Health and social services	-	-	-
Culture and recreation	3,710,076	-	-
Community and economic development	369,917	-	639,868
General government	1,357,586	-	26,240
Debt service	-	121,300	-
Capital projects	-	2,746,614	-
Total expenditures	<u>14,663,535</u>	<u>2,867,914</u>	<u>666,108</u>
Excess (deficiency) of revenues over (under) expenditures	(1,108,113)	2,422,912	3,194,652
Other financing sources (uses):			
Bond proceeds	-	-	5,644,000
Operating transfers in	1,997,775	-	-
Operating transfers out	(843,440)	(5,993,475)	(7,799,257)
Total other financing sources (uses)	<u>1,154,335</u>	<u>(5,993,475)</u>	<u>(2,155,257)</u>
Change in fund balances	46,222	(3,570,563)	1,039,395
Fund balances (deficit) beginning of year	<u>7,227,822</u>	<u>1,288,448</u>	<u>(3,902,449)</u>
Fund balances (deficit) end of year	<u>\$ 7,274,044</u>	<u>(2,282,115)</u>	<u>(2,863,054)</u>

See notes to financial statements.

Exhibit E

Debt Service	Capital Projects		Other Nonmajor Governmental Funds	Total
	Capital Improvement	Construction Fund		
3,912,391	-	-	5,122,474	16,082,834
-	-	-	-	3,782,208
-	-	-	4,552,381	10,367,810
-	-	-	-	445,716
90,870	8,074	-	403,431	1,109,223
282,525	43,019	327,785	2,153,101	3,826,327
-	768,688	-	216,092	4,230,931
655,331	377,880	10,333,016	1,161,954	13,270,971
<u>4,941,117</u>	<u>1,197,661</u>	<u>10,660,801</u>	<u>13,609,433</u>	<u>53,116,020</u>
-	-	-	3,441,093	12,405,049
-	-	-	4,929,905	5,191,905
-	-	-	163,840	163,840
-	-	-	1,255,762	4,965,838
-	-	-	1,381,735	2,391,520
-	-	-	118,752	1,502,578
7,382,462	-	-	-	7,503,762
-	16,589,766	13,073,046	-	32,409,426
<u>7,382,462</u>	<u>16,589,766</u>	<u>13,073,046</u>	<u>11,291,087</u>	<u>66,533,918</u>
(2,441,345)	(15,392,105)	(2,412,245)	2,318,346	(13,417,898)
351,373	9,919,150	-	-	15,914,523
2,225,264	6,597,464	6,186,114	1,288,546	18,295,163
-	(1,104,468)	(534,929)	(869,885)	(17,145,454)
<u>2,576,637</u>	<u>15,412,146</u>	<u>5,651,185</u>	<u>418,661</u>	<u>17,064,232</u>
135,292	20,041	3,238,940	2,737,007	3,646,334
541,212	3,301,952	(1,608,559)	22,551,232	29,399,658
<u>676,504</u>	<u>3,321,993</u>	<u>1,630,381</u>	<u>25,288,239</u>	<u>\$ 33,045,992</u>

City of Fort Dodge, Iowa

Exhibit F

Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficit) - Governmental Funds to the Statement of Activities

Year ended June 30, 2025

Net Change in Fund Balances - Total Governmental Funds \$ 3,646,334
(Page 27)

**Amounts reported for governmental activities in the Statement
of Activities are different because:**

Governmental funds report capital outlays as expenditures while governmental activities report depreciation expense to allocate those expenditures over the life of the assets. Capital outlays exceeded depreciation expense in the current year, as follows:

Capital outlay	\$	1,825,970	
Net amortization of right to use asset		(10,805)	
Loss on disposal of assets		(38,375)	
Depreciation expense		<u>(8,262,099)</u>	(6,485,309)

Proceeds from issuing long-term debt liabilities provide current financial resources to governmental funds, but issuing debt increases long-term liabilities in the Statement of Net Assets. Repayment of long-term liabilities is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the Statement of Net Assets. In addition, interest is accrued on outstanding debt in the Statement of Activities, whereas in the governmental funds interest expenditures are reported only when due. Current year issues exceeded repayments as follows:

Long-term debt issued (including premium)		(21,810,373)	
Long-term debt principal repaid		4,150,000	
Lease liability principal repaid		15,407	
Accrued interest		<u>(2,658)</u>	(17,647,624)

City of Fort Dodge, Iowa

Exhibit F

Reconciliation of the Statement of Revenues, Expenditures and Changes in
Fund Balances (Deficit) - Governmental Funds to the Statement of Activities

Year ended June 30, 2025

Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in the governmental funds, as follows:

Net amortization of premiums	315,585	
Compensated absences	427,997	
Other postemployment benefits	(21,405)	
Pension expense	<u>195,081</u>	
		<u>917,258</u>
Change in Net Position of Governmental Activities (Page 22)		<u>\$ (19,569,341)</u>

See notes to financial statements.

City of Fort Dodge, Iowa
Statement of Net Position
Proprietary Funds
June 30, 2025

Exhibit G

	Enterprise Funds				Totals
	Water Utility	Sewer Utility	Broadband	Other Nonmajor Proprietary Funds	
Assets					
Current assets:					
Cash and cash equivalents	\$ 5,579,811	8,547,155	1,537,256	(362,033)	15,302,189
Accounts receivable	2,841,097	3,044,233	45,060	614,306	6,544,696
Due from other governments	22,520	66,890	137	-	89,547
Inventories	-	-	-	4,843	4,843
Prepaid expenses	59,685	-	11,487	43,591	114,763
Total current assets	<u>8,503,113</u>	<u>11,658,278</u>	<u>1,593,940</u>	<u>300,707</u>	<u>22,056,038</u>
Noncurrent assets:					
Due from other funds	-	7,160,250	-	-	7,160,250
Restricted cash and cash equivalents	271,844	344,916	-	-	616,760
Capital assets (net of accumulated depreciation)	59,543,826	103,873,733	34,795,369	17,463,622	215,676,550
Total noncurrent assets	<u>59,815,670</u>	<u>111,378,899</u>	<u>34,795,369</u>	<u>17,463,622</u>	<u>223,453,560</u>
Total assets	<u>68,318,783</u>	<u>123,037,177</u>	<u>36,389,309</u>	<u>17,764,329</u>	<u>245,509,598</u>
Deferred Outflows of Resources					
Pension related deferred outflows	247,051	237,924	171,961	74,428	731,364
Liabilities					
Current liabilities:					
Accounts payable	1,346,163	126,572	1,093,190	287,495	2,853,420
Salaries and benefits payable	44,539	44,323	36,746	15,014	140,622
Compensated absences	214,724	194,362	46,275	31,809	487,170
Unearned revenue	-	-	-	2,278	2,278
Payable from restricted net assets:					
Bonds, notes and loans payable	2,163,000	4,523,400	1,210,000	410,000	8,306,400
Consumer deposits	33,072	14,831	-	-	47,903
Interest payable	47,179	98,889	133,192	-	279,260
Total current liabilities	<u>3,848,677</u>	<u>5,002,377</u>	<u>2,519,403</u>	<u>746,596</u>	<u>12,117,053</u>
Noncurrent liabilities:					
Bonds, notes and loans payable	31,591,994	72,898,896	35,075,000	5,575,000	145,140,890
Compensated absences	67,758	49,506	1,553	5,864	124,681
Due to other funds	-	-	6,565,000	-	6,565,000
Net pension liability	833,728	227,447	265,754	295,364	1,622,293
Net OPEB liability	24,537	19,937	10,735	7,668	62,877
Total noncurrent liabilities	<u>32,518,017</u>	<u>73,195,786</u>	<u>41,918,042</u>	<u>5,883,896</u>	<u>153,515,741</u>
Total liabilities	<u>36,366,694</u>	<u>78,198,163</u>	<u>44,437,445</u>	<u>6,630,492</u>	<u>165,632,794</u>
Deferred Inflows of Resources					
Unavailable revenues:					
OPEB related deferred inflows	-	-	-	-	-
Pension related deferred inflows	29,364	21,836	9,916	9,943	71,059
Total deferred inflows of resources	<u>29,364</u>	<u>21,836</u>	<u>9,916</u>	<u>9,943</u>	<u>71,059</u>
Net position					
Invested in capital assets, net of related debt	25,788,832	26,451,437	(1,489,631)	11,478,622	62,229,260
Restricted for:					
Revenue note retirement	224,665	246,027	-	-	470,692
Unrestricted	6,156,279	18,357,638	(6,396,460)	(280,300)	17,837,157
Total net position	<u>\$ 32,169,776</u>	<u>45,055,102</u>	<u>(7,886,091)</u>	<u>11,198,322</u>	<u>80,537,109</u>

See notes to financial statements.

City of Fort Dodge, Iowa
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Year ended June 30, 2025

Exhibit H

	Enterprise Funds			Other Nonmajor Proprietary Funds	Totals
	Water Utility	Sewer Utility	Broadband		
Operating revenues:					
Charges for services	\$ 12,377,797	14,603,850	2,842,087	2,811,822	32,635,556
Miscellaneous	1,446,083	350,632	18,609	101,867	1,917,191
Total operating revenues	<u>13,823,880</u>	<u>14,954,482</u>	<u>2,860,696</u>	<u>2,913,689</u>	<u>34,552,747</u>
Operating expenses:					
Business type activities:					
Cost of sales and services	8,210,567	7,082,208	2,354,635	1,742,071	19,389,481
Depreciation	2,764,756	5,533,594	1,632,394	1,113,782	11,044,526
Total operating expenses	<u>10,975,323</u>	<u>12,615,802</u>	<u>3,987,029</u>	<u>2,855,853</u>	<u>30,434,007</u>
Operating income	<u>2,848,557</u>	<u>2,338,680</u>	<u>(1,126,333)</u>	<u>57,836</u>	<u>4,118,740</u>
Non-operating revenues (expenses):					
Interest and investment revenue	192,451	544,949	-	87,732	825,132
Interest expense	(609,881)	(1,664,671)	(1,726,289)	(211,334)	(4,212,175)
Sale of equipment	-	-	-	-	-
Total non-operating revenue (expenses)	<u>(417,430)</u>	<u>(1,119,722)</u>	<u>(1,726,289)</u>	<u>(123,602)</u>	<u>(3,387,043)</u>
Net income before transfers	2,431,127	1,218,958	(2,852,622)	(65,766)	731,697
Operating transfers in	-	480,000	-	212,724	692,724
Operating transfers out	(865,803)	(750,835)	-	(225,795)	(1,842,433)
Change in net position	1,565,324	948,123	(2,852,622)	(78,837)	(418,012)
Net position beginning of year	<u>30,604,453</u>	<u>44,106,979</u>	<u>(5,033,469)</u>	<u>11,277,159</u>	<u>80,955,122</u>
Net position end of year	<u>\$ 32,169,777</u>	<u>45,055,102</u>	<u>(7,886,091)</u>	<u>11,198,322</u>	<u>80,537,110</u>

See notes to financial statements.

City of Fort Dodge, Iowa
Statement of Cash Flows
Proprietary Funds
For the Year ended June 30, 2025

Exhibit I

	Enterprise Funds				Total
	Water Utility	Sewer Utility	Broad Band	Other Nonmajor Proprietary Funds	
Cash Flows From Operating Activities					
Receipts from customers	\$ 11,278,397	12,318,362	2,801,845	2,844,868	29,243,472
Payments to suppliers and employees	(7,516,778)	(7,697,049)	(2,680,081)	(1,943,032)	(19,836,940)
Other receipts	2,036,992	2,964,911	18,608	101,868	5,122,379
Net cash provided (used) by operating activities	<u>5,798,611</u>	<u>7,586,224</u>	<u>140,372</u>	<u>1,003,704</u>	<u>14,528,911</u>
Cash Flows From Noncapital Financing Activities					
Transfers to other funds	(865,803)	(750,835)	-	(225,795)	(1,842,433)
Transfers from other funds	-	480,000	-	212,724	692,724
Net cash provided (used) in noncapital financing activities	<u>(865,803)</u>	<u>(270,835)</u>	<u>-</u>	<u>(13,071)</u>	<u>(1,149,709)</u>
Cash Flows From Capital and Related Financing Activities					
Proceeds from capital debt	609,295	602,258	3,005,090	-	4,216,643
Purchase of capital assets	(2,095,416)	(1,954,609)	(6,020,339)	(4,000,342)	(14,070,706)
Principal paid on capital debt	(3,375,739)	(4,532,000)	(550,000)	(410,000)	(8,867,739)
Interest paid on capital debt	(613,089)	(1,689,781)	(1,593,097)	(211,334)	(4,107,301)
Principal received from interfund loans	111,568	(6,293,072)	6,565,000	-	383,496
Net cash (used) by capital and related financing activities	<u>(5,363,381)</u>	<u>(13,867,204)</u>	<u>1,406,654</u>	<u>(4,621,676)</u>	<u>(22,445,607)</u>
Cash Flows From Investing Activities					
Interest and dividends	192,451	544,949	-	87,733	825,133
Net cash provided by investing activities	<u>192,451</u>	<u>544,949</u>	<u>-</u>	<u>87,733</u>	<u>825,133</u>
Net increase (decrease) in cash and cash equivalents	(238,122)	(6,006,866)	1,547,026	(3,543,310)	(8,241,272)
Cash and cash equivalents beginning of year	<u>6,089,777</u>	<u>14,898,937</u>	<u>(9,770)</u>	<u>3,181,277</u>	<u>24,160,221</u>
Cash and cash equivalents end of year	<u>\$ 5,851,655</u>	<u>8,892,071</u>	<u>1,537,256</u>	<u>(362,033)</u>	<u>15,918,949</u>

(continued)

City of Fort Dodge, Iowa
Statement of Cash Flows
Proprietary Funds
For the Year ended June 30, 2025

Exhibit I

	Enterprise Funds				Total
	Water Utility	Sewer Utility	Broadband	Other Nonmajor Proprietary Funds	
Reconciliation of operating income (loss) to net cash provided by operating activities					
Operating income	\$ 2,848,557	2,338,680	(1,126,333)	57,836	4,118,740
Adjustments to reconcile operating income to net cash provided by operating activities:					
Depreciation expense	2,764,756	5,533,594	1,632,394	1,113,782	11,044,526
Change in assets and liabilities:					
Receivables, net	(508,491)	328,774	(40,242)	8,958	(211,001)
Prepaid expenses	(32,528)	(39,840)	(5,982)	(8,969)	(87,319)
Net pension liability	(118,512)	(107,887)	184,086	(37,597)	(79,910)
Deferred outflows of resources	554,897	332,029	(73,366)	174,966	988,526
Deferred inflows of resources	(402,228)	(322,228)	(141,655)	(132,670)	(998,781)
Consumer deposits	-	-	-	22,990	22,990
Accounts and other payables	679,131	(527,414)	(312,295)	(177,528)	(338,106)
Salaries and benefits payable	9,179	24,481	15,487	2,643	51,790
Compensated absences	2,861	25,231	7,845	(23,140)	12,797
Other postemployment benefits	989	804	433	309	2,535
Deferred revenue	-	-	-	2,124	2,124
Net cash provided (used) by operating activities	\$ 5,798,611	7,586,224	140,372	1,003,704	14,528,911
Reconciliation of cash and cash equivalents at year end to specific assets included in the statement of net position:					
Current assets:					
Cash and pooled investments	\$ 5,579,811	8,547,155	1,537,256	(362,033)	15,302,189
Noncurrent assets:					
Cash and pooled investments	271,844	344,916	-	-	616,760
Cash and cash equivalents at year end	\$ 5,851,655	8,892,071	1,537,256	(362,033)	15,918,949

See notes to financial statements.

City of Fort Dodge, Iowa
Statement of Fiduciary Net Position and Liabilities
Fiduciary Funds
June 30, 2025

Exhibit J

	<u>Trust Funds</u> Coleman <u>Water & Sewer</u>
<u>Assets</u>	
Cash	\$ 431
Receivables:	
Accounts	<u>1,226</u>
 Total assets	 <u>\$ 1,657</u>
 <u>Liabilities</u>	
Accounts payable	<u>\$ 1,703</u>
 <u>Net Position</u>	
Held in trust	<u>(46)</u>
 Total liabilities and net position	 <u>\$ 1,657</u>

See notes to financial statements.

City of Fort Dodge, Iowa
 Statement of Changes in Fiduciary Net Position
 Fiduciary Funds
 For the Year ended June 30, 2025

Exhibit K

	Trust Funds <hr style="border: 0; border-top: 1px solid black;"/> Coleman <u>Water & Sewer</u>
Additions:	
Fees collected	\$ <u> </u> -
Deductions:	
Fees remitted	<hr style="border: 0; border-top: 1px solid black;"/> -
Change in net position	-
Net position - Beginning of year	<hr style="border: 0; border-top: 1px solid black;"/> -
Net position - End of year	\$ <u><u> </u></u> -

See notes to financial statements.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

(1) Summary of Significant Accounting Policies

The City of Fort Dodge is a political subdivision of the State of Iowa located in Webster County. It operates under the Home Rule provisions of the Constitution of Iowa. The City operates under the Mayor-Council-Manager form of government with the Mayor and Council Members elected on a non-partisan basis. The City of Fort Dodge provides numerous services to citizens, including public safety, public works, health and social services, culture and recreation, community and economic development and general government services. It also operates the airport and provides water, sewer and sanitation utilities.

The financial statements of the City of Fort Dodge have been prepared in conformity with U.S. generally accepted accounting principles (GAAP) as prescribed by the Governmental Accounting Standards Board.

A. Reporting Entity

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

These financial statements present the City of Fort Dodge (the primary government) and its component units. The component units discussed below are included in the City's reporting entity because of the significance of its operational or financial relationship with the City.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

Discretely Presented Component Units

The Fort Dodge Municipal Airport Authority (Authority) was established pursuant to Chapter 330A of the Code of Iowa to operate the City's airport facility. The Authority is governed by a five member board appointed by the Fort Dodge City Council who serve at the pleasure of the City Council. The City annually provides significant operating subsidies to the Authority. In accordance with criteria set forth by the Governmental Accounting Standards Board, the Authority meets the definition of a component unit which should be discretely presented.

In addition, there are two legally, tax-exempt foundations that are component units of the City of Fort Dodge. These foundations act primarily as fund-raising organizations to supplement the resources that are available to the City in support of its programs. Although the City does not control the timing or amount of receipts from these foundations, the majority of resources, or income thereon, that these foundations hold and invest are restricted to the activities of the City by the donors. Because the restricted resources held by these foundations can only be used by, or for the benefit of, the City, these foundations are considered component units of the City of Fort Dodge and are discretely presented in the City's financial statements.

Both of these tax-exempt foundations' records are prepared on the modified cash basis of accounting. Under that basis, assets recognized are cash and marketable securities, and no liabilities are recognized. The only non-cash transactions recognized are gifts of stock and the subsequent increase or decrease in market value. The modified cash basis differs from accounting principles generally accepted in the United States of America primarily because promises to give, accrued investment income and accounts payable are not included in these financial statements. No modifications have been made to the foundations' financial information in the City's reporting entity for these differences.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

Details of these component units are as follows:

	W.H. Johnston Foundation	Blanden Charitable Foundation	Total
Cash and pooled investments	\$ 2,969,809	3,402,784	6,372,593
Other liabilities	<u>(351,419)</u>	<u>(237)</u>	<u>(351,656)</u>
Net assets	<u>\$ 2,618,390</u>	<u>3,402,547</u>	<u>6,020,937</u>
Operating grants, contributions	187,032	90,358	277,390
Investment earnings	324,807	352,717	677,524
Program expenses	<u>(292,003)</u>	<u>(167,233)</u>	<u>(459,236)</u>
Net change	219,836	275,842	495,678
Beginning net assets	<u>2,398,554</u>	<u>3,126,705</u>	<u>5,525,259</u>
Ending net assets	<u>\$ 2,618,390</u>	<u>3,402,547</u>	<u>6,020,937</u>

Complete financial statements for these foundations can be obtained from their respective administrative offices in Fort Dodge, Iowa.

Jointly Governed Organizations

The City participates in several jointly governed organizations that provide goods or services to the citizenry of the City but do not meet the criteria of a joint venture since there is no ongoing financial interest or responsibility by the participating governments. City officials are members of the following boards and commissions: Webster County Assessor's Conference Board, Webster County Emergency Management Commission, Webster County Joint E911 Service Board, and Webster County Telecommunications Board.

Related Organizations

Financial statements for the Municipal Housing Agency of the City of Fort Dodge, Iowa are not included in this report as it is not a component unit of the City. The Municipal Housing Agency is governed by its own Board of Trustees who are appointed by the Council and is subject to an independent audit.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

B. Basis of Presentation

Government-wide Financial Statements – 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 are supported by property tax and intergovernmental revenues, are reported separately from business type activities, which rely to a significant extent on fees and charges for services.

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 categories.

Net investment in capital assets consists of capital assets, net of accumulated depreciation 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 are imposed by law through constitutional provisions or enabling legislation. Enabling legislation did not result in any restricted net position.

Unrestricted net position consists of net position not meeting the definition of the two preceding categories. Unrestricted net position is often subject to constraints 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 are offset by program revenues. Direct expenses are those clearly identifiable with a specific function. 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 and 2) grants, contributions and interest restricted to meeting the operational or capital requirements of a particular function. Property tax and other items not properly included among program revenues are reported instead as general revenues.

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

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

The City reports the following major governmental funds:

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

Special Revenue:

The Local Option Sales Tax Fund is used to account for the revenues from the tax authorized by referendum and used for capital improvements, equipment and community programs and services.

The Tax Increment Financing Fund is used to account for revenues from the tax authorized by ordinance in the urban renewal district and used to pay the principal and interest on the general obligation capital loan notes and other indebtedness incurred for urban renewal projects.

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

Capital Projects:

The Construction and Capital Improvement Funds are used to account for the resources used in the acquisition and construction of capital facilities and other capital assets related to the governmental funds.

The City reports the following major proprietary funds:

Enterprise:

The Water Utility Fund is used to account for the operation and maintenance of the City's water system.

The Sewer Utility Fund is used to account for the operation and maintenance of the City's wastewater treatment and sanitary sewer system.

The Broadband Utility Fund is used to account for the operation and maintenance of the City's broadband utility.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

The City also reports fiduciary funds which focus on net position and changes in net position. The Trust Funds are utilized to account for income collected by the City's Utilities for a rural area outside of the city limits.

C. Measurement Focus and Basis of Accounting

The government-wide and proprietary fund financial statements are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property tax is recognized as revenue in the year for which it is 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 after year end.

Property tax, local option sales tax, intergovernmental revenues (shared revenues, grants and reimbursements from other governments) and interest are considered to be susceptible to accrual. All other revenue items are considered to be measurable and available only when cash is received by the City.

Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, principal and interest on long-term debt, claims and judgements and compensated absences are recognized as expenditures 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.

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

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

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 are 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 non-operating 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 is charges to customers for sales and services. Operating expenses for Enterprise 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 non-operating revenues and expenses.

D. 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 Pooled Investments - The cash balances of most City funds are pooled and invested. Interest earned on investments is allocated to the funds on a systematic basis, or as provided by law. Investments are stated at fair value and non-negotiable certificates of deposit are stated at cost.

For purposes of the Statement of Cash Flows, 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, have a maturity date no longer than twelve months.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

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 and tax increment financing receivables are recognized in these funds on the levy or lien date, which is the date the tax asking is certified by the City to the County Board of Supervisors. Current year property tax and tax increment financing receivables represents taxes collected by the County but not remitted to the City at June 30, 2025 and unpaid taxes. The succeeding year property tax and tax increment financing receivables represent 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 March 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 and tax increment financing receivables have been recorded, the related revenue is deferred in both the government-wide and fund financial statements and will not be recognized as revenue until the year for which it is levied.

Property tax revenues recognized in these funds become due and collectible in September and March of the current fiscal year with a 1½% per month penalty for delinquent payments; is based on January 1, 2023 assessed property valuations; is for the tax accrual period July 1, 2024 through June 30, 2025 and reflects tax asking contained in the budget certified to the County Board of Supervisors in April 2024.

Customer Accounts and Unbilled Usage – Accounts receivable are recorded in the Enterprise Funds 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.

Due from and Due to Other Funds – During the course of its operations, the City has numerous transactions between funds. To the extent certain transactions between funds had not been paid or received as of June 30, 2023, balances of interfund amounts receivable or payable have been recorded in the fund financial statements.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Due From Other Governments – Due from other governments represents amounts due from the State of Iowa, various shared revenues, grants and reimbursements from other governments.

Inventories – Governmental fund inventories of materials and supplies are valued at cost, which approximates market, using the first-in/first-out (FIFO) method.

Restricted Assets – Funds set aside for payment of Enterprise Fund revenue bonds/notes are classified as restricted assets since their use is restricted by applicable bond/note indentures. Other restricted assets include donations restricted for specific purposes and customer deposits restricted for application to unpaid customer accounts or for refund to customers.

Capital Assets – Capital assets, which include property, equipment and vehicles, works of art, and infrastructure assets are reported in the applicable governmental or business type activities columns in the government-wide Statement of Net Position and in the Proprietary Funds Statement of Net Position. Capital assets are recorded at historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation. The costs of normal maintenance and repair not adding to the value of the asset or materially extending asset lives are not capitalized. Reportable capital assets are defined by the City as assets with initial, individual costs in excess of the following thresholds and estimated useful lives in excess of two years.

<u>Asset Class</u>	<u>Amount</u>
Land, buildings, improvements	\$ 25,000
Works of art	20,000
Equipment and vehicles	5,000
Right-to-use leased assets	5,000
Infrastructure	50,000

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Land, works of art and construction in progress are not depreciated. The other tangible property, plant, equipment, the right-to-use leased equipment and infrastructure are depreciated/amortized using the straight line method over the following estimated useful lives:

<u>Asset Class</u>	<u>Estimated Useful Lives (In Years)</u>
Buildings	39 years
Improvements other than buildings	15-20 years
Vehicles	3-20 years
Equipment	6-10 years
Infrastructure	15-50 years
Right-to-use leased assets	4-5 years

Leases – City as Lessee: The City of Fort Dodge is the lessee for noncancellable pieces of equipment. The City has recognized a lease liability and an intangible right-to-use lease asset (lease asset) in the government-wide financial statements. The City recognizes leases with an initial, individual value of \$5,000 or more.

At the commencement of the lease, the City initially measures the lease liability at the present value of payments expected to be made during the lease term. Subsequently, the lease liability is reduced by the principal portion of lease payments made. The lease asset is initially measured as the initial amount of the lease liability, adjusted for lease payments made at or before the lease commencement date, plus certain initial direct costs. Subsequently, the lease asset is amortized on a straight-line basis over its useful life.

Key estimates and judgements related to leases include how the City of Fort Dodge determines the discount rate it uses to discount the expected lease payments to present value, lease term and lease payments.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

The City of Fort Dodge uses the interest rate charged by the lessor as the discount rate. When the interest rate charged by the lessor is not provided, the City generally uses its estimated incremental borrowing rate as the discount rate for leases.

The lease term includes the noncancellable period of the lease. Lease payments included in the measurement of the lease liability are composed of fixed payments and a purchase option price that the City is reasonably certain to exercise, if applicable.

The City monitors changes in circumstances that would require a remeasurement of its lease and will remeasure the lease asset and liability if certain changes occur that are expected to significantly affect the amount of the lease liability.

Lease assets are reported with other capital assets and lease liabilities are reported with long-term debt on the statement of net position.

City as Lessor: The City of Fort Dodge is a lessor for two noncancellable leases for space for cellular antennas on City water towers. The City has recognized a lease receivable and a deferred inflow of resources in the business type activities an business type 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 judgements related to leases include how the City of Fort Dodge determines the discount rate it uses to discount the expected lease receipts to present value, lease term and lease payments.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

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

The lease term includes the non-cancellable 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 remeasurement 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 liability.

Deferred Outflows of Resources – Deferred outflows of resources represent a consumption of net position applicable to a future year(s) which 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 and OPEB expense and contributions from the employer after the measurement date but before the end of the employer's reporting period.

Compensated Absences – City employees accumulate a limited amount of earned but unused vacation and sick leave hours for subsequent use or for payment upon termination, death or retirement. A liability is recorded when each of the following have occurred: the leave is attributable to services already rendered, the leave accumulates and 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. A liability for these amounts is reported in governmental fund financial statements only for employees who have resigned or retired. The compensated absences liability has been computed based on rates of pay in effect at June 30, 2025.

Long-Term Liabilities – In the government-wide and proprietary fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental or business type activities column in the Statement of Net Position and the proprietary fund Statement of Net Position.

In the governmental fund financial statements, the face amount of debt issued is reported as other financing sources. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

Pensions – For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions and pension expense, information about the fiduciary net position of the Iowa Public Employees' Retirement System (IPERS) and additions to/deductions from IPERS' fiduciary net position have been determined on the same basis as they are reported by IPERS. 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 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 related to OPEB and OPEB expense, information has been determined based on the City of Fort Dodge'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.

Deferred Inflows of Resources – Deferred inflows of resources represent an acquisition of net position applicable to a future year(s) which will not be recognized as an inflow of resources (revenue) until that time. Although certain revenues are measurable, they are not available. Available means collected within the current year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the governmental fund financial statements represent 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 year or expected to be collected soon enough thereafter to be used to pay liabilities of the current year. Deferred inflows of resources in the fund financial statements consist of unspent grant proceeds and the succeeding year property tax receivable and tax increments financing receivables that will not be recognized until the year for which they are levied.

Deferred inflows of resources in the Statement of Net Position consist of succeeding year property tax and tax increment financing receivable that will not be recognized as revenue until the year for which they are levied and the unamortized portion of the net difference between projected and actual earnings on pension plan investments.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Fund Balance – In the governmental fund financial statements, fund balances are classified as follows:

Nonspendable – Amounts which cannot be spent either because they are in a nonspendable form or because they are legally or contractually required to be maintained intact.

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

Committed – Amounts which can be used only for specific purposes pursuant to constraints formally imposed by the City Council through ordinance or resolution approved prior to year end. Those committed amounts cannot be used for any other purpose unless the City Council removes or changes the specified use by taking the same action it employed to commit those amounts.

Assigned – Amounts the City Council intends to use for specific purposes.

Unassigned – All amounts not included in the preceding classifications.

Estimates and Assumptions – The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and disclosure of contingent assets and liabilities at the date of the financial statements and the reported amounts of revenue and expenditures/expenses during the reporting period. Actual results could differ from those estimates.

E. Budgets and Budgetary Accounting

The budgetary comparison and related disclosures are reported as Required Supplementary Information. During the year ended June 30, 2025, disbursements exceeded the amount budgeted in the culture and recreation and business type activities functions.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

(2) Cash, Cash Equivalents and Pooled Investments

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

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

The City had no investments meeting the disclosure requirements of Governmental Accounting Standards Board Statement No. 72.

A reconciliation of cash, cash equivalents and investments as shown on the financial statements of the City is as follows:

Depository accounts	\$ 13,277,844
Certificate of deposit	25,000
IPAIT	<u>36,761,735</u>
	\$ <u>50,064,579</u>
Cash, cash equivalents and investments	\$ 49,447,388
Trust and agency fund cash	431
Restricted cash, cash equivalents and pooled investments	<u>616,760</u>
	\$ <u>50,064,579</u>

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Deposits and investments for the discretely presented units is as follows:

Depository accounts	\$ (332,996)
Mutual funds	6,151,769
Alternative investments	<u>102,772</u>
	\$ <u>5,921,545</u>

Included in the statement of net position captions as follows:

Cash, cash equivalents and pooled investments	\$ 6,372,593
Cash and cash equivalents (deficit)	<u>(451,048)</u>
	\$ <u>5,921,545</u>

The component units' categorizes its fair value measurements within the fair value hierarchy established by generally accepted accounting principles. The hierarchy is 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; and Level 3 inputs are significant unobservable inputs. The component units' mutual funds and alternative investments of \$6,254,541 are valued at significant observable inputs (Level 2 inputs).

The City had investments in the Iowa Public Agency Investment Trust which are valued at an amortized cost of \$36,763,736 pursuant to Rule 2a-7 under the Investment Company Act of 1940 and are not subject to risk categorization.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

Credit risk- Credit risk is the risk that an issuer of an investment will not fulfill its obligation to the holder of the investment. The City's investment in the Iowa Public Agency Investment Trust is unrated.

Concentration of credit risk- The City's investment policy seeks diversification to reduce overall portfolio risk while maintaining market rates of return to enable the City to meet its anticipated cash requirements. The City does not have a policy specific to concentration of credit risk. At June 30, 2025, the City had no investments subject to concentration of credit risk.

Custodial credit risk- For deposits, this is the risk that in the event of bank failure, the City's deposits may not be returned. For an investment, this is the risk that in the event of failure of the counterparty, the City will not be able to recover the value of the investments or collateral securities that are in the possession of the outside party. The City's deposits in banks at June 30, 2025 were entirely covered by federal depository insurance or by the State Sinking Fund in accordance with Chapter 12C of the Code of Iowa. This chapter provides for additional assessments against the depositories to ensure there will be no loss of public funds.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

(3) Capital Assets

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

Primary Government	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Governmental activities:				
Capital assets not being depreciated:				
Land	\$ 2,492,753	-	-	2,492,753
Construction in progress	4,305,866	3,143,525	(3,216,474)	4,232,917
Works of art	<u>98,509</u>	<u>-</u>	<u>-</u>	<u>98,509</u>
Total capital assets not being depreciated	<u>6,897,128</u>	<u>3,143,525</u>	<u>(3,216,474)</u>	<u>6,824,179</u>
Capital assets being depreciated:				
Buildings	17,341,681	291,115	-	17,632,796
Improvements other than buildings	26,169,658	189,366	-	26,359,024
Machinery, equipment and vehicles	18,251,196	1,418,438	(745,665)	18,923,969
Right-to-use leased equipment	70,860	-	-	70,860
Infrastructure	<u>137,273,128</u>	<u>-</u>	<u>-</u>	<u>137,273,128</u>
Total capital assets being depreciated/amortized	<u>199,106,523</u>	<u>1,898,919</u>	<u>(745,665)</u>	<u>200,259,777</u>
Less accumulated depreciation for:				
Buildings	11,183,285	309,684	-	11,492,969
Improvements other than buildings	9,177,549	1,251,340	-	10,428,889
Machinery, equipment and vehicles	12,963,105	1,053,823	(707,290)	13,309,638
Right-to-use leased equipment	46,995	10,805	-	57,800
Infrastructure	<u>66,367,043</u>	<u>5,647,252</u>	<u>-</u>	<u>72,014,295</u>
Total accumulated depreciation/amortization	<u>99,737,977</u>	<u>8,272,904</u>	<u>(707,290)</u>	<u>107,303,591</u>
Total capital assets being depreciated/amortized, net	<u>99,368,546</u>	<u>(6,373,985)</u>	<u>(38,375)</u>	<u>92,956,186</u>
Governmental activities capital assets, net	<u>\$ 106,265,674</u>	<u>(3,230,460)</u>	<u>(3,254,849)</u>	<u>99,780,365</u>

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

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

<u>Business type activities</u>	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Capital assets not being depreciated:				
Land	\$ 266,855	-	-	266,855
Construction in progress	<u>10,485,327</u>	<u>4,060,672</u>	<u>(10,306,696)</u>	<u>4,239,303</u>
Total capital assets not being depreciated	<u>10,752,182</u>	<u>4,060,672</u>	<u>(10,306,696)</u>	<u>4,506,158</u>
Capital assets being depreciated:				
Buildings	23,926,645	-	-	23,926,645
Machinery, equipment, vehicles	13,606,030	1,940,469	(177,575)	15,368,924
Infrastructure	<u>239,437,976</u>	<u>18,397,977</u>	<u>-</u>	<u>257,835,953</u>
Total capital assets being depreciated	<u>276,970,651</u>	<u>20,338,446</u>	<u>(177,575)</u>	<u>297,131,522</u>
Less accumulated depreciation for:				
Buildings	16,293,018	918,694	-	17,211,712
Machinery, equipment, vehicles	6,337,123	1,072,755	(155,867)	7,254,011
Infrastructure	<u>52,441,951</u>	<u>9,053,456</u>	<u>-</u>	<u>61,495,407</u>
Total accumulated depreciation	<u>75,072,092</u>	<u>11,044,905</u>	<u>(155,867)</u>	<u>85,961,130</u>
Total capital assets being depreciated, net	<u>201,898,559</u>	<u>9,293,541</u>	<u>(21,708)</u>	<u>211,170,392</u>
Business type activities capital assets, net	<u>\$ 212,650,741</u>	<u>13,354,213</u>	<u>(10,328,404)</u>	<u>215,676,550</u>

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

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

Governmental activities:	
Public safety	\$ 598,971
Public works, which includes the depreciation of general infrastructure assets	4,974,319
Culture and recreation	1,915,408
Community and economic development	450,793
General government	<u>333,413</u>
Total depreciation expense – governmental activities	<u>\$ 8,272,904</u>
Business type activities:	
Water	\$ 2,764,757
Sewer	5,533,953
Broadband	1,632,414
Non-major business type activities	<u>1,113,781</u>
Total depreciation expense – business type activities	<u>\$ 11,044,905</u>

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

<u>Discretely presented component units</u>	Balance Beginning of Year	Increases	Decreases	Balance End of Year
Capital assets not being depreciated:				
Land	\$ 2,120,388	-	-	2,120,388
Construction in progress	384,410	2,787,464	(2,155,081)	1,016,793
Works of art	<u>115,922</u>	<u>-</u>	<u>-</u>	<u>115,922</u>
Total capital assets not being depreciated	<u>2,620,720</u>	<u>2,787,464</u>	<u>(2,155,081)</u>	<u>3,253,103</u>
Capital assets being depreciated:				
Buildings	3,691,735	1,521,399	-	5,213,134
Machinery, equipment, vehicles	2,482,270	-	-	2,482,270
Infrastructure	<u>23,708,997</u>	<u>701,924</u>	<u>-</u>	<u>24,410,921</u>
Total capital assets being depreciated	<u>29,883,002</u>	<u>2,223,323</u>	<u>-</u>	<u>32,106,325</u>
Less accumulated depreciation for:				
Buildings	437,118	157,136	-	594,254
Machinery, equipment, vehicles	2,107,460	155,976	-	2,263,436
Infrastructure	<u>11,036,218</u>	<u>1,100,718</u>	<u>-</u>	<u>12,136,936</u>
Total accumulated depreciation	<u>13,580,796</u>	<u>1,413,830</u>	<u>-</u>	<u>14,994,626</u>
Total capital assets being depreciated, net	<u>16,302,206</u>	<u>809,493</u>	<u>-</u>	<u>17,111,699</u>
Business type activities capital assets, net	<u>\$ 18,922,926</u>	<u>3,596,957</u>	<u>(2,155,081)</u>	<u>20,364,802</u>
Total depreciation expense – airport authority				1,413,830

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

(4) Long-Term Liabilities

A summary of changes in long-term liabilities for the year ended June 30, 2025, is as follows:

	Balance Beginning of Year	Increases	Decreases	Balance End of Year	Due Within One Year
Governmental activities:					
General obligation bonds/notes:					
General and corporate purpose	\$ 39,600,000	15,275,000	4,150,000	50,725,000	4,385,000
Compensated absences	2,154,106	1,768,655	2,196,652	1,726,109	1,509,279
Net pension liability	12,295,939	-	332,099	11,963,840	-
Net OPEB liability	<u>597,415</u>	<u>30,860</u>	<u>-</u>	<u>628,275</u>	<u>-</u>
Total	<u>\$ 54,647,460</u>	<u>17,074,515</u>	<u>6,678,751</u>	<u>65,043,224</u>	<u>5,894,279</u>
	Balance Beginning of Year	Increases	Decreases	Balance End of Year	Due Within One Year
Business type activities:					
Revenue bonds/notes:					
Water	\$ 36,521,438	609,295	3,375,739	33,754,994	2,163,000
Sewer	81,352,000	602,296	4,532,000	77,422,296	4,523,400
Broadband	33,829,910	3,005,090	550,000	36,285,000	1,210,000
General obligation bonds/notes:	6,395,000	-	410,000	5,985,000	410,000
Compensated absences	599,054	490,522	477,725	611,851	487,170
Net pension liability	1,702,203	-	79,910	1,622,293	-
Net OPEB liability	<u>60,342</u>	<u>2,535</u>	<u>-</u>	<u>62,877</u>	<u>-</u>
Total	<u>\$ 160,459,947</u>	<u>4,709,738</u>	<u>9,425,374</u>	<u>155,744,311</u>	<u>8,793,570</u>

The water and sewer revenue/notes ending balance noted above includes interim financing of \$1,403,519 and \$81,038 respectively. The decrease in water revenue bonds included loan forgiveness of \$761,739.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

	Balance Beginning of Year	Increases	Decreases	Balance End of Year	Due Within One Year
Component Unit – Airport					
Net pension liability	204,326	-	29,424	174,902	-
Compensated absences	61,653	43,773	47,875	57,551	43,148
Net OPEB liability	<u>4,415</u>	<u>185</u>	<u>-</u>	<u>4,600</u>	<u>-</u>
Total	<u>270,394</u>	<u>43,958</u>	<u>77,299</u>	<u>237,053</u>	<u>43,148</u>

General obligation bonds/notes

Eleven issues of unmatured general obligation bonds/notes, totaling \$56,710,000, are outstanding at June 30, 2025. General obligation bonds/notes bear interest rates ranging from .45 percent to 6.00 percent per annum and mature in varying annual amounts, ranging from \$110,000 to \$1,295,000, with the final maturities due in the year ending June 30, 2044. These bond proceeds were utilized for various capital projects, economic development projects and refinancing. The March 26, 2025, bond will be repaid partially from contributions from the developer, repayment plan is currently under negotiations.

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

Governmental activities:	Date of Issue	Interest Rates	Final Due Date	Annual Payments	Originally Issued	Outstanding June 30, 2025
General obligation bonds/notes:						
Corporate purpose refund	June 01, 2016	2.00-5.00%	Jun 30, 2026	235,000-1,260,000	6,245,000	235,000
Corporate purpose	June 26, 2018	3.00-4.00%	Jun 30, 2029	315,000-570,000	4,880,000	2,170,000
Corporate purpose	June 26, 2018	3.00-4.20%	Jun 30, 2038	165,000-620,000	4,370,000	3,295,000
Urban renewal	Dec. 2, 2019	3.00-4.00%	Jun 30, 2033	115,000-375,000	3,570,000	2,680,000
Corporate purpose	June 27, 2019	3.00-5.00%	Jun 30, 2030	120,000-1,295,000	11,255,000	6,040,000
Corporate purpose	Feb 16, 2021	1.00-4.00%	Jun 30, 2040	175,000-1,005,000	8,210,000	5,685,000
Urban renewal	Feb 16, 2021	.45-2.25%	Jun 30, 2040	100,000-640,000	8,375,000	7,930,000
Corporate purpose	Sept 13, 2023	4.00-5.00%	Jun 30, 2043	265,000-1,240,000	11,715,000	10,340,000
Urban renewal	Sept 13, 2023	4.75-6.00%	Jun 30, 2043	125,000-270,000	3,060,000	3,060,000
Urban renewal	Aug 28, 2024	4.55-6.00%	Jun 30, 2043	220,000-480,000	5,775,000	5,775,000
Annual appropriation	Mar 26, 2025	4.81-5.84%	Jun 30, 2044	330,000-805,000	9,500,000	<u>9,500,000</u>
Total Government activities						<u>\$ 56,710,000</u>

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

A summary of the annual general obligation bond/note principal and interest requirements to maturity by year is as follows:

<u>Year Ending</u> <u>June 30,</u>	<u>General Obligation</u>		
	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	4,385,000	2,377,329	6,762,329
2027	4,955,000	2,111,915	7,066,915
2028	4,725,000	1,906,487	6,631,487
2029	4,925,000	1,718,071	6,643,071
2030	4,500,000	1,535,437	6,035,437
2031-2035	14,970,000	5,663,785	20,633,785
2036-2040	12,160,000	3,055,689	15,215,689
2041-2044	<u>6,090,000</u>	<u>744,938</u>	<u>6,834,938</u>
	<u>\$ 56,710,000</u>	<u>19,113,651</u>	<u>75,823,651</u>

As of June 30, 2025, the general obligation debt issued by the City did not exceed its legal debt margin computed as follows:

Actual valuation	<u>\$ 1,655,353,880</u>
Debt limit – 5% of total actual valuation	82,767,694
Debt applicable to debt limit:	
General obligation, tax increment financing and private placement debt outstanding	<u>(63,210,000)</u>
Legal debt margin	<u>\$ 19,557,694</u>

Revenue Notes – Direct Borrowing

Fourteen issues of unmatured revenue bonds/notes totaling \$145,977,733 are outstanding at June 30, 2025. These notes bear interest at rates of .75 – 5.25% and mature in varying amounts from \$31,000 to 3,535,000 with the final maturities due in the year ending June 30, 2049.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

On various dates, the City of Fort Dodge entered into agreements with the Iowa Finance Authority (IFA) for the issuance of water revenue notes as listed below. The notes were issued pursuant to Chapters 384.24A and 384.83 of the Code of Iowa to provide for financing for improvements to the water treatment system. The City will draw down funds from the IFA upon request to reimburse the City for costs as they are incurred. In the event of default, the issuer shall have the right to take any action authorized under the regulations, the revenue note or the agreement and to take whatever other action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement.

The City has pledged future water customer revenues, net of specified operating expenses, to repay \$32,351,475 in water revenue notes with various issue dates. The notes are payable solely from water customer net receipts. Annual principal and interest on the notes are expected to require less than 90 percent of net revenues. The total principal and interest remaining to be paid on the notes is \$36,8730,480. For the current year, principle and interest paid and total customer net revenues (operating revenues plus depreciation expense) were \$3,988,919 and \$ 5,805,763 respectively.

On various dates, the City of Fort Dodge entered into agreements with the Iowa Finance Authority (IFA) for the issuance of sewer revenue notes as listed below. The notes were issued pursuant to Chapters 384.24A and 384.83 of the Code of Iowa to provide for financing for improvements to the sewer treatment system. The City will draw down funds from the IFA upon request to reimburse the City for costs as they are incurred. In the event of default, the issuer shall have the right to take any action authorized under the regulations, the revenue note or the agreement and to take whatever other action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement

The City has pledged future sewer customer revenues, net of specified operating expenses, to repay \$77,341,258 in sewer revenue notes with various issue dates. The notes are payable solely from sewer customer net receipts. Annual principal and interest on the notes are expected to require less than 90 percent of net revenues. The total principal and interest remaining to be paid on the notes is \$93,478,389. For the current year, principle and interest paid and total customer net revenues (operating revenues plus depreciation expense) were \$6,221,602 and \$ 8,417,223 respectively.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

In June 2021, the City of Fort Dodge entered into agreements with local financial institutions for the issuance of broadband revenue notes as listed below. The City will draw down funds from the financial institutions upon request to reimburse the City for costs as they are incurred. In the event of default, the issuer shall have the right to take any action authorized under the regulations, the revenue note or the agreement and to take whatever other action at law or equity may appear necessary or desirable to collect the amounts then due and thereafter to become due under the agreement or to enforce the performance and observance of any duty, covenant, obligation or agreement of the participant under the agreement.

The City has pledged future broadband customer revenues, net of specified operating expenses, to repay \$36,835,000 in broadband revenue notes issued in June of 2021. The notes are payable solely from broadband customer net receipts. Annual principal and interest on the notes are expected to require less than 90 percent of net revenues. The total principal and interest remaining to be paid on the notes is \$ 47,812,632. For the current year, principle and interest paid and total customer net revenues (operating revenues plus depreciation expense) were \$2,143,096 and \$ 506,061 respectively.

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

- (a) The bonds/notes will only be redeemed from the future earnings of the enterprise activity and the bond/note holders hold a lien on the future earnings of the funds.
- (b) Sufficient monthly transfers shall be made to separate broadband, sewer and water bond sinking accounts for the purpose of making the bond/note principal and interest payments when due.
- (c) User rates shall be established at a level which produces and maintains net revenues at a level not less than 110% of the amount of principal and interest on the bonds/notes falling due in the same year.

During the year ended June 30, 2025, the City was not in compliance with the revenue note provisions for the broadband utility.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

Details of revenue notes payable at June 30, 2025 are as follows:

Business type activities:	Date of <u>Issue</u>	Interest <u>Rates</u>	Final <u>Due Date</u>	Annual <u>Payments</u>	Originally <u>Issued</u>	Outstanding <u>June 30, 2025</u>
Water revenue notes:						
Water revenue D0254R	Nov 16, 2012	1.75%	Jun 1, 2033	128,685-977,000	14,372,685	6,808,000
Water revenue DF0420R	Oct 13, 2017	1.75%	Jun 30, 2028	215,100-251,000	3,413,000	398,000
Water revenue D0485RT	Jun 10, 2017	1.75%	June 30, 2040	435,000-1,105,000	25,286,000	22,642,000
Water revenue D0567RT	Apr 4, 2021	1.75%	June 30, 2041	113,000-165,000	2,746,000	2,081,000
Water revenue D0619R	Sep 9, 2022	1.75%	Jun 30, 2041	35,000-42,000	905,000	422,475
Subtotal water revenue notes						32,351,475
Sewer revenue notes:						
Sewer revenue C0585RT	Feb 28, 2014	3.00%	Jun 30, 2033	335,000-1,652,000	22,467,000	15,577,000
Sewer revenue C0604RT	Jun 6, 2014	1.60%	Jun 1, 2035	351,000-918,604	5,639,479	4,498,000
Sewer revenue C0495R	Feb 19, 2016	.75%	June 30, 2033	1,259,000-1,463,000	25,575,000	11,403,000
Sewer revenue C0720RT	Feb 16, 2016	2.36%	June 30, 2032	401,000-916,323	19,900,000	15,533,000
Sewer revenue C0845RT	July 28, 2017	2.18%	June 30, 2048	148,895-357,000	10,059,140	8,958,000
Sewer revenue C1138RT	Jun 1, 2021	2.75%	June 30, 2049	326,000-768,000	15,500,000	14,657,258
Sewer revenue C139R	May 19, 2023	1.75%	June 30, 2043	300,000-306,000	7,320,000	<u>6,715,000</u>
Subtotal sewer revenue notes						<u>77,341,258</u>
Broadband revenue notes:						
MTU revenue notes Series 2021A	June 1, 2021	4.25%	June 1, 2037	500,000-3,535,000	33,355,000	<u>32,855,000</u>
MTU revenue notes Series 2021B	June 1, 2021	5.25%	June 1, 2037	50,000-375,000	3,480,000	<u>3,430,000</u>
Subtotal broadband revenue						<u>36,285,000</u>
Total business type activities						<u>145,977,733</u>

A summary of the annual revenue note principal and interest requirements to maturity for the water utility is as follows:

Year Ending June 30,	Revenue		
	Principal	Interest	Total
2026	2,163,000	566,152	2,729,152
2027	2,205,000	528,299	2,733,299
2028	2,250,000	489,650	2,739,650
2029	2,417,000	450,336	2,867,336
2030	2,469,000	408,039	2,877,039
2031-2035	11,224,000	1,393,905	12,617,905
2036-2040	9,422,000	538,040	9,960,040
2041-2042	<u>201,475</u>	<u>4,584</u>	<u>206,059</u>
	<u>\$ 32,351,475</u>	<u>4,379,005</u>	<u>36,730,480</u>

City of Fort Dodge, Iowa
Notes to Financial Statements
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A summary of the annual revenue note principal and interest requirements to maturity for the sewer utility as follows:

Year ending June 30,	Principal	Interest	Total
2026	4,523,400	1,588,433	6,111,833
2027	4,620,000	1,502,545	6,122,545
2028	4,718,000	1,414,204	6,132,204
2029	4,816,000	1,323,665	6,139,665
2030	4,922,000	1,230,914	6,152,914
2030-2035	23,239,000	4,621,877	27,860,877
2036-2040	11,704,000	2,601,289	14,305,289
2040-2045	10,617,000	1,417,375	12,034,375
2045-2050	5,964,000	404,847	6,368,847
2051	181,258	31,983	213,241
Forgivable	<u>2,036,600</u>	-	<u>2,036,600</u>
	<u>77,341,258</u>	<u>16,137,132</u>	<u>93,478,390</u>

A summary of the annual revenue note principal and interest requirements to maturity for the broadband utility as follows:

Year ending June 30,	Principal	Interest	Total
2026	1,210,000	1,598,307	2,808,307
2027	2,555,000	1,544,039	4,099,039
2028	2,665,000	1,435,584	4,100,584
2029	2,780,000	1,314,444	4,094,444
2030	2,900,000	1,192,168	4,092,168
2030-2035	16,520,000	3,932,623	20,452,623
2036-2037	<u>7,655,000</u>	<u>510,467</u>	<u>8,165,467</u>
	<u>36,285,000</u>	<u>11,527,632</u>	<u>47,812,632</u>

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Private Placement Debt – The City entered into a financing agreement with Webster County to help fund an economic development project. This debt will be repaid to the county from proceeds from sales tax collected on the reinvestment district. Repayments are scheduled as follows:

Year Ending <u>June 30,</u>	Interest <u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2027	6.755	\$ 476,000	219,538	695,538
2028	6.755	508,000	406,921	914,921
2029	6.755	542,000	372,606	914,606
2030	6.755	579,000	335,994	914,994
2031	6.755	618,000	296,882	914,882
2032-2026	6.755	<u>3,777,000</u>	<u>798,643</u>	<u>4,575,643</u>
Total		\$ <u>6,500,000</u>	<u>2,430,584</u>	<u>8,930,584</u>

5) Interim Financing

The City received a \$328,000 planning and design loan for the sewer utility to design a sewer improvement project. This loan has zero percent interest for up to three years and the balance will be added to the project loan when construction is started. The balance at June 30, 2025, was \$81,038.

The City also received two planning and design loans for the water utility totaling \$1,640,000 to design water main replacements. These loans have zero percent interest for up to three years and the balance will be added to the project loan when construction is started. The balance at June 30, 2025, was \$1,403,519.

6) Lease Agreements

The City has lease agreements for four copiers. The agreements require monthly payments from \$310-\$560 over 5 years with an implicit interest rate of 4.0%. and final payment due December 2026. During the year ended June 30, 2025, principal and interest paid were \$11,136 and \$804, respectively. Payments are scheduled as follows:

Year Ending <u>June 30,</u>	Interest <u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Tota</u>
2026	4.0	10,718	352	11,070
2027	4.0	<u>3,321</u>	<u>39</u>	<u>3,360</u>
Total		<u>14,039</u>	<u>391</u>	<u>14,430</u>

City of Fort Dodge, Iowa
 Notes to Financial Statements
 June 30, 2025

7) City Cellular Tower Lease Receivable

The City owns two water towers which the City rents to cellular radio-telephone communication companies. Effective June 22nd, 2019 and January 1,2020, the city entered into two five-year leases. The City is to receive monthly payments of \$ 2,381 and \$1,815, respectively with an incremental lending rate of 4%. During the year ended June 30, 2024, the City earned principal of \$ 46,404 and interest of \$1,1404 on the agreements.

A summary of the remaining lease receivable principal and interest to maturity is as follows:

Year Ending <u>June 30,</u>	Interest <u>Rate</u>	<u>Principal</u>	<u>Interest</u>	<u>Total</u>
2026	5.0	41,825	8,527	50,352
2027	5.0	43,965	6,387	50,352
2028	5.0	46,213	4,139	50,352
2029	5.0	48,578	1,774	50,352
2030	5.0	<u>8,963</u>	<u>112</u>	<u>9,075</u>
Totals		<u>189,544</u>	<u>20,939</u>	<u>210,483</u>

8) Interfund Transfers

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

<u>Transfer To</u>	<u>Transfer From</u>	<u>Amount</u>
General	Special Revenue:	
	Road Use	\$ 15,663
	Capital Projects:	
	Capital Improvements	725,887
	Enterprise:	
	Water	486,203
	Sewer	633,050
	Solid Waste	75,000
	Storm Water	<u>61,972</u>
		\$ <u>1,997,775</u>

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Special Revenue:

Road Use	Capital Projects: Capital Improvements	<u>378,580</u>
City Grants	Special Revenue: Urban Renewal TIF	141,215 <u>125,000</u> <u>266,215</u>
Parks Hotel/Motel	General Special Revenue: CVB	102,165 <u>14,000</u> <u>116,165</u>
Harlan Rogers Sinking Fund	General Special Revenue: CVB	204,258 <u>42,500</u> <u>246,758</u>
CVB	General	<u>280,828</u>
Debt Service:	General Special Revenue: TIF Harlan Rogers Sinking Enterprise: Water	20,800 1,730,257 150,607 <u>323,600</u> <u>2,225,264</u>
Capital Projects: Capital Improvements	General Special Revenue: TIF Hotel/Motel Tax Road Use Enterprise: Water Sewer Solid Waste Lakeside Beverage	102,594 5,894,000 23,200 457,700 31,000 31,000 7,500 <u>50,470</u> <u>6,597,464</u>

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

Construction Fund	Special Revenue:	
	LOST	5,993,475
	General	125,000
	Enterprise:	
	Sewer	61,785
	Storm Sewer	<u>5,854</u>
		<u>6,186,114</u>
Central Garage:	Special Revenue:	
	Road Use	25,000
	Enterprise:	
	Water	25,000
	Sewer	25,000
	Solid Waste	<u>25,000</u>
		<u>100,000</u>
Enterprise: Parking Meter	General	7,795
	Capital Projects:	
	Construction Fund	<u>104,929</u>
		<u>112,724</u>
Sewer	Special Revenue	
	TIF	50,000
	Capital Projects:	
	Construction Fund	<u>430,000</u>
		<u>480,000</u>
Total		\$ <u>18,987,887</u>

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

City of Fort Dodge, Iowa
Notes to Financial Statements
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(9) Due From and Due to Other Funds

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

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General	Special Revenue: TIF	175,000
	Capital Projects: Capital Improvements	16,640
Special Revenue: Urban Renewal	Special Revenue: TIF	1,093,214
Enterprise: Sewer	Special Revenue: TIF	595,250
	Enterprise: Broadband	6,565,000
Capital Projects: Jurisdictional Transfer	Special Revenue: LOST	3,085,255
	TIF	<u>1,599,998</u>
		\$ <u>13,130,357</u>

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

(10) Pension Plan

Iowa Public Employees Retirement System (IPERS)

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

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 information purposes only. Refer to the plan documents for more information.

City of Fort Dodge, Iowa

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

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

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

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

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

If a regular 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 the member receives benefits before the member's earliest normal retirement age. For service earned on or after July 1, 2012 the reduction is 0.50 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

City of Fort Dodge, Iowa

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before retirement, the member's beneficiary will receive a lifetime annuity or a lump-sum payment equal to the present actuarial value of the member's accrued benefit or calculated with a set formula, whichever is greater. When a member dies after retirement, death benefits depend on the benefit option the member selected at retirement.

Contributions – Contribution rates are established by IPERS following the annual actuarial valuation, which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires 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 covered payroll and the City contributed 9.44% of covered payroll, for a total rate of 15.73%. Protective occupation members contributed 6.21% of covered payroll and the City contributed 9.31% of covered payroll, for a total rate of 15.52%.

The City's contributions to IPERS for the year ended June 30, 2025, were \$928,370.

Net Pension Liability (Asset), Pension Expense, and Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions – At June 30, 2024, the City reported a liability of \$3,365,969 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 (asset) used to calculate the net pension liability(asset) was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2024, the City's collective proportion was 0.092434 %, which was a decrease of 0.000247% from its proportion measured as of June 30, 2023.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

For the year ended June 30, 2025, the City recognized pension expense of \$420,627. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of resources</u>	<u>Deferred Inflows of resources</u>
Differences between expected and actual experience	\$ 319,768	\$ 2,158
Changes of assumptions	--	12,148
Net difference between projected and actual earnings on pension plan investments	44,338	--
Changes in proportion and difference between City contributions and proportionate share of contributions	281,225	34,956
City contributions subsequent to the measurement date	<u>926,321</u>	<u>-</u>
Total	<u>\$ 1,571,652</u>	<u>\$ 49,262</u>

\$926,321 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 ending June 30, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

<u>Year Ended June 30,</u>	
2026	\$ (418,897)
2027	970,375
2028	114,978
2029	(77,428)
2030	<u>7,041</u>
Total	<u>\$ 596,069</u>

There were no non-employer contributing entities at IPERS.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

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

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

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

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

The long-term expected rate of return on IPERS' investments was determined using a building-block method in which best-estimate ranges of expected future real rates (expected returns, net of investment expense and inflation) are developed for each major asset class.

These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

<u>Asset Class</u>	<u>Asset Allocation</u>	<u>Long-Term Expected Real Rate of Return</u>
Domestic equity	21.0%	3.52%
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
Total	<u>100%</u>	

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Discount Rate – The discount rate used to measure the total pension liability was 7.00%. The projection of cash flows used to determine the discount rate assumed that employee contributions will be made at the contractually required rate and that contributions from the City will be made at contractually required rates, actuarially determined. Based on those assumptions, IPERS’ fiduciary net position was projected to be available to make all projected future benefit payments of current active and inactive employees. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes In The Discount Rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.00%, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1% lower (6.00%) or 1% higher (8.00%) than the current rate.

	1% Decrease <u>(6.00%)</u>	Discount Rate <u>(7.00%)</u>	1% Increase <u>(8.0%)</u>
City’s proportionate share of net pension liability	\$ 8,654,550	\$ 3,365,969	\$ (1,063,438)

IPERS’ 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. The City has no reported payables to the pension plan.

Municipal Fire and Police Retirement System of Iowa (MFPRSI)

Plan description – MFPRSI membership is mandatory for firefighters and police officers covered by the provisions of Chapter 411 of the Code of Iowa. Employees of the City of 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 at 7155 Lake Drive, Suite 201, West Des Moines, IA, 50266 or at www.mfprsi.org.

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

City of Fort Dodge, Iowa

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June 30, 2025

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 contributions 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% of the member's average final compensation. Members who perform more than 22 years of service receive an additional 2% of the member's average final compensation for each additional year of service, up to a maximum of 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% 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. When electing to participate in DROP, the member signs a contract stating the member will retire at the end of the selected DROP period. During the DROP period the member's retirement benefit is frozen and a DROP benefit is credited to a DROP account established for the member. Assuming the member completes the DROP period, the DROP benefit is equal to 52% of the member's retirement benefit at the member's earliest date eligible and 100% if the member delays enrollment for 24 months. At the member's actual date of retirement, the member's DROP account will be distributed to the member in the form of a lump sum or rollover to an eligible plan.

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

City of Fort Dodge, Iowa

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

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

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

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

Employer contribution rates are based upon an actuarially determined normal contribution rate and set by state statute. The required actuarially determined contributions are calculated on the basis of the entry age normal method as adopted by the Board of Trustees as permitted under Chapter 411 of the Code of Iowa. The normal contribution rate is provided by state statute to be the actuarial liabilities of the plan less current plan assets, with such total divided by 1 percent of the actuarially determined present value of perspective future compensation of all members, further reduced by member contributions and state appropriations. Under the Code of Iowa, the City's contributions rate cannot be less than 17% percent of earnable compensation. The contribution rate was 22.98 % for the year ended June 30, 2025.

The City's contributions to MFPRSI for the year ended June 30, 2025, totaled \$1,369,087.

If approved by the State Legislature, state appropriation may further reduce the City's contribution rate, but not below the minimum statutory contribution rate of 17% of earnable compensation. The State of Iowa, therefore, is considered to be a non-employer contributing entity in accordance with the provisions of GASB Statement No. 67 – Financial Reporting for Pension Plans.

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

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

Net Pension Liability, 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 \$10,395,066 for its proportionate share of the net pension liability. The net pension liability was measured as of June 30, 2024, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The City's proportion of the net pension liability was based on the City's share of contributions to MFPRSI relative to the contributions of all MFPRSI participating employers. At June 30, 2024, the City's proportion was 1.573%, which was a decrease of 0.026% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the City recognized pension expense of \$ 1,501,626. At June 30, 2025, the City reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	<u>Deferred Outflows of resources</u>	<u>Deferred Inflows of resources</u>
Differences between expected and actual experience	\$ 1,096,154	\$ -
Changes of assumptions	37,523	-
Net difference between projected and actual earnings on pension plan investments	695,739	-
Changes in proportion and difference between City contributions and proportionate share of contributions	73,906	192,509
City contributions subsequent to the measurement date	<u>1,369,087</u>	-
Total	<u>\$ 3,272,409</u>	<u>\$ 192,509</u>

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

\$1,369,087 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, 2025. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

Year Ended June 30,	
2026	\$ (293,308)
2027	1,527,095
2028	365,944
2029	99,523
2030	<u>11,559</u>
Total	<u>\$ 1,710,813</u>

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

Rate of inflation	3.00%
Salary increases	3.75 to 15.11%, including inflation
Investment rate of return	7.50% 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 10 year period ending June 30, 2023.

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 percent of Scale BB beginning in 2017.

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

City of Fort Dodge, Iowa
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 June 30, 2025

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	9.7
Private equity	10.2

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

Sensitivity of the City’s Proportionate Share of the Net Pension Liability to Changes in the Discount Rate – The following presents the City’s proportionate share of the net pension liability calculated using the discount rate of 7.5%, as well as what the City’s proportionate share of the net pension liability would be if it were calculated using a discount rate 1% lower (6.5%) or 1% higher (8.5%) than the current rate.

	1% Decrease <u>(6.5%)</u>	Discount Rate <u>(7.5%)</u>	1% Increase <u>(8.5%)</u>
City’s proportionate share of net pension liability	\$ 18,085,940	\$ 10,395,066	\$ 4,029,136

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

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

(11) Risk Management

The City is a member of the Iowa Communities Assurance Pool, as allowed by Chapter 670.7 of the Code of Iowa. The Iowa Communities Assurance Pool (Pool) is a local governmental risk-sharing pool whose 803 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 casualty operating contributions are those amounts necessary to fund, on a cash basis, the Pool's general and administrative expenses, claims, claims expenses and reinsurance expenses estimated for the fiscal year, plus all or any portion of any deficiency in capital. Capital contributions are made during the first six years of membership and are maintained at a level determined by the Board not to exceed 300% of basis rate.

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

The City's property and casualty contributions to the risk pool are recorded as disbursements 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 \$1,131,270.

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

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

The Pool's intergovernmental contract with its members provides that in the event of casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protections provided by the City's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred.

The City does not disclose a liability for losses in excess of reinsurance or excess risk-sharing recoveries unless it is deemed probable such losses have occurred and the amount of such loss can be reasonably estimated. Accordingly, at June 30, 2025, no liability has been disclosed 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 60 days' prior written notice may withdraw from the Pool. Upon withdrawal, payments for all casualty claims and claims expenses become the sole responsibility of the withdrawing member, regardless of whether a claim was incurred or reported prior to the member's withdrawal. Upon withdrawal, a formula set forth in the pool's intergovernmental contract with its members is applied to determine the amount (if any) to be refunded to the withdrawing member.

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

(12) Deficit Balances

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

Special Revenue, Tax Increment Financing	\$ (2,863,054)
Special Revenue, Local Option Sales Tax	(2,287,281)
Enterprise Fund, Broadband Account	(7,886,091)

The deficit balances in the special revenue funds are the result of interfund loans. They will be eliminated upon receipt of taxes. The deficit balance in the enterprise fund is a result of expenses exceeding income. The deficit in the Broadband Fund will be eliminated upon collection of user charges.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

(13) Subsequent Events

After the end of the fiscal year, the City has approved issuance of general obligation bonds of \$10.6M and water revenue bonds of \$1.75M of water revenue bonds to finance various improvements. The City has also accepted bids for approximately \$7.7M for various projects. The City has been approved for sewer debt forgiveness of approximately \$2M. The City has been approved for a \$600,000 grant award which will benefit a local non-profit organization.

(14) Commitments and Contingencies

As of June 30, 2025, the City had the following estimated commitments with respect to unfinished capital projects:

	Remaining Construction <u>Commitments</u>
2024 Street Repair	\$ 168,300
2025 Street Repair	1,506,900
2025 PCC Patch Projects	477,500
5 th Ave S Bridge Reconstruction	76,600
5th Ave S Right Turn Lane – RISE	408,900
Backwash ReUse	2,800
Central River District	768,900
Community Water Initiative	1,081,500
Downtown Storm Sewer	1,186,000
Elanco Water Main	508,900
Greenbelt Trail & Canopy	59,700
Highland Park Bridge	19,000
Kenyon Rd & Ave C Intersection	68,000
Manson Watermain	1,407,800
N 15 th St Corridor	278,900
N 22 nd St Trail	956,100
N 3 rd St Bridge Reconstruction	17,500
SRF Clean Water Project – Soldier Creek	221,900
Sunkissed River Access	292,400
Traffic Signal Enhancement	138,800
Wastewater Treatment Odor Control & Lab	111,000
Mini Majors Phase 1	2,156,000

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

(15) Other Postemployment Benefits (OPEB)

Iowa Public Employees Eligible Participants

Plan Description – The City of Fort Dodge administers a single-employer benefit plan which provides medical, prescription drug and dental benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

Retired participants must be age 55 or older at retirement. At June 30, 2025, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	3
Active employees	<u>96</u>
Total	<u>99</u>

Total OPEB Liability – The City's total OPEB liability of \$200,764 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions – The total OPEB liability in the June 30, 2025 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, 2021)	2.75% per annum.
Rate of salary increase (effective June 30, 2021)	2.75% per annum, including inflation.
Discount rate (effective June 30, 2021)	4.75% compounded annually, including inflation.
Healthcare cost trend rate (effective June 30, 2021)	6.00% per annum.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

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 SOA RPH -2019 total dataset mortality table fully generational using Scale MP-2019. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability beginning of year	\$ <u>192,666</u>
Changes for the year:	
Service cost	23,516
Interest	10,174
Recognition of deferred inflows/outflows	(21,224)
Benefit payments	<u>(4,368)</u>
Net changes	<u>8,098</u>
Total OPEB liability end of year	\$ <u>200,764</u>

There were no change of assumptions from 2024 to 2024.

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.

	<u>1% Decrease (3.75%)</u>	<u>Discount Rate (4.75%)</u>	<u>1% Increase (5.75%)</u>
Total OPEB liability	\$ 200,090	200,764	183,623

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

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.

	<u>1%</u> <u>Decrease</u> <u>(5.00%)</u>	<u>Healthcare</u> <u>Cost Trend</u> <u>Rate</u> <u>(6.00%)</u>	<u>1%</u> <u>Increase</u> <u>(7.00%)</u>
Total OPEB liability	\$ 174,653	200,764	232,115

OPEB Expense and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2025, the City recognized OPEB expense of \$4,756. At June 30, the City reported deferred inflows of \$109,975 due to demographic/economic changes and \$73,374 due to changes in assumptions, for a total of \$181,169.

The amount reported as deferred inflows of resources related to OPEB will be recognized as a decrease in OPEB expense as follows:

<u>Year ending</u> <u>June 30,</u>	<u>Amount</u>
2026	(27,531)
2027	(25,348)
2028	(25,348)
2029	(25,348)
2030	(25,348)
Thereafter	<u>(52,246)</u>
	<u>(181,169)</u>

Municipal Fire and Police Eligible Participants

Plan Description - The City of Fort Dodge administers a single-employer benefit plan which provides medical, prescription drug and dental benefits for employees, retirees and their spouses. Group insurance benefits are established under Iowa Code Chapter 509A.13. No assets are accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

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

Retired participants must be age 55 or older at retirement. At June 30, 2024, the following employees were covered by the benefit terms:

Inactive employees or beneficiaries currently receiving benefit payments	4
Active employees	<u>92</u>
Total	<u>96</u>

Total OPEB Liability - The City's total OPEB liability of \$494,988 was measured as of June 30, 2025 and was determined by an actuarial valuation as of that date.

Actuarial Assumptions - The total OPEB liability in the June 30, 2025 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, 2021)	2.75% per annum.
Rate of salary increase (effective June 30, 2021)	2.75% per annum. including inflation.
Discount rate (effective June 30, 2021)	4.75% compounded annually, including inflation.
Healthcare cost trend rate (effective June 30, 2021)	6.00% per annum.

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 SOA RPH -2019 total dataset mortality table fully generational using Scale MP-2019. Annual retirement probabilities are based on varying rates by age and turnover probabilities mirror those used by IPERS.

City of Fort Dodge, Iowa
Notes to Financial Statements
June 30, 2025

The actuarial assumptions used in the June 30, 2025 valuation were based on the results of an actuarial experience study with dates corresponding to those listed above.

Changes in the Total OPEB Liability

	<u>Total OPEB Liability</u>
Total OPEB liability beginning of year	\$ <u>469,372</u>
Changes for the year:	
Service cost	24,859
Interest	23,234
Recognition of deferred outflows	(9,897)
Benefit payments	<u>(12,580)</u>
Net changes	<u>25,616</u>
Total OPEB liability end of year	\$ <u>494,988</u>

There was no significant changes from 2024 to 2025.

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.

	<u>1% Decrease (3.75%)</u>	<u>Discount Rate (4.75%)</u>	<u>1% Increase (5.75%)</u>
Total OPEB liability	\$ 553,488	494,988	443,916

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 (5.0%) or 1% higher (7.0%) than the current healthcare cost trend rates.

	<u>1% Decrease (5.00%)</u>	<u>Healthcare Cost Trend Rate (6.0%)</u>	<u>1% Increase (7.0%)</u>
Total OPEB liability	\$ 424,346	494,988	580,669

City of Fort Dodge, Iowa

Notes to Financial Statements

June 30, 2025

OPEB Expense and Deferred Inflows of Resources Related to OPEB – For the year ended June 30, 2025, the City recognized OPEB expense of \$46,386. At June 30, the City reported deferred outflows of \$66,666 due to demographic/economic changes and deferred inflows of \$85,540 for a net outflow of \$18,874.

The amount reported as deferred outflows of resources related to OPEB will be recognized as an increase in OPEB expense as follows:

Year ending <u>June 30,</u>	<u>Amount</u>
2026	(4,141)
2027	(4,141)
2028	(4,141)
2029	(4,141)
2030	(4,141)
Thereafter	<u>1,831</u>
	<u>(18,874)</u>

(16) 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 one or more governments promise to forego tax revenues to which they are otherwise entitled and 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 the governments.

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

For the year ended June 30, 2025 the City abated \$ 313,922 of property tax under the urban renewal and economic development projects.

Required Supplementary Information

City of Fort Dodge, Iowa
 Budgetary Comparison Schedule of
 Revenues, Expenditures/Expenses and Changes in Balances
 Budget and Actual
 All Governmental Funds, Proprietary Funds, and the Airport Authority
 Required Supplementary Information
 Year ended June 30, 2025

	Governmental Fund Types	Proprietary Fund Type - Enterprise	Component Unit - Airport Authority	Total
Receipts:				
Property tax	\$ 16,082,834	-	309,641	16,392,475
Tax increment financing	3,782,208	-	-	3,782,208
Other city tax	10,367,810	-	-	10,367,810
Licenses and permits	445,716	-	-	445,716
Use of money and property	1,109,223	825,132	5,235	1,939,590
Intergovernmental	3,826,327	-	1,710,776	5,537,103
Charges for service	4,230,931	34,552,747	518,515	39,302,193
Special assessments	-	-	-	-
Miscellaneous	13,270,971	-	-	13,270,971
Total receipts	<u>53,116,020</u>	<u>35,377,879</u>	<u>2,544,167</u>	<u>91,038,066</u>
Disbursements:				
Public safety	12,405,049	-	-	12,405,049
Public works	5,191,905	-	2,226,230	7,418,135
Health and social services	163,840	-	-	163,840
Culture and recreation	4,965,838	-	-	4,965,838
Community and economic development	2,391,520	-	-	2,391,520
General government	1,502,578	-	-	1,502,578
Debt service	7,503,762	-	-	7,503,762
Capital projects	32,409,426	-	-	32,409,426
Business type activities	-	34,646,182	-	34,646,182
Total disbursements	<u>66,533,918</u>	<u>34,646,182</u>	<u>2,226,230</u>	<u>103,406,330</u>
Excess (deficiency) of receipts over (under) disbursements	(13,417,898)	731,697	317,937	(12,368,264)
Other financing sources, net	<u>17,064,232</u>	<u>(1,149,709)</u>	<u>-</u>	<u>15,914,523</u>
Excess (deficiency) of receipts and other financing sources over (under) disbursements and other financing uses	3,646,334	(418,012)	317,937	3,546,259
Balances beginning of year	<u>29,399,658</u>	<u>80,955,122</u>	<u>19,448,222</u>	<u>129,803,002</u>
Balances end of year	<u>\$ 33,045,992</u>	<u>80,537,110</u>	<u>19,766,159</u>	<u>133,349,261</u>

See accompanying independent auditor's report.

<u>Budgeted Amounts</u>		<u>Final to</u>
<u>Original</u>	<u>Final</u>	<u>Actual</u>
		<u>Variance</u>
15,937,490	15,937,490	454,985
3,858,258	3,858,258	(76,050)
7,680,849	7,680,849	2,686,961
498,595	498,595	(52,879)
787,083	1,422,083	517,507
12,437,933	12,437,933	(6,900,830)
38,037,061	38,037,061	1,265,132
-	-	-
<u>2,153,464</u>	<u>9,028,464</u>	<u>4,242,507</u>
<u>81,390,733</u>	<u>88,900,733</u>	<u>2,137,333</u>
12,790,121	13,248,921	843,872
7,478,141	7,678,141	260,006
215,399	329,099	165,259
4,482,655	4,858,655	(107,183)
4,529,957	4,774,957	2,383,437
1,605,926	1,891,701	389,123
7,373,052	8,028,052	524,290
23,532,868	44,018,968	11,609,542
<u>33,239,598</u>	<u>33,239,598</u>	<u>(1,406,584)</u>
<u>95,247,717</u>	<u>118,068,092</u>	<u>14,661,762</u>
(13,856,984)	(29,167,359)	16,799,095
<u>6,194,150</u>	<u>21,504,525</u>	<u>(5,590,002)</u>
(7,662,834)	(7,662,834)	11,209,093
<u>103,429,542</u>	<u>103,429,542</u>	<u>26,373,460</u>
<u>95,766,708</u>	<u>95,766,708</u>	<u>37,582,553</u>

City of Fort Dodge, Iowa

Notes to Required Supplementary Information – Budgetary Reporting

Year ended June 30, 2025

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 modified cash basis following required public notice and hearing for all funds. The annual budget may be amended during the year utilizing similar statutorily prescribed procedures. Encumbrances are not recognized on the cash basis budget and appropriations lapse at year end.

Formal and legal budgetary control is based upon nine major classes of disbursements known as functions, not by fund. These nine functions are: public safety, public works, health and social services, culture and recreation, community and economic development, general government, debt service, capital projects and business type activities. Function disbursements required to be budgeted include disbursements for the General Fund, the Special Revenue Funds, the Debt Service Funds, the Capital Projects Funds and the Enterprise Funds. Although the budget document presents function disbursements by fund, the legal level of control is at the aggregated function level, not at the fund or fund type level. During the year, one budget amendment increased budgeted receipts by \$7,510,000, budgeted disbursements by \$22,820,375 and increased other financing sources by \$15,310,375. The budget amendment is reflected in the final budgeted amounts.

During the year ended June 30, 2025, disbursements in the culture and recreation and business type activities functions exceeded the amount budgeted.

City of Fort Dodge

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

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

Required Supplementary Information

	<u>2025</u>	<u>2024</u>	<u>2023</u>
City's proportion of the net pension liability	9.243400%	9.268100%	8.601600%
City's proportionate share of the net pension liability (asset)	\$ 3,365,969	4,183,296	3,249,817
City's covered-employee payroll	\$ 9,205,196	8,764,003	7,620,681
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	36.57%	47.73%	42.64%
Plan fiduciary net position as a percentage of the total pension liability	92.30%	90.13%	91.40%

* The amounts presented for each fiscal year were determined as of June 30 of the preceding fiscal year.

See accompanying independent auditor's report

2022	2021	2020	2019	2018	2017	2016
6.474810%	8.386740%	8.853110%	0.082616%	0.080048%	0.084302%	0.081790%
(223,528)	5,891,466	5,126,534	5,226,488	5,284,500	5,305,370	4,066,168
7,314,431	7,053,304	6,773,838	6,207,395	5,921,731	6,053,274	6,053,274
-3.06%	83.53%	75.68%	84.20%	89.24%	87.64%	67.17%
100.81%	82.90%	85.45%	83.62%	82.21%	81.82%	85.19%

City of Fort Dodge
Schedule of City's Contributions

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

Required Supplementary Information

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Statutorily required contribution	\$ 926,921	868,971	827,322	718,865
Contributions in relation to the statutorily required contribution	<u>923,921</u>	<u>868,971</u>	<u>827,322</u>	<u>718,865</u>
Contribution deficiency (excess)	\$ -	-	-	-
City's covered-employee payroll	\$ 9,834,435	9,205,196	8,764,003	7,620,681
Contributions as a percentage of covered-employee payroll	9.43%	9.44%	9.44%	9.43%

See accompanying independent auditor's report.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
691,154	671,596	639,450	554,320	528,811	540,557
<u>691,154</u>	<u>671,596</u>	<u>639,450</u>	<u>554,320</u>	<u>528,811</u>	<u>540,557</u>
-	-	-	-	-	-
<u><u>7,314,431</u></u>	<u><u>7,053,304</u></u>	<u><u>6,773,838</u></u>	<u><u>6,207,395</u></u>	<u><u>5,921,731</u></u>	<u><u>6,053,274</u></u>
9.45%	9.52%	9.44%	8.93%	8.93%	8.93%

City of Fort Dodge, Iowa

Notes to Required Supplementary Information – Pension Liability

Year ended June 30, 2025

*Iowa Public Employees' Retirement System**Changes of benefit terms:*

There are no significant changes in benefit terms.

Changes of assumptions:

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

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

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

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

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

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

City of Fort Dodge

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

Municipal Fire and Police Retirement System of Iowa
Last 10 Fiscal Years*

Required Supplementary Information

	<u>2025</u>	<u>2024</u>	<u>2023</u>
City's proportion of the net pension liability	1.573145%	1.599980%	1.582531%
City's proportionate share of the net pension liability	\$ 9,851,019	8,985,116	8,887,027
City's covered-employee payroll	\$ 5,924,321	5,533,820	5,344,857
City's proportionate share of the net pension liability as a percentage of its covered-employee payroll	166.28%	162.37%	166.27%
Plan fiduciary net position as a percentage of the total pension liability	83.37%	83.53%	84.62%

* The amounts presented for each fiscal year were determined as of June 30 of the preceeding year.

See accompanying independent auditor's report

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
1.610000%	1.620000%	1.560000%	1.544099%	1.494614%	1.464630%	1.452900%
3,608,902	12,901,528	10,258,796	9,193,619	8,765,538	9,157,757	6,825,932
5,222,001	4,734,488	5,138,992	4,734,485	4,488,092	4,488,092	3,969,042
69.11%	272.50%	199.63%	194.18%	195.31%	204.05%	171.98%
93.62%	76.47%	81.04%	79.94%	80.60%	78.20%	78.20%

City of Fort Dodge
Schedule of City's Contributions

Municipal Fire and Police Retirement System of Iowa
Last 10 Fiscal Years

Required Supplementary Information

	<u>2025</u>	<u>2024</u>	<u>2023</u>
Statutorily required contribution	\$ 1,369,087	1,361,409	1,322,583
Contributions in relation to the statutorily required contribution	<u>1,369,087</u>	<u>1,361,409</u>	<u>1,322,583</u>
Contribution deficiency (excess)	\$ -	-	-
City's covered-employee payroll	\$ 6,041,867	5,924,321	5,533,820
Contributions as a percentage of covered-employee payroll	22.66%	22.98%	23.90%

See accompanying independent auditor's report.

<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
1,449,102	1,321,690	1,254,428	1,231,913	1,152,542	1,097,213	1,102,203
<u>1,449,102</u>	<u>1,321,690</u>	<u>1,254,428</u>	<u>1,231,913</u>	<u>1,152,542</u>	<u>1,097,213</u>	<u>1,102,203</u>
-	-	-	-	-	-	-
<u><u>5,344,857</u></u>	<u><u>5,222,007</u></u>	<u><u>5,138,992</u></u>	<u><u>4,734,485</u></u>	<u><u>4,488,092</u></u>	<u><u>4,233,075</u></u>	<u><u>3,969,042</u></u>
27.11%	25.31%	24.41%	26.02%	25.68%	25.92%	27.77%

City of Fort Dodge, Iowa

Notes to Required Supplementary Information – Pension Liability

Year ended June 30, 2025

*Municipal Fire and Police Retirement System of Iowa**Changes of benefit terms:*

There were no significant changes of benefit terms.

Change of assumptions:

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

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

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

City of Fort Dodge

Schedule of Changes in the City of Fort Dodge's
OPEB Plan Members
Total Liability, Related Ratios and Notes

June 30, 2025

Required Supplementary Information

	<u>2025</u>	<u>2024</u>
Service cost	\$ 23,516	23,521
Interest cost	10,174	9,798
Assumption and demographic changes	-	(149,545)
Recognition of deferred inflows	(21,224)	(21,365)
Benefit payments	<u>(4,368)</u>	<u>(3,705)</u>
Net change in total OPEB liability	8,098	(141,296)
Total OPEB liability beginning of year , as restated	<u>192,666</u>	<u>333,962</u>
Total OPEB liability end of year	<u>200,764</u>	<u>192,666</u>
Covered-employee payroll	\$ 9,029,253	7,935,084
Total OPEB liability as a percentage of covered-employee payroll	2.2%	2.4%

<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
24,646	24,654	26,927	80,013	17,054
8,436	8,446	11,405	11,116	10,949
-	(30,737)	-	-	-
(27,706)	(24,801)	(24,711)	(22,797)	(17,654)
<u>(5,896)</u>	<u>(11,482)</u>	<u>(6,340)</u>	<u>(6,796)</u>	<u>(22,615)</u>
(520)	(33,920)	7,281	61,536	(12,266)
<u>334,482</u>	<u>368,402</u>	<u>337,986</u>	<u>276,450</u>	<u>288,716</u>
<u>333,962</u>	<u>334,482</u>	<u>345,267</u>	<u>337,986</u>	<u>276,450</u>
8,764,003	\$ 7,620,681	7,314,431	7,053,304	6,171,854
3.8%	4.4%	4.7%	4.8%	4.5%

City of Fort Dodge
 Schedule of Changes in the City of Fort Dodge's
 MFPRSI Members
 Total Liability, Related Ratios and Notes
 June 30, 2025
 Required Supplementary Information

	<u>2025</u>	<u>2024</u>
Service cost	\$ 24,859	24,881
Interest cost	23,234	21,981
Assumption and demographic changes	-	(46,254)
Recognition of deferred inflows	(9,897)	(9,049)
Benefits payments	<u>(12,580)</u>	<u>(9,760)</u>
Net change in total OPEB liability	25,616	(18,201)
Total OPEB liability beginning of year, as restated	<u>469,371</u>	<u>487,572</u>
Total OPEB liability end of year	<u>494,987</u>	<u>469,371</u>
Covered-employee payroll	\$ 6,772,478	5,924,321
Total OPEB liability as a percentage of covered-employee payroll	7.3%	7.9%

<u>2023</u>	<u>2022</u>	<u>2021</u>	<u>2020</u>	<u>2019</u>
30,820	30,830	27,701	85,524	17,379
11,533	10,849	13,001	11,723	10,539
-	(36,768)	-	-	-
(5,655)	(3,513)	166	6,923	5,196
<u>(9,201)</u>	<u>(9,138)</u>	<u>(4,467)</u>	<u>(8,255)</u>	<u>(16,016)</u>
27,497	(7,740)	36,401	95,915	17,098
<u>460,075</u>	<u>467,815</u>	<u>386,918</u>	<u>291,003</u>	<u>273,905</u>
<u>487,572</u>	<u>460,075</u>	<u>423,319</u>	<u>386,918</u>	<u>291,003</u>
<u>5,533,820</u>	<u>5,535,149</u>	<u>5,222,007</u>	<u>5,138,992</u>	<u>4,873,307</u>
8.8%	8.3%	8.1%	7.5%	6.0%

City of Fort, Iowa

Notes to Required Supplementary Information –
Total OPEB Liability and Related Ratios

For the Last Eight Years

Changes of benefit terms:

There are no significant changes in benefit terms.

Changes of assumptions:

There are no significant 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 in each period.

Year ended June 30, 2025	4.75%
Year ended June 30, 2024	4.75%
Year ended June 30, 2023	2.37%
Year ended June 30, 2022	2.37%
Year ended June 30, 2021	3.15%
Year ended June 30, 2020	3.15%
Year ended June 30, 2019	3.15%
Year ended June 30, 2018	3.72%

Supplementary Information

City of Fort Dodge, Iowa
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2025

Schedule 1

	Special Revenue					
	Road use Tax	Employee Benefits	Police & Fire Retirement	Community Development	Parks Hotel/Motel	SSMID
Assets						
Cash, cash equivalents and pooled investments	\$ 4,365,391	2,854,195	896,030	359,162	296,464	131,562
Receivables:						
Property tax:						
Delinquent	-	50,299	17,656	-	-	263
Succeeding year	-	3,838,889	1,347,575	-	-	68,732
Accounts	872	462	-	-	33,082	-
Due from other governments	273,638	-	-	-	-	-
Prepaid expenses	10,274	85,276	-	-	-	-
Due from other funds	-	-	-	-	-	-
Total assets	\$ 4,650,175	6,829,121	2,261,261	359,162	329,546	200,557
Liabilities, Deferred Inflows of Resources and Fund Balances						
Liabilities:						
Accounts payable	\$ 86,036	1,630	-	-	12,013	6,250
Salaries and benefits payable	67,946	-	-	-	-	-
Advances from grantors	-	-	-	-	-	-
Due to other funds	-	-	-	-	-	-
Total liabilities	<u>153,982</u>	<u>1,630</u>	<u>-</u>	<u>-</u>	<u>12,013</u>	<u>6,250</u>
Deferred inflows of resources:						
Succeeding year property tax	-	3,838,889	1,347,575	-	-	68,732
Total deferred inflows of resources	<u>-</u>	<u>3,838,889</u>	<u>1,347,575</u>	<u>-</u>	<u>-</u>	<u>68,732</u>
Fund balances:						
Nonspendable:						
Prepaid expenditures	10,274	85,276	-	-	-	-
Permanently restricted	-	-	-	-	-	-
Restricted for:						
Debt service	-	-	-	-	-	-
Street improvement and repairs	4,485,919	-	-	-	-	-
Urban renewal	-	-	-	-	-	-
Employee benefits	-	2,903,326	913,686	-	-	-
Capital improvements	-	-	-	-	-	-
Other purposes	-	-	-	359,162	317,533	125,575
Assigned	-	-	-	-	-	-
Unassigned	-	-	-	-	-	-
Total fund balances	<u>4,496,193</u>	<u>2,988,602</u>	<u>913,686</u>	<u>359,162</u>	<u>317,533</u>	<u>125,575</u>
Total liabilities, deferred inflows of resources and fund balances	\$ 4,650,175	6,829,121	2,261,261	359,162	329,546	200,557

See accompanying independent auditor's report.

Reinvest Distr	Special Revenue						
	Library	Foster	Urban	City	DARE/Drug	Harlan	Des Moines
<u>Sales Tax</u>	<u>Memorial</u>	<u>Grandparents</u>	<u>Renewal</u>	<u>Grants</u>	<u>Arrest</u>	<u>Sinking</u>	<u>River</u>
1,228,430	124,503	36,181	2,247,648	264,090	21,266	270,284	752,187
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	40,141	-
235,174	-	12,432	-	57,721	-	200,000	-
-	-	300	-	-	-	-	-
-	-	-	1,093,214	-	-	-	-
<u>1,463,604</u>	<u>124,503</u>	<u>48,913</u>	<u>3,340,862</u>	<u>321,811</u>	<u>21,266</u>	<u>510,425</u>	<u>752,187</u>
-	476	1,324	1,040	103,702	-	-	-
-	-	2,724	-	390	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	<u>476</u>	<u>4,048</u>	<u>1,040</u>	<u>104,092</u>	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	300	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	3,339,822	-	-	-	-
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-
1,463,604	124,027	44,565	-	217,719	21,266	510,425	752,187
-	-	-	-	-	-	-	-
<u>1,463,604</u>	<u>124,027</u>	<u>44,865</u>	<u>3,339,822</u>	<u>217,719</u>	<u>21,266</u>	<u>510,425</u>	<u>752,187</u>
<u>1,463,604</u>	<u>124,503</u>	<u>48,913</u>	<u>3,340,862</u>	<u>321,811</u>	<u>21,266</u>	<u>510,425</u>	<u>752,187</u>

City of Fort Dodge, Iowa
 Combining Balance Sheet
 Nonmajor Governmental Funds
 June 30, 2025

Schedule 1

Assets	Special Revenue	Capital Projects	Permanent Fund		Total
	CVB	Jurisdictional	Eva Patterson	North	
	Hotel/Motel	Transfer	Parks Trust	Lawn Cemetery	
Cash, cash equivalents and pooled investments	\$ 440,619	3,878,790	25,000	541,700	18,733,502
Receivables					
Property tax:					
Delinquent	-	-	-	-	68,218
Succeeding year	-	-	-	-	5,255,196
Accounts	55,187	-	-	-	129,744
Due from other governments	-	-	-	-	778,965
Prepaid expenses	-	-	-	-	95,850
Due from other funds	-	4,685,253	-	-	5,778,467
Total assets	495,806	8,564,043	25,000	541,700	30,839,942
Liabilities, Deferred Inflows of Resources and Fund Balances					
Liabilities:					
Accounts payable	7,784	-	-	-	220,255
Salaries and benefits payable	5,192	-	-	-	76,252
Advances from grantors	-	-	-	-	-
Due to other funds	-	-	-	-	-
Total liabilities	12,976	-	-	-	296,507
Deferred inflows of resources:					
Succeeding year property tax	-	-	-	-	5,255,196
Total deferred inflows of resources	-	-	-	-	5,255,196
Fund balances:					
Nonspendable:					
Prepaid expenditures	-	-	-	-	95,850
Permanently restricted	-	-	25,000	541,700	566,700
Restricted for:					
Debt service	-	-	-	-	-
Street improvement and repairs	-	-	-	-	4,485,919
Urban renewal	-	-	-	-	3,339,822
Employee benefits	-	-	-	-	3,817,012
Capital improvements	-	-	-	-	-
Other purposes	482,830	-	-	-	4,418,893
Assigned	-	8,564,043	-	-	8,564,043
Unassigned	-	-	-	-	-
Total fund balances	482,830	8,564,043	25,000	541,700	25,288,239
Total liabilities, deferred inflows of resources and fund balances	\$ 495,806	8,564,043	25,000	541,700	30,839,942

See accompanying independent auditor's report.

City of Fort Dodge, Iowa
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit)
Nonmajor Governmental Funds
Year ended June 30, 2025

Schedule 2

	Special Revenue					
	Road Use Tax	Employee Benefits	Police & Fire Retirement	Community Development	Parks Hotel/Motel	SSMID
Revenues:						
Property tax	\$ -	3,713,075	1,343,084	-	-	66,315
Other city tax	3,520,871	-	-	-	-	-
Use of money and property	-	-	25,596	9,681	-	-
Intergovernmental	-	406,564	136,437	-	-	24,082
Charges for service	-	216,092	-	-	-	-
Miscellaneous	17,308	-	-	47,557	75,542	57,142
Total revenues	<u>3,538,179</u>	<u>4,335,731</u>	<u>1,505,117</u>	<u>57,238</u>	<u>75,542</u>	<u>147,539</u>
Expenditures:						
Operating:						
Public safety	-	2,012,051	1,369,087	-	-	-
Public works	2,880,712	942,290	-	-	-	-
Health and social services	-	38,051	-	-	-	-
Culture and recreation	-	849,919	-	-	155,946	-
Community and economic development	-	236,920	-	3,738	-	154,998
General government	-	93,119	-	-	-	-
Capital projects	-	-	-	-	-	-
Total expenditures	<u>2,880,712</u>	<u>4,172,350</u>	<u>1,369,087</u>	<u>3,738</u>	<u>155,946</u>	<u>154,998</u>
Excess (deficiency) of revenues over (under) expenditures	<u>657,467</u>	<u>163,381</u>	<u>136,030</u>	<u>53,500</u>	<u>(80,404)</u>	<u>(7,459)</u>
Other financing sources (uses):						
Bond proceeds	-	-	-	-	-	-
Operating transfers in	378,580	-	-	-	116,165	-
Operating transfers out	(498,363)	-	-	-	(23,200)	-
Total other financing sources (uses)	<u>(119,783)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>92,965</u>	<u>-</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>537,684</u>	<u>163,381</u>	<u>136,030</u>	<u>53,500</u>	<u>12,561</u>	<u>(7,459)</u>
Fund balances beginning of year	<u>3,958,509</u>	<u>2,825,221</u>	<u>777,656</u>	<u>305,662</u>	<u>304,972</u>	<u>133,034</u>
Fund balances end of year	<u>\$ 4,496,193</u>	<u>2,988,602</u>	<u>913,686</u>	<u>359,162</u>	<u>317,533</u>	<u>125,575</u>

(continued)

Schedule 2

Reinvest Distr Sales Tax	Special Revenue						
	Library Memorial	Foster Grandparents	Urban Renewal	City Grants	DARE/Drug Arrest	Harlan Rogers Sinking	Des Moines River
-	-	-	-	-	-	-	-
1,031,510	-	-	-	-	-	-	-
-	-	-	129,562	-	-	10,590	2
-	-	120,962	-	1,465,056	-	-	-
-	-	-	-	-	-	-	-
-	86,685	-	-	135,820	2,017	230,000	509,883
<u>1,031,510</u>	<u>86,685</u>	<u>120,962</u>	<u>129,562</u>	<u>1,600,876</u>	<u>2,017</u>	<u>240,590</u>	<u>509,885</u>
-	-	-	-	26,772	8,903	-	24,280
-	-	-	-	1,106,903	-	-	-
-	-	125,789	-	-	-	-	-
-	59,301	-	-	-	-	-	-
29,535	-	-	116,530	519,240	-	-	-
-	-	-	-	25,633	-	-	-
-	-	-	-	-	-	-	-
<u>29,535</u>	<u>59,301</u>	<u>125,789</u>	<u>116,530</u>	<u>1,678,548</u>	<u>8,903</u>	<u>-</u>	<u>24,280</u>
<u>1,001,975</u>	<u>27,384</u>	<u>(4,827)</u>	<u>13,032</u>	<u>(77,672)</u>	<u>(6,886)</u>	<u>240,590</u>	<u>485,605</u>
-	-	-	-	-	-	-	-
-	-	-	-	266,215	-	246,758	-
-	-	-	(141,215)	-	-	(150,607)	-
-	-	-	(141,215)	266,215	-	96,151	-
1,001,975	27,384	(4,827)	(128,183)	188,543	(6,886)	336,741	485,605
461,629	96,643	49,692	3,468,005	29,176	28,152	173,684	266,582
<u>1,463,604</u>	<u>124,027</u>	<u>44,865</u>	<u>3,339,822</u>	<u>217,719</u>	<u>21,266</u>	<u>510,425</u>	<u>752,187</u>

City of Fort Dodge, Iowa
Combining Schedule of Revenues, Expenditures and Changes in Fund Balances (Deficit)
Nonmajor Governmental Funds
Year ended June 30, 2025

Schedule 2

	Special Revenue	Capital Projects	Permanent Funds		Totals
	CVB Hote/Motel	Jurisdictional Transfer	Eva Patterson Parks Trust	North Lawn Cemetery	
Revenues:					
Property tax	\$ -	-	-	-	5,122,474
Other city tax	-	-	-	-	4,552,381
Use of money and property	14,123	201,506	-	12,371	403,431
Intergovernmental	-	-	-	-	2,153,101
Charges for service	-	-	-	-	216,092
Miscellaneous	-	-	-	-	1,161,954
Total revenues	<u>14,123</u>	<u>201,506</u>	<u>-</u>	<u>12,371</u>	<u>13,609,433</u>
Expenditures:					
Operating:					
Public safety	-	-	-	-	3,441,093
Public works	-	-	-	-	4,929,905
Health and social services	-	-	-	-	163,840
Culture and recreation	-	-	-	190,596	1,255,762
Community and economic development	320,774	-	-	-	1,381,735
General government	-	-	-	-	118,752
Capital projects	-	-	-	-	-
Total expenditures	<u>320,774</u>	<u>-</u>	<u>-</u>	<u>190,596</u>	<u>11,291,087</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(306,651)</u>	<u>201,506</u>	<u>-</u>	<u>(178,225)</u>	<u>2,318,346</u>
Other financing sources (uses):					
Bond proceeds	-	-	-	-	-
Operating transfers in	280,828	-	-	-	1,288,546
Operating transfers out	(56,500)	-	-	-	(869,885)
Total other financing sources (uses)	<u>224,328</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>418,661</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	<u>(82,323)</u>	<u>201,506</u>	<u>-</u>	<u>(178,225)</u>	<u>2,737,007</u>
Fund balances beginning of year	<u>565,153</u>	<u>8,362,537</u>	<u>25,000</u>	<u>719,925</u>	<u>22,551,232</u>
Fund balances end of year	<u>\$ 482,830</u>	<u>8,564,043</u>	<u>25,000</u>	<u>541,700</u>	<u>25,288,239</u>

See accompanying independent auditor's report.

City of Fort Dodge, Iowa
Combining Statement of Net Position
Nonmajor Proprietary Funds
June 30, 2025

	Enterprise Funds			
	Parking Meter	Solid Waste	Storm Water Utility	Lakeside Beverage
Assets				
Current assets:				
Cash and cash equivalents	\$ 1,601	1,034,608	(2,038,296)	31,381
Accounts receivable	58,271	351,048	203,579	1,275
Inventories	-	-	-	4,843
Prepaid expenses	-	33,689	8,734	778
Total current assets	<u>59,872</u>	<u>1,419,345</u>	<u>(1,825,983)</u>	<u>38,277</u>
Noncurrent assets:				
Restricted cash and cash equivalents	-	-	-	-
Capital assets (net of accumulated depreciation)	478,342	977,487	15,592,875	-
Total noncurrent assets	<u>478,342</u>	<u>977,487</u>	<u>15,592,875</u>	<u>-</u>
Total assets	<u>538,214</u>	<u>2,396,832</u>	<u>13,766,892</u>	<u>38,277</u>
Deferred Outflows of Resources				
Pension related deferred outflows	7,861	66,567	-	-
Liabilities				
Current liabilities:				
Accounts payable	1,617	40,230	-	1,119
Salaries and benefits payable	1,601	13,413	-	-
Compensated absences	-	31,809	-	-
Unearned revenue	1,814	-	464	-
Payable from restricted net assets:				
Current portion bonds, notes and loans payable	-	-	410,000	-
Consumer deposits	-	-	-	-
Total current liabilities	<u>5,032</u>	<u>85,452</u>	<u>410,464</u>	<u>1,119</u>
Noncurrent liabilities:				
Bonds, notes and loans payable	-	-	5,575,000	-
Compensated absences	-	5,864	-	-
Net pension liability	46,663	248,701	-	-
Net OPEB liability	-	7,668	-	-
Total noncurrent liabilities	<u>46,663</u>	<u>262,233</u>	<u>5,575,000</u>	<u>-</u>
Total liabilities	<u>51,695</u>	<u>347,685</u>	<u>5,985,464</u>	<u>1,119</u>
Deferred Inflows of Resources				
Unavailable revenues:				
OPEB related deferred inflows	-	-	-	-
Pension related deferred inflows	220	9,723	-	-
Total deferred inflows of resources	<u>220</u>	<u>9,723</u>	<u>-</u>	<u>-</u>
Net position				
Invested in capital assets, net of related debt	478,342	977,487	10,017,875	-
Unrestricted	15,818	1,128,504	(2,236,447)	37,158
Total net position	<u>\$ 494,160</u>	<u>2,105,991</u>	<u>7,781,428</u>	<u>37,158</u>

See accompanying independent auditor's report.

Schedule 3

<u>Central Garage</u>	<u>Consumer Deposits</u>	<u>Total</u>
370,583	238,090	(362,033)
133	-	614,306
-	-	4,843
390	-	43,591
<u>371,106</u>	<u>238,090</u>	<u>300,707</u>
-	-	-
<u>414,918</u>	<u>-</u>	<u>17,463,622</u>
<u>414,918</u>	<u>-</u>	<u>17,463,622</u>
<u>786,024</u>	<u>238,090</u>	<u>17,764,329</u>
-	-	74,428
-	-	-
6,439	238,090	287,495
-	-	15,014
-	-	31,809
-	-	2,278
-	-	410,000
-	-	-
<u>6,439</u>	<u>238,090</u>	<u>746,596</u>
-	-	5,575,000
-	-	5,864
-	-	295,364
-	-	7,668
-	-	5,883,896
<u>6,439</u>	<u>238,090</u>	<u>6,630,492</u>
-	-	-
-	-	9,943
-	-	9,943
414,918	-	11,888,622
<u>364,667</u>	<u>-</u>	<u>(690,300)</u>
-	-	-
<u>779,585</u>	<u>-</u>	<u>11,198,322</u>

City of Fort Dodge, Iowa
Combining Schedule of Revenues, Expenses, and Changes in Net Position
Nonmajor Proprietary Funds
For the Year ended June 30, 2025

	Enterprise Funds		
	Parking Meter	Solid Waste	Storm Water Utility
Operating revenues:			
Charges for services	\$ 57,919	1,628,856	945,993
Miscellaneous	105	96,458	3,456
Total operating revenues	<u>58,024</u>	<u>1,725,314</u>	<u>949,449</u>
Operating expenses:			
Business type activities:			
Cost of sales and services	77,368	1,304,629	98,301
Depreciation	33,347	192,501	843,056
Total operating expenses	<u>110,715</u>	<u>1,497,130</u>	<u>941,357</u>
Operating income (loss)	<u>(52,691)</u>	<u>228,184</u>	<u>8,092</u>
Non-operating revenues (expenses):			
Interest and investment revenue	-	30,606	57,126
Interest expense	-	-	(211,334)
Sale of equipment	-	-	-
Total nonoperating revenue	<u>-</u>	<u>30,606</u>	<u>(154,208)</u>
Net income (loss) before transfers	<u>(52,691)</u>	<u>258,790</u>	<u>(146,116)</u>
Operating transfers in	112,724	-	-
Operating transfers out	<u>-</u>	<u>(107,500)</u>	<u>(67,825)</u>
Change in net position	60,033	151,290	(213,941)
Net position beginning of year	<u>434,127</u>	<u>1,954,701</u>	<u>7,995,369</u>
Net position end of year	<u>494,160</u>	<u>2,105,991</u>	<u>7,781,428</u>

See accompanying independent auditor's report.

Schedule 4

<u>Lakeside Beverage</u>	<u>Central Garage</u>	<u>Consumer Deposits</u>	<u>Total</u>
103,572	75,482	-	2,811,822
-	1,848	-	101,867
<u>103,572</u>	<u>77,330</u>	<u>-</u>	<u>2,913,689</u>
48,981	212,792	-	1,742,071
-	44,878	-	1,113,782
<u>48,981</u>	<u>257,670</u>	<u>-</u>	<u>2,855,853</u>
<u>54,591</u>	<u>(180,340)</u>	<u>-</u>	<u>57,836</u>
-	-	-	87,732
-	-	-	(211,334)
-	-	-	-
-	-	-	(123,602)
<u>54,591</u>	<u>(180,340)</u>	<u>-</u>	<u>(65,766)</u>
-	100,000	-	212,724
<u>(50,470)</u>	<u>-</u>	<u>-</u>	<u>(225,795)</u>
4,121	(80,340)	-	(78,837)
<u>33,037</u>	<u>859,925</u>	<u>-</u>	<u>11,277,159</u>
<u>37,158</u>	<u>779,585</u>	<u>-</u>	<u>11,198,322</u>

City of Fort Dodge, Iowa
Combining Schedule of Cash Flows
Nonmajor Proprietary Funds
For the Year ended June 30, 2025

	<u>Business-Type Activities</u>	
	<u>Parking Meter</u>	<u>Solid Waste</u>
Cash flows from operating activities		
Receipts from customers	\$ 53,639	1,630,445
Payments to suppliers and employees	(255,938)	(1,316,761)
Other receipts	<u>105</u>	<u>96,458</u>
Net cash provided (used) by operating activities	<u>(202,194)</u>	<u>410,142</u>
Cash flows from noncapital financing activities		
Transfers to other funds	-	(107,500)
Transfers from other funds	<u>112,724</u>	<u>-</u>
Net cash provided (used) in noncapital financing activities	<u>112,724</u>	<u>(107,500)</u>
Cash flows from capital and related financing activities		
Proceeds from capital debt	-	-
Purchases of capital assets	(10,649)	(405,878)
Principal paid on capital debt	-	-
Interest paid on capital debt	-	-
Principal received on interfund loans	<u>-</u>	<u>-</u>
Net cash provided (used) by capital and related financing activities	<u>(10,649)</u>	<u>(405,878)</u>
Cash flows from investing activities		
Interest and dividends	<u>-</u>	<u>30,606</u>
Net cash provided by investing activities	<u>-</u>	<u>30,606</u>
Net increase (decrease) in cash and cash equivalents	(100,119)	(72,630)
Cash and cash equivalents - beginning of year	<u>101,720</u>	<u>1,107,238</u>
Cash and cash equivalents - end of year	<u>\$ 1,601</u>	<u>1,034,608</u>

See accompanying independent auditor's report.

Schedule 5

<u>Storm Water Utility</u>	<u>Lakeside Beverage</u>	<u>Central Garage</u>	<u>Consumer Deposits</u>	<u>Total</u>
946,930	104,900	85,964	22,990	2,844,868
(110,675)	(48,697)	(210,961)	-	(1,943,032)
<u>3,456</u>	<u>-</u>	<u>1,849</u>	<u>-</u>	<u>101,868</u>
<u>839,711</u>	<u>56,203</u>	<u>(123,148)</u>	<u>22,990</u>	<u>1,003,704</u>
(67,825)	(50,470)	-	-	(225,795)
<u>-</u>	<u>-</u>	<u>100,000</u>	<u>-</u>	<u>212,724</u>
<u>(67,825)</u>	<u>(50,470)</u>	<u>100,000</u>	<u>-</u>	<u>(13,071)</u>
-	-	-	-	-
(3,583,815)	-	-	-	(4,000,342)
(410,000)	-	-	-	(410,000)
<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<u>(211,334)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(211,334)</u>
<u>(4,205,149)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(4,621,676)</u>
<u>57,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,733</u>
<u>57,127</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>87,733</u>
(3,376,136)	5,733	(23,148)	22,990	(3,543,310)
<u>1,337,840</u>	<u>25,648</u>	<u>393,731</u>	<u>215,100</u>	<u>3,181,277</u>
<u>(2,038,296)</u>	<u>31,381</u>	<u>370,583</u>	<u>238,090</u>	<u>(362,033)</u>

(continued)

City of Fort Dodge, Iowa
Combining Schedule of Cash Flows
Nonmajor Proprietary Funds
For the Year ended June 30, 2025

	<u>Business-Type Activities</u>	
	<u>Parking Meter</u>	<u>Solid Waste</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities		
Operating income (loss)	\$ (52,691)	228,184
Adjustments to reconcile operating income to net cash provided (used) by operating activities:		
Depreciation expense	33,347	192,501
Change in assets and liabilities:		
Receivables, net	(4,280)	1,589
Prepaid expenses	500	(1,069)
Consumer deposits	-	-
Accounts and other payables	(176,591)	287
Salaries and benefits payable	356	2,287
Compensated absences	-	(23,140)
Net pension liability	(4,087)	(33,510)
Deferred outflows of resources	15,506	159,460
Deferred inflows of resources	(15,914)	(116,756)
Other postemployment benefits	-	309
Deferred revenue	1,660	-
Net cash provided (used) by operating activities	<u>\$ (202,194)</u>	<u>410,142</u>
Reconciliation of cash and cash equivalents at year end to specific assets included on the Statement of Net Position:		
Current assets:		
Cash and pooled investments	\$ 1,601	1,034,608
Noncurrent assets:		
Restricted cash and pooled investments	<u>-</u>	<u>-</u>
Cash and cash equivalents at year end	<u>\$ 1,601</u>	<u>1,034,608</u>

See accompanying independent auditor's report.

Schedule 5

<u>Storm Water Utility</u>	<u>Lakeside Beverage</u>	<u>Central Garage</u>	<u>Consumer Deposits</u>	<u>Total</u>
8,092	54,591	(180,340)	-	57,836
843,056	-	44,878	-	1,113,782
473	694	10,482	-	8,958
(8,734)	284	50	-	(8,969)
-	-	-	22,990	22,990
(3,640)	634	1,782	-	(177,528)
-	-	-	-	2,643
-	-	-	-	(23,140)
-	-	-	-	(37,597)
-	-	-	-	174,966
-	-	-	-	(132,670)
-	-	-	-	309
464	-	-	-	2,124
<u>839,711</u>	<u>56,203</u>	<u>(123,148)</u>	<u>22,990</u>	<u>1,003,704</u>
(2,038,296)	31,381	370,583	238,090	(362,033)
-	-	-	-	-
<u>(2,038,296)</u>	<u>31,381</u>	<u>370,583</u>	<u>238,090</u>	<u>(362,033)</u>

City of Fort Dodge, Iowa
Bond Maturities - General Obligation Bonds

June 30, 2025

General Obligation Bonds

Year Ending June 30,	Corporate Purpose & Refunding Issued May 16, 2016		Urban Renewal Funding Issued December 2, 2019		Corporate Purpose Issued June 26, 2018		GO Corporate Purpose Issued June 27, 2019		GO Taxable Corporate Purpose Issued June 27, 2018	
	Interest Rates	Amount	Interest Rate	Amount	Interest Rate	Amount	Interest Rate	Amount	Interest Rates	Amount
	2026	2.00	235,000	4.00	300,000	3.00	515,000	5.00	1,110,000	3.60
2027	-	-	4.00	310,000	3.00	535,000	5.00	1,160,000	3.60	210,000
2028	-	-	4.00	315,000	3.25	550,000	5.00	1,215,000	3.60	215,000
2029	-	-	4.00	330,000	3.25	570,000	4.00	1,260,000	3.60	225,000
2030	-	-	4.00	340,000	-	-	3.00	1,295,000	3.80	230,000
2031	-	-	4.00	350,000	-	-	-	-	3.80	240,000
2032	-	-	3.00	360,000	-	-	-	-	3.90	250,000
2033	-	-	3.00	375,000	-	-	-	-	3.90	260,000
2034	-	-	-	-	-	-	-	-	4.00	270,000
2035	-	-	-	-	-	-	-	-	4.00	280,000
2036	-	-	-	-	-	-	-	-	4.10	295,000
2037	-	-	-	-	-	-	-	-	4.10	305,000
2038	-	-	-	-	-	-	-	-	4.20	315,000
2039	-	-	-	-	-	-	-	-	-	-
2040	-	-	-	-	-	-	-	-	-	-
2041	-	-	-	-	-	-	-	-	-	-
2042	-	-	-	-	-	-	-	-	-	-
2043	-	-	-	-	-	-	-	-	-	-
2044	-	-	-	-	-	-	-	-	-	-
		<u>\$ 235,000</u>		<u>2,680,000</u>		<u>2,170,000</u>		<u>6,040,000</u>		<u>3,295,000</u>

Year Ending June 30,	Corporate Purpose & Refunding Issued August 28, 2024		Corporate Purpose & Refunding Issued March 26, 2025		Total
	Interest Rates	Amount	Interest Rates	Amount	
2026	-	-	-	-	4,385,000
2027	6.00	\$ 220,000	4.81	330,000.00	4,955,000
2028	6.00	\$ 235,000	4.86	350,000.00	4,725,000
2029	6.00	\$ 250,000	4.89	365,000.00	4,925,000
2030	5.00	\$ 260,000	4.99	380,000.00	4,500,000
2031	5.00	\$ 275,000	5.05	400,000.00	3,345,000
2032	5.00	\$ 290,000	5.10	420,000.00	3,105,000
2033	4.55	\$ 305,000	5.27	445,000.00	3,250,000
2034	4.60	\$ 320,000	5.32	465,000.00	2,995,000
2035	4.65	\$ 330,000	5.42	490,000.00	2,275,000
2036	4.70	\$ 345,000	5.47	515,000.00	2,365,000
2037	4.70	\$ 365,000	5.52	545,000.00	2,465,000
2038	4.75	\$ 380,000	5.62	575,000.00	2,560,000
2039	4.80	\$ 400,000	5.67	610,000.00	2,335,000
2040	4.80	\$ 420,000	5.72	645,000.00	2,435,000
2041	4.85	\$ 440,000	5.84	680,000.00	1,680,000
2042	4.85	\$ 460,000	5.84	720,000.00	1,760,000
2043	5.00	\$ 480,000	5.84	760,000.00	1,845,000
2044	-	-	5.84	805,000.00	805,000
		<u>\$ 5,775,000</u>		<u>9,500,000.00</u>	<u>\$ 56,710,000</u>

Schedule 6

Urban Renewal		Corporate Purpose		Corporate Purpose		GO Corporate Purpose	
Issued September 13, 2023		Issued February 16, 2021		Issued February 16, 2021		Issued September 13, 2023	
Interest		Interest		Interest		Interest	
Rate	Amount	Rates	Amount	Rates	Amount	Rate	Amount
	-	4.00	970,000	0.60	355,000	5.00	700,000
	-	4.00	1,005,000	0.75	450,000	5.00	735,000
6.00	125,000	4.00	485,000	0.90	460,000	5.00	775,000
6.00	135,000	4.00	500,000	1.05	475,000	5.00	815,000
6.00	140,000	4.00	520,000	1.30	485,000	5.00	850,000
6.00	150,000	2.00	530,000	1.40	505,000	5.00	895,000
4.75	160,000	1.00	175,000	1.50	515,000	5.00	935,000
4.80	165,000	1.15	180,000	1.60	535,000	5.00	985,000
4.90	175,000	1.15	180,000	1.70	545,000	5.00	1,040,000
4.90	185,000	1.35	185,000	1.80	560,000	5.00	245,000
5.00	190,000	1.35	185,000	1.90	580,000	5.00	255,000
5.00	200,000	1.45	190,000	2.00	595,000	4.00	265,000
5.05	210,000	1.45	190,000	2.10	610,000	4.00	280,000
5.05	220,000	1.60	195,000	2.15	620,000	4.00	290,000
5.15	235,000	1.60	195,000	2.20	640,000	4.00	300,000
5.15	245,000		-		-	4.00	315,000
5.20	255,000		-		-	4.13	325,000
5.20	270,000		-		-	4.13	335,000
	-		-		-		-
	<u>\$ 3,060,000</u>		<u>5,685,000</u>		<u>7,930,000</u>		<u>\$ 10,340,000</u>

City of Fort Dodge, Iowa
Bond Maturities - Revenue Bonds
June 30, 2025

Year Ending June 30,	Sewer Bond Issue Issued Feb 28, 2014		Water Bond Issue Issued Nov 16, 2012		Sewer Bond Issue Issued June 6, 2014	
	Interest Rates	Amount	Interest Rates	Amount	Interest Rates	Amount
2026	3.00	1,200,000	1.75	793,000	1.60	414,000
2027	3.00	1,240,000	1.75	809,000	1.60	421,000
2028	3.00	1,280,000	1.75	825,000	1.60	429,000
2029	3.00	1,320,000	1.75	842,000	1.60	437,000
2030	3.00	1,365,000	1.75	859,000	1.60	445,000
2031	3.00	1,410,000	1.75	876,000	1.60	453,000
2032	3.00	1,455,000	1.75	893,000	1.60	462,000
2033	3.00	1,505,000	1.75	911,000	1.60	470,000
2034	3.00	1,550,000	-	-	1.60	479,000
2035	3.00	1,600,000	-	-	1.60	488,000
2036	3.00	1,652,000	-	-	-	-
2037	-	-	-	-	-	-
2038	-	-	-	-	-	-
2039	-	-	-	-	-	-
2040	-	-	-	-	-	-
2041	-	-	-	-	-	-
2042	-	-	-	-	-	-
2043	-	-	-	-	-	-
2044	-	-	-	-	-	-
2045	-	-	-	-	-	-
2046	-	-	-	-	-	-
2047	-	-	-	-	-	-
2048	-	-	-	-	-	-
2049	-	-	-	-	-	-
2050	-	-	-	-	-	-
2051	-	-	-	-	-	-
		<u>\$ 15,577,000</u>		<u>\$ 6,808,000</u>		<u>\$ 4,498,000</u>

(continued)

City of Fort Dodge, Iowa
 Bond Maturities - Revenue Bonds
 June 30, 2025

<u>Water Revenue Bond</u>		<u>Sewer Revenue Bond</u>		<u>Water Revenue Bond</u>		<u>Broad Band Revenue Bond</u>	
<u>Issued June 10, 2019</u>		<u>Issued June 1, 2021</u>		<u>Issued April 4, 2021</u>		<u>Issued June 1, 2021(B)</u>	
<u>Interest Rates</u>	<u>Amount</u>	<u>Interest Rates</u>	<u>Amount</u>	<u>Interest Rates</u>	<u>Amount</u>	<u>Interest Rates</u>	<u>Amount</u>
1.75	1,105,000	2.75	431,000	1.75	114,000	5.25	210,000.00
1.75	1,125,000	2.75	441,000	1.75	116,000	5.25	225,000.00
1.75	1,150,000	2.75	452,000	1.75	118,000	5.25	235,000.00
1.75	1,432,000	2.75	463,000	1.75	120,000	5.25	245,000.00
1.75	1,465,000	2.75	474,000	1.75	122,000	5.25	260,000.00
1.75	1,495,000	2.75	485,000	1.75	124,000	5.25	275,000.00
1.75	1,525,000	2.75	497,000	1.75	126,000	5.25	290,000.00
1.75	1,555,000	2.75	509,000	1.75	128,000	5.25	305,000.00
1.75	1,585,000	2.75	520,000	1.75	131,000	5.25	320,000.00
1.75	1,620,000	2.75	533,000	1.75	133,000	5.25	335,000.00
1.75	1,650,000	2.75	545,000	1.75	135,000	5.25	355,000.00
1.75	1,685,000	2.75	558,000	1.75	138,000	5.25	375,000.00
1.75	1,715,000	2.75	571,000	1.75	140,000		-
1.75	1,750,000	2.75	585,000	1.75	143,000		-
1.75	1,785,000	2.75	598,000	1.75	145,000		-
-	-	2.75	612,000	1.75	148,000		-
-	-	2.75	627,000		-		-
-	-	2.75	642,000		-		-
-	-	2.75	657,000		-		-
-	-	2.75	672,000		-		-
-	-	2.75	688,000		-		-
-	-	2.75	704,000		-		-
-	-	2.75	720,000		-		-
-	-	2.75	737,000		-		-
-	-	2.75	755,000		-		-
-	-	2.75	181,258		-		-
<u>\$ 22,642,000</u>		<u>\$ 14,657,258</u>		<u>\$ 2,081,000</u>		<u>\$ 3,430,000.00</u>	

(continued)

Schedule 7

<u>Broad Band Revenue Bond</u> <u>Issued June,1, 2021(A)</u>		<u>Water Revenue Boond</u> <u>Issued Sep 9,2022</u>		<u>Sewer Revenue Boond</u> <u>Issued May 19, 2023</u>		<u>Total</u>
<u>Interest Rates</u>	<u>Amount</u>	<u>Interest Rates</u>	<u>Amount</u>	<u>Interest Rates</u>	<u>Amount</u>	
4.25	1,000,000.00	1.75	21,000	1.75	218,400	7,896,400
4.25	2,330,000.00	1.75	22,000	1.75	223,000	9,380,000
4.25	2,430,000.00	1.75	22,000	1.75	227,000	9,633,000
4.25	2,535,000.00	1.75	23,000	1.75	232,000	10,013,000
4.25	2,640,000.00	1.75	23,000	1.75	237,000	10,291,000
4.25	2,755,000.00	1.75	24,000	1.75	241,000	10,575,000
4.25	2,870,000.00	1.75	24,000	1.75	246,000	10,862,000
4.25	2,995,000.00	1.75	24,000	1.75	251,000	11,166,000
4.25	3,120,000.00	1.75	25,000	1.75	256,000	9,046,000
4.25	3,255,000.00	1.75	25,000	1.75	261,000	9,334,000
4.25	3,390,000.00	1.75	26,000	1.75	266,000	9,128,000
4.25	3,535,000.00	1.75	27,000	1.75	272,000	7,726,000
-	-	1.75	27,000	1.75	277,000	3,891,000
-	-	1.75	28,000	1.75	283,000	3,977,000
-	-	1.75	28,000	1.75	288,000	4,059,000
-	-	1.75	29,000	1.75	294,000	2,326,000
-	-	1.75	24,475	1.75	300,000	2,222,475
-	-	-	-	1.75	306,000	2,249,000
-	-	-	-	1.75	2,036,600	4,024,600
-	-	-	-	-	-	2,033,000
-	-	-	-	-	-	2,081,000
-	-	-	-	-	-	1,182,000
-	-	-	-	-	-	1,209,000
-	-	-	-	-	-	737,000
-	-	-	-	-	-	755,000
-	-	-	-	-	-	181,258
<u>\$ 32,855,000.00</u>		<u>\$ 422,475</u>		<u>\$ 6,715,000</u>		<u>\$ 145,977,733</u>

See accompanying independent auditor's report.

City of Fort Dodge, Iowa
 Schedule of Revenues by Source and Expenditures by Function -
 All Governmental Funds
 For the Last Ten Years

	Modified Accrual Basis				
	2025	2024	2023	2022	2021
Revenues:					
Property tax	\$ 16,082,834	16,158,090	15,969,376	14,984,607	15,261,758
Tax increment financing revenue	3,782,208	3,094,310	3,215,275	2,692,352	2,744,067
Other city tax	10,367,810	10,055,340	9,256,445	9,197,281	4,804,836
Licenses and permits	445,716	458,762	592,860	458,888	649,529
Use of money and property	1,109,223	1,040,351	733,963	86,652	659,732
Intergovernmental	3,826,327	8,739,172	4,024,329	3,663,492	8,133,087
Charges for service	4,230,931	3,245,217	3,384,901	3,562,169	4,267,633
Miscellaneous	13,270,971	2,755,785	3,080,292	3,676,545	2,857,917
Total	\$ 53,116,020	45,547,027	40,257,441	38,321,986	39,378,559
Expenditures:					
Operating:					
Public safety	\$ 12,405,049	11,919,750	11,687,549	12,398,623	11,992,758
Public works	5,191,905	5,009,903	6,006,412	7,458,778	4,622,763
Health & social services	163,840	184,649	181,798	178,719	414,668
Culture and recreation	4,965,838	4,417,310	3,899,888	6,080,463	4,902,874
Community and economic development	2,391,520	2,783,921	2,233,055	6,452,413	7,964,383
General government	1,502,578	1,216,433	1,150,020	1,645,759	1,761,885
Debt service	7,503,762	6,758,057	6,301,567	6,027,561	8,660,125
Capital projects	32,409,426	12,381,901	20,294,015	5,337,867	7,024,496
Total	\$ 66,533,918	44,671,924	51,754,304	45,580,183	47,343,952

See accompanying independent auditor's report.

schedule 8

2020	2019	2018	2017	2016
14,376,529	14,085,878	9,691,770	13,568,789	13,354,771
2,481,611	2,404,046	2,020,890	2,013,315	1,569,976
4,825,082	4,562,453	4,407,030	4,812,461	4,195,742
297,745	468,913	578,064	418,049	465,372
461,957	694,329	240,683	572,163	471,712
7,070,609	8,256,669	633,039	5,832,684	6,755,827
2,433,093	2,702,548	1,027,147	1,117,558	1,186,770
2,722,764	2,494,866	1,497,702	4,056,601	3,114,194
<u>34,669,390</u>	<u>35,669,702</u>	<u>20,096,325</u>	<u>32,391,620</u>	<u>31,114,364</u>
12,560,169	11,265,268	5,896,034	8,894,836	8,119,845
5,117,521	4,980,080	316,478	4,432,052	4,460,339
289,811	100,704	2,278	761,655	298,890
5,224,168	4,509,864	2,595,826	3,835,603	3,623,516
5,718,922	5,468,485	4,200,895	2,689,452	2,285,527
1,536,996	1,567,768	1,212,497	1,568,267	1,198,535
5,815,935	5,295,282	4,961,237	9,950,311	8,956,543
<u>10,050,336</u>	<u>9,195,130</u>	<u>5,373,373</u>	<u>7,542,037</u>	<u>13,319,514</u>
<u>46,313,858</u>	<u>42,382,581</u>	<u>24,558,618</u>	<u>39,674,213</u>	<u>42,262,709</u>

City of Fort Dodge, Iowa
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2025

Schedule 9

<u>Grantor/Program</u>	<u>Assistance Listing Number</u>	<u>Agency or Pass-Through Number</u>	<u>Program Expenditures</u>
U.S. Department of Justice:			
Byrne Memorial Justice Assistance	16.738	24-GG04543-JAGX	9,642
Byrne Memorial Justice Assistance	16.738	22-JAGSCIP-533404	53,487
Byrne Memorial Justice Assistance	16.738	21-JAG-CJE-527532	5,158
			<u>68,287</u>
 Bulletproof Vest Partnership Program	 16.607		 <u>524</u>
 Passed through the Iowa Department of Human Rights			
Juvenile Delinquency Prevention	16.548	48PJDP-21-GG-03242-TTTL	<u>11,115</u>
Subtotal: U.S. Department of Justice			<u>79,926</u>
 U.S. Department of Transportation:			
Airport Improvement Program	20.106	3-19-0035-042-2024	359,595
Airport Improvement Program	20.106	3-19-0035-043-2024	785,235
	20.106	3-19-0035-045-2025	84,824
	20.106	3-19-0035-044-2025	38,353
	20.106	3-19-0035-046-2025	282,000
			<u>1,550,007</u>
 U.S. Department of Transportation:			
Passed through the Iowa Department of Transportation:			
State and Community Highway Grant	20.600	402-PT-2024	7,298
	20.600	402-PT-2025	19,473
			<u>26,771</u>
 Non-Urban Operating Assistance	 20.509	 2023-001-00SFY24	 483,550
	20.509	2023-001-00SFY22	143,804
	20.500	2025-007-01SFY25	80,944
	20.500	2020-010-01-SFY20	83,173
	20.509	ICB CY23	7,500
			<u>798,971</u>
Subtotal U.S. Department of Transportation			<u>2,375,749</u>
 Corporation for National and Community Service:			
Foster Grandparents	94.011	20SFNIA002	<u>120,962</u>

City of Fort Dodge, Iowa
 Schedule of Expenditures of Federal Awards
 Year ended June 30, 2025

Schedule 9

<u>Grantor/Program</u> (continued)	<u>Assistance Listing Number</u>	<u>Agency or Pass-Through Number</u>	<u>Program Expenditures</u>
Environmental Protection Agency: Assessment and Cleanup Coop Agreements	66.818	96707701	<u>92,459</u>
Department of Housing and Urban Development Iowa Economic Development Authority: Community Development Block Grants/State's Program and Non-Entitlement Grants in Hawaii	14.228 14.228	21-DTR-001 24-CNRG-03	145,286 <u>1,235</u> <u>146,521</u>
U.S. Department of Treasury State of Iowa Department of Administrative Services Coronavirus Relief Fund	21.019	SLRP4374	<u>327,785</u>
U.S. Department of Health and Human Services Passed through Elderbridge Agency on Aging Special Programs for the Aging,- Title III, Part B	93.044	FY 24	<u>22,500</u>
Total			<u>\$ 3,165,902</u>

Of the federal expenditures presented in this schedule, the City provided federal awards to subrecipients as follows:

<u>CFDA #</u>	<u>Program</u>	<u>Amount</u>
20.509	Various Transit Assistance Programs	<u>798,971</u>

Schedule 9

Basis of Presentation - The accompanying Schedule of Expenditures of Federal Awards (Schedule) includes the federal award activity of the City of Fort Dodge under programs of the federal government for the year ended June 30, 2024. The information in this Schedule 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 of Fort Dodge, it is not intended to and does not present the financial position, changes in financial position or cash flows of the City of Fort Dodge.

Summary of Significant Accounting Policies - Expenditures reported in the Schedule are reported on the accrual or modified accrual basis of accounting. Such expenditures are recognized following, as applicable, either the cost principles contained in the Uniform Guidance, where certain types of expenditures are not allowable or are limited as to reimbursement.

Indirect Cost Rate - The City of Fort Dodge has not elected to use the 10% de minimis cost rate as allowed under the uniform guidance.

See accompanying independent auditor's report.

City of Fort Dodge, Iowa

Schedule 10

Schedule of Expenditures of State Awards

Year ended June 30, 2025

<u>Grantor/Program</u>	<u>Program Expenditures</u>
Department of Transportation:	
Airport Infrastructure # 5790	42,974
Airport Infrastructure # 7372	241,500
Airport Infrastructure # 4581	352,992
Transit Operating Assistance	<u>295,731</u>
	<u>933,197</u>
Library:	
Open Access Grant	3,242
Enrich Iowa Grant	<u>7,580</u>
	<u>10,822</u>
Total	<u>\$ 944,019</u>

See accompanying independent auditor's report.

Cornwell, Frideres, Maher & Associates, P.L.C.

Certified Public Accountants

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

To the Honorable Mayor and
Members of the City Council:

We have audited in accordance with U.S generally accepted auditing standards and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business type activities, the discretely presented component units, each major fund and the aggregate remaining fund information of the City of Fort Dodge, Iowa, as of and for the year ended June 30, 2025, and the related Notes to Financial Statements, which collectively comprise the City's basic financial statements, and have issued our report thereon dated May 26, 2026.

Internal Control Over Financial Reporting

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

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect and correct misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility a material misstatement of the City of Fort Dodge'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 which 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 were not identified. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. We did identify a deficiency in internal control, described in Part II of the accompanying Schedule of Findings and Questioned Costs as item 2025-001 that we consider to be a significant deficiency.

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Fort Dodge's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, non-compliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of non-compliance or other matters that are required to be reported under Government Auditing Standards. However, we noted certain immaterial instances of non-compliance or other matters which are described in Part IV of the accompanying Schedule of Findings and Questioned Costs.

Comments involving statutory and other legal matters about the City's operations for the year ended June 30, 2025, are based exclusively on knowledge obtained from procedures performed during our audit of the financial statements of the City. Since our audit was based on tests and samples, not all transactions that might have had an impact on the comments were necessarily audited. The comments involving statutory and other legal matters are not intended to constitute legal interpretations of those statutes.

City of Fort Dodge's Responses to Findings

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

Purpose of this Report

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

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

Cornwell, Frideres, Maher & Associates, P.L.C.

Cornwell, Frideres, Maher & Associates, P.L.C.
Certified Public Accountants

May 26, 2026

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Cornwell, Frideres, Maher & Associates, P.L.C.
Certified Public Accountants

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Independent Auditor's Report on Compliance for Each Major Federal Program, on Internal Control over Compliance Required by the Uniform Guidance

To the Honorable Mayor and
Members of the City Council:

Report on Compliance for Each Major Federal Program

Opinion on each Major Federal Program

We have audited the City of Fort Dodge, Iowa's compliance with the types of compliance requirements described in U.S. Office of Management and Budget (OMB) Compliance Supplement that could have a direct and material effect on the City of Fort Dodge's major federal programs for the year ended June 30, 2025. The City of Fort Dodge's major federal program is identified in Part I of the accompanying Schedule of Findings and Questioned Costs.

In our opinion, the City of Fort Dodge, Iowa complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on its major federal programs for the year ended June 30, 2025.

Basis for Opinion on Each Major Federal Program

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards (GAAS), the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, 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 of Fort Dodge 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 each major federal program. Our audit does not provide a legal determination of the City of Fort Dodge's compliance with the compliance requirements referred to above.

Responsibility 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 of Fort Dodge'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 of Fort Dodge'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 judgement made by a reasonable user of the report on compliance about the City of Fort Dodge's compliance with the requirements of each major federal program as a whole.

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

- Exercise professional judgement 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 of Fort Dodge's compliance with the compliance requirements referred to above and performing other such procedures as we considered necessary in the circumstances.
- Obtain an understanding of the City of Fort Dodge'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 of Fort Dodge'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 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 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. Given these limitations, during our audit we did not identify any deficiencies in internal control over compliance 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.

Cornwell, Frideres, Maher & Associates, P.L.C.

Cornwell, Frideres, Maher & Associates, P.L.C.
Certified Public Accountants

May 26, 2026

City of Fort Dodge, Iowa
Schedule of Findings and Questioned Costs
Year ended June 30, 2025

Part I: Summary of the Independent Auditor's Results:

- (a) Unmodified opinions were issued on the financial statements prepared in accordance with U.S. generally accepted accounting principles.
- (b) No material weaknesses in internal control over financial reporting were disclosed by the audit of the financial statements.
- (c) The audit did not disclose any non-compliance which is material to the financial statements.
- (d) No material weaknesses in internal control over the major programs were noted.
- (e) An unmodified opinion was issued on compliance with requirements applicable to the major program.
- (f) The audit disclosed no audit findings which are required to be reported in accordance with the Uniform Guidance Section 20.515.
- (g) The major program was Assistance Listing Number 20.106 Airport Improvement Program.
- (h) The dollar threshold used to distinguish between Type A and Type B programs was \$750,000.
- (i) The City of Fort Dodge did not qualify as a low-risk auditee.

City of Fort Dodge, Iowa
Schedule of Findings and Questioned Costs
Year ended June 30, 2025

Part II: Findings Related to the Financial Statements:

SIGNIFICANT DEFICIENCIES:

2025-001 Preparation of Financial Statements

Criteria – Management is responsible for establishing and maintaining internal controls over financial reporting and procedures related to the fair presentation of the financial statements in accordance with U.S. generally accepted accounting principles (GAAP).

Condition - The City does not have an internal control system designed to provide for the preparation of the financial statements, including the accompanying footnotes and statement of cash flows, as required by generally accepted accounting principles.

Cause - The staff has not obtained the expertise necessary to prepare the financial statements, including the accompanying footnotes.

Effect –The audit firm was requested to draft the financial statements and accompanying notes to the financial statements, which is not unusual in an organization of your size.

Recommendation – We realize that obtaining the expertise necessary to prepare the financial statements, including all necessary disclosures, in accordance with generally accepted accounting principles can be considered costly and ineffective. However, it is the responsibility of the City’s management and those charged with governance to make the decision whether to accept the degree of risk associated with this condition because of cost or other considerations.

Response and Corrective Action Plan – Management feels that committing the resources necessary to remain current on GAAP reporting requirements and corresponding footnote disclosures would lack benefit in relation to the cost but will continue evaluating on a going forward basis. Management is currently reviewing new software to assist with this process.

Conclusion – Response accepted.

City of Fort Dodge, Iowa
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2025

INSTANCES OF NON-COMPLIANCE

No matters were noted.

Part III: Findings and Questioned Costs For Federal Awards:

INSTANCES OF NON-COMPLIANCE:

No matters were noted.

SIGNIFICANT DEFICIENCIES:

No material weaknesses in internal control over the major programs were noted.

Part IV: Other Findings Related to Statutory Reporting:

2025-A Certified Budget – Disbursements during the year ended June 30, 2025 exceeded the amounts budgeted in the culture and recreation and business type activities programs. Chapter 354.20 of the Code of Iowa states, in part, “Public monies may not be expended or encumbered except under an annual or continuing appropriation.”

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

Response – The budget was amended, but as this was the initial year of budgeting on the accrual basis, there was some unanticipated adjustments for depreciation that were not properly budgeted.

Conclusion – Response accepted.

2025-B Questionable Disbursements – No expenditures we believe may not meet the requirements of public purpose as defined in an Attorney General’s opinion dated April 25, 1979 were noted.

City of Fort Dodge, Iowa
 Schedule of Findings and Questioned Costs
 Year ended June 30, 2025

2025-C Travel Expense – No disbursements of City money for travel expenses of spouses of City officials or employees were noted.

2025-D Business Transactions – Business transactions between the City and City officials or employees are detailed as follows:

<u>Name, Title and Business Connection</u>	<u>Transaction Description</u>	<u>Amount</u>
Dan Summers, Fireman Part owner, Mudjacking Solutions	Repairs	<u>\$ 2,200</u>
Rachael Maehl, Spouse of assistant city manager	Contract services	<u>\$1,125</u>

The above transactions do not appear to represent conflicts of interest as transactions with each individual were less than \$6,000 during the fiscal year.

2025-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-F Bond Coverage – Sure bond coverage of City officials and employees is in accordance with statutory provisions. The amount of coverage is reviewed annually to ensure that the coverage is adequate for current operations.

2025-G Council Minutes – No transactions were found that we believe should have been approved in the City Council minutes but were not.

City of Fort Dodge, Iowa

Schedule of Findings and Questioned Costs

Year ended June 30, 2025

Part IV: Other Findings Related to Statutory Reporting:

2025-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-I Revenue Bonds and Notes – No instances of non-compliance with the water and wastewater revenue note provisions were noted. However, the broadband utility was in violation of their revenue note provisions. The broadband utility did not meet the net revenue provisions of where the net revenues should be at least 110% of the annual installment of interest and principle due on the debt. In addition, a sinking fund has not been set up as required by the loan agreement.

Recommendation – The City should review the broadband utility to insure that this fund meets it's revenue note debt provisions.

Response – City officials are planning on refinancing these notes to meet the revenue provisions. In addition, City officials plan on setting up a sinking fund.

Conclusion – Response accepted.

2025-J Financial Condition – The Special Revenue Funds, Tax Increment Financing, had a deficit balance of \$2,155,257 the Local Option Sales Tax Fund had a deficit balance of \$2,282,115, and the Enterprise Fund, Broadband Utility Fund had a deficit balance of \$7,886,091 at June 30, 2025.

Recommendation – The City should investigate alternatives to eliminate these deficits.

Response – See note 12 to the financial statements to see how City officials plan to eliminate these deficits.

Conclusion – Response accepted.

2024-K Urban Renewal Annual Report – The urban renewal annual report was properly approved and certified to the Iowa Department of Management on or before December 1 and no exceptions were noted.



City of Fort Dodge

Summary Schedule of Prior Audit Findings

Year ended June 30, 2025

Comment Reference	Comment Title	Status	If not corrected, provide reason for finding's recurrence and planned correction action or other explanation
2024-001	Preparation of financial statements	Not corrected.	See explanation and corrective action plan at 2024-001



City of Fort Dodge

Corrective Action Plan

Year Ended June 30, 2025

<u>Comment Reference</u>	<u>Comment Title</u>	<u>Corrective Action Plan</u>	<u>Contact Person, Title, Phone Number</u>	<u>Anticipated Date of Completion</u>
2025-001	Preparation of financial statements	See response and corrective action plan at 2025-001	Jeff Nemmers Finance Director 515-576-4551	N/A

Fort Dodge City Council Meeting Minutes for May 18, 2026

Mayor Flattery called the meeting to order at 6:00 p.m. at the Municipal Building. Present: Mayor Flattery, Council Members: McCubbin, Nelson, Secor, Alstott, Moehnke, Crimmins, and Davis.

Moved by Alstott, seconded by Secor to approve agenda for meeting. Aye: 7. Nay: 0. Motion carried.

Public Hearing: to consider City budget amendment for FY2026. Mayor Flattery asked comments, written or oral. There being none, he declared the hearing closed.

Resolution No. 26-05-109 to Approve FY26 Budget Amendment. Moved by McCubbin, seconded by Davis Aye: 7 Nay: 0. Motion carried.

Public Hearing: on proposed water lien assessments from outstanding utility bills for collection with property taxes. Mayor Flattery asked for comments, written or oral. There being none, he declared the hearing closed.

Resolution No. 26-05-110 Adopting Assessment Schedule for Outstanding Utility Bills with the City of Fort Dodge and Confirming and Levying the Assessments. Moved by Alstott, seconded by Moehnke Aye: 7 Nay: 0. Motion carried.

Moved by Nelson, seconded by Crimmins to approve consent agenda below. Aye: 7. Nay: 0. Motion carried.

- a. Approval of May 11, 2026 minutes.
- b. Approval of accounts payable listing for May 29, 2026 in accordance with Resolution No. 88-7-83 for no meeting held due to the holiday.
- c. Applications for license and permits:
 - Renewal/Liquor License: Target Store, 2910 1st Ave South
 - Renewal/Liquor License: Laramar, 710 1st Ave N
- d. Certificate of Substantial Completion for Harlan Rogers Mini Majors Concession/Restroom Building Expansion Renovation - Phase 1b Project.
- e. Award Architectural Contract to FEH Design for Fort Dodge Public Library - Renovation Project.
- f. Resolution No. 26-05-111 Approving the Disposal of Property at 1512 18th Avenue South.
- g. Resolution No. 26-05-112 Identifying and Establishing Proper Labor Job Descriptions for Grounds Superintendent and Grounds Specialist.
- h. Resolution No. 26-05-113 Setting Public Hearing and Bid Date for CDBG Comprehensive Neighborhood Revitalization Project.
- i. Sale of Excess Fiber Optic Cable in the amount of \$45,000 to Andec Inc.
- j. Sale of Vehicle in the amount of \$6,500 to Webster County EMS.

First Consideration of Ordinance No. 2415, an Ordinance Amending Chapter 14.51 Demolition

and House Movers. Moved by Moehnke, seconded by Alstott Aye: 7 Nay: 0. Motion carried.

Moved by Alstott, seconded by Davis to adjourn meeting at 6:08 p.m. Aye: 7. Nay: 0. Motion carried.

Dawn Siebken, City Clerk

May 18, 2026

Fort Dodge City Council Special Meeting Minutes for May 18, 2026

Mayor Flattery called the meeting to order at 5:00 p.m. at the Municipal Building. Present: Mayor Flattery, Council Members: McCubbin, Nelson, Secor (at 5:26 p.m.), Alstott, Moehnke, Crimmins (at 5:15 p.m.), and Davis.

Moved by Moehnke, seconded by Alstott to approve agenda for meeting. Aye: 5. Nay: 0. Motion carried.

Moved by Davis, seconded by Nelson to recess and reconvene in Executive Session pursuant to Code of Iowa 21.5 (1)(c) pending litigation. Aye: 5. Nay: 0. Motion carried.

Moved by Moehnke, seconded by Nelson to return to regular session with no action and adjourn meeting at 6:00 p.m. Aye: 7. Nay: 0. Motion carried.

Dawn Siebken, City Clerk

Accounts Payable Listing for May 29, 2026

Access Systems, Svcs	1,115.94
Airgas USA, LLC, Supply	464.64
Allgood, Judy, Svcs	930.25
Amazon Capital Services, Supply	732.56
Arnold Motor Supply, Supply	463.98
Athletics for Education, Svcs	10,864.68
Atlantic Coca Cola, Supply	96.12
Aureon IT, Inc, Svcs	3,774.77
Batis Development Co, Supply	10,000.00
Beisser Lumber Co., Inc., Supply	80.75
Bennett, Ruth, Svcs	341.33
Binder Lift Llc (Phase Int'L), Supply	1,275.00
Boland Recreation, Supply	6,450.00
Bomgaars Supply, Supply	723.94
Bound Tree Medical, LLC, Supply	869.16
Brown, Larry D, Svcs	11,428.57
Camvio, Inc, Svcs	6,180.00
Carrico Aquatic Resources, Supply	139.39
Casey, Mary, Svcs	1,082.50
Cemstone Concrete Material, Supply	13,859.00
Central Iowa Distributing, Supply	1,146.50
Century Laundry Distributing, Supply	288.00
Child Care Discovery Center, Svcs	39,256.00
Cintas Corporation #22M, Supply	120.84
City of Fort Dodge, Svcs	141,603.46
Civicplus, LLC, Svcs	3,190.22
Clarey's Safety Equipment, Supply	336.30
Collection Services Center, Svcs	986.19
Column, PBC, Svcs	141.12
Community BB Action Network Corp., Svcs	1,687.50
Compliance Solutions Inc, Supply	3,735.18
Connoisseur Media Holdco, Inc, Supply	399.00
Conrad, Tiffany, Svcs	44.84
Core Mark Midcontinent, Inc., Supply	3,529.15
Custom Sewing By Leann, Supply	108.00
Daniel Tire Co., Supply	2,855.00
Decker Sporting Goods, Supply	1,015.00
Dell Marketing L.P., Supply	2,211.84
Dencklau, Diane, Supply	715.00
Dept of Justice, Svcs	198.00
DHS, IME, Svcs	18,360.59
Dodge Graphix, Supply	873.00
DOT Fort Dodge LLC, Supply	8,000.00
Doyle Construction, Svcs	496,279.21
DSG, Supply	1,064.70
Dunbar Power Equipment, Supply	64.99
Echo Electric, Supply	2,426.77
Emergency Response Training Group, Supply	3,400.00
Employee & Family Resource, Svcs	3,608.00

Eocene Environmental Group, Supply	5,218.50
ESRI, Inc, Supply	1,100.00
Evenson, Stephanie, Svcs	15.73
Fast Lane Auto Care, Supply	27.28
FD Convention & Visitors Burea, Svcs	3,516.27
Fort Dodge Asphalt Co., Svcs	4,593.75
Fort Dodge Fiber, Svcs	259.51
Fort Dodge Ford, Supply	180.01
Fort Dodge Housing Agency, Svcs	386.50
Fort Dodge-Petty Cash, City of, Supply	2,500.00
Frontier Communications, Svcs	682.04
Fuse Technic LLC, Supply	3,675.00
Gall's, Inc., Supply	442.78
Giardino Construction, Svcs	35,223.43
GMS Presentations and Training, Svcs	145.00
Gordon Flesch Company, Svcs	74.00
Graybar Electric Company, Svcs	1,608.93
Grizzly Print & Marketing, Supply	858.00
Gypsum Creek Crossing LLC, Svcs	13,910.00
Hawkins Chemical, Supply	682.43
Hayes, Melanie, Svcs	50.00
Henderson, Rebecca, Svcs	137.50
Hess, Judy, Svcs	600.00
Hoopla, Svcs	10,599.17
HR Green, Inc, Svcs	180.00
Hy-Vee, Supply	8,595.00
ICMA, Svcs	1,200.00
IMWCA, Svcs	520.54
Internal Revenue Service, Svcs	125,330.19
Iowa Central Community College, Svcs	60.00
Iowa Dept of Revenue, Svcs	18,355.28
Iowa Dept. of Transportation, Svcs	4,383.88
Iowa Emergency Medical, Supply	825.00
Iowa Fire Control, LLC, Supply	479.00
Iowa Insurance Division, Supply	15.00
Iowa Law Enforcement Academy, Svcs	600.00
Iowa League of Cities, Svcs	35.00
Iowa One Call, Svcs	153.20
Iowa Plains Signing Inc, Svcs	8,057.50
Jensen Builders, Ltd., Svcs	13,628.50
Kallin-Johnson Monument Co., Supply	240.00
Kielkopf Advisory Services LLC, Svcs	1,113.75
Kiesler Police Supply, Inc, Supply	509.25
Kimball Midwest, Supply	344.37
Kwik Trip Inc, Supply	2,026.05
Lane, Andrew, Svcs	0.62
Life Assist, Inc., Supply	1,190.96
Marco Technologies LLC, Svcs	273.16
Matt's Tire Service Inc, Svcs	20.00
McClure Engineering Co, PC, Svcs	34,850.00

Mcgee, Judy Ann, Svcs	2,826.54
Menards Inc, Supply	2,414.41
Messenger, Svcs	772.80
Meyer, Jason, Svcs	7.19
Mid Country Machinery, Supply	201.85
Midamerican Energy, Svcs	22,501.60
Midas Council of Governments, Svcs	500.00
Midwest Alarm Services Inc, Supply	666.80
Midwest Turf Support, LLC, Svcs	864.00
Miller, Cathy-Joyce, Svcs	506.50
Mission Square Retirement, Svcs	5,793.11
Mobile Communications America, Svcs	4,029.86
Musco Sports Lighting, LLC, Supply	176,218.00
Mybundle.TV Inc, Svcs	786.50
Newton, Matt, Svcs	180.83
North Central Iowa Regional, Svcs	30,997.86
Northern Lights Distributing, Svcs	10,561.31
NRTC Managed Services, Svcs	1,582.58
O'Reilly Auto Parts, Supply	936.96
Oleson Park Deer Fund, Supply	118.73
Overhead Door of Web. Co., Supply	465.34
Parallel Ag, Supply	129.49
Pathfinders Strategic Partners, Svcs	175,128.14
Paymentus Corporation, Svcs	7,509.07
Payroll Fund, Wages	650,043.50
Pepsi Cola General Bottlers, Supply	1,284.80
Per Mar Security & Resrch Corp, Svcs	1,078.08
Pirie, Barbara, Svcs	1,081.25
Pitney Bowes Global Financial, Svcs	105.53
Pitney Bowes, Inc., Supply	89.27
Plumb Supply, Supply	535.54
Power and Teleph Supply Co., Supply	2,049.46
Printing Services, Inc, Supply	4,893.05
Proshield, Supply	210.95
Quill Corp., Supply	154.56
Quinn, Dennis, Svcs	67.76
R & R Products, Inc., Supply	1,136.70
Rees Truck and Trailer Inc, Svcs	290.14
Riefe Studio, Supply	1,000.00
Riley Armstrong Plbg & Htg Inc, Svcs	3,732.00
Rogers Tire Service, Supply	250.00
Share Corporation, Supply	360.19
Shellabration, Inc., Svcs	1,000.00
Sherwin Williams, Supply	114.53
Snyder & Associates, Svcs	11,931.70
Solverson, Mary, Svcs	144.69
South Front Networks LLC, Supply	650.00
Spin Markket, Svcs	3,950.00
Stanard & Associates, Inc, Supply	10.00
State of Iowa, Svcs	850.00

Stein Heating & Cooling, Svcs	4,890.23
Storey Kenworthy, Supply	467.40
Syntex Industries, Supply	226.00
T2 Systems, Inc, Supply	253.15
Teklink Communicatins, LLC, Svcs	31,121.00
Terminal Supply Co, Supply	369.82
TJK Enterprises, LLC, Svcs	54,188.50
Today's Business Solutions, Svcs	69.76
Traffic Control Corp, Supply	1,362.00
Treasurer State of Iowa, Svcs	98,134.89
True North Water Treatment, Supply	250.00
Turfwerks, Supply	971.62
Tyler Technologies, Svcs	390.00
Union Pacific Railroad Company, Svcs	608.16
United Rentals, Supply	1,000.00
Unitypoint at Work, Svcs	21,001.54
Unitypoint Health, Svcs	38.00
Unitypoint Health at Work, Svcs	2,629.00
Unitypoint Health at Work FD, Svcs	203.00
Utility Billing Department, Svcs	7,214.43
Utility Equipment Co., Supply	1,454.98
Van Diest Supply, Supply	3,212.85
Verizon Wireless, Svcs	502.88
Viking Automatic Sprinkler Co, Supply	600.00
Voyant Solutions, LLC, Supply	6,332.66
W & H Coop Oil, Supply	7,957.47
Ward, Anthony, Svcs	0.63
Webb, Matthew, Svcs	4.64
Webster Cal Coop Teleph Assoc, Svcs	5,013.60
Webster Co Clerk of Court, Svcs	155.00
Webster Co Treasurer, Svcs	272.00
Webster Co Animal Protect Pound, Svcs	1,566.00
Wessels Oil Co, Supply	7,614.91
Wiggins, Brenda L, Svcs	957.75
Winkler, Sydney, Svcs	274.35
Woodriver Energy LLC, Svcs	1,091.69
Yamaha Motor Finance Corp, U.S.A., Supply	8,750.00
Zehner Safety, Supply	48.00
Zimco Supply Co, Supply	8,488.14
Zoll Medical Corporation, Supply	171.00
TOTAL	\$ 2,530,559.28

Fort Dodge City Council Special Meeting Minutes for May 26, 2026

Mayor Flattery called the meeting to order at 12:00 p.m. noon at the Municipal Building. Present: Mayor Flattery, Council Members: McCubbin, Nelson, Secor, Alstott, Moehnke, Crimmins, and Davis.

Moved by Alstott, seconded by Moehnke to approve agenda for meeting. Aye: 7. Nay: 0. Motion carried.

Moved by Secor, seconded by McCubbin to recess and reconvene in Executive Session pursuant to Code of Iowa 21.5 (1)(c) pending litigation. Aye: 7. Nay: 0. Motion carried.

Moved by Alstott, seconded by Nelson to return to regular session at 12:39 p.m. Aye: 7. Nay: 0. Motion carried.

Moved by Alstott, seconded by Moehnke to adjourn meeting at 12:40 p.m. Aye: 7. Nay: 0. Motion carried.

Dawn Siebken, City Clerk

May 26, 2026

Fort Dodge City Council Special Meeting Minutes for May 27, 2026

Mayor Flattery called the meeting to order at 5:00 p.m. at the Municipal Building. Present: Mayor Flattery, Council Members: McCubbin, Nelson, Secor at 5:05 p.m., Alstott, Moehnke, Crimmins, and Davis.

Moved by McCubbin, seconded by Moehnke to approve agenda for meeting. Aye: 6. Nay: 0. Motion carried.

Resolution No. 26-05-114 Authorizing Issuance of Notice of Forfeiture of Real Estate Contract. Matt Johnson, 1352 28th Ave North, stated that forfeiture would kill the project for local investors, and he asked that the city work together on the Court plex success. Ed Touney, Ward 4, applauded Mr. Johnson's efforts so there isn't additional tax burden on the citizens. Jeff Meyer, 2572 22nd Ave North, stated that he's been working at the pavilion and is currently in finishing stages of event planning that will fill the hotels. He asked the City Council to vote no so developers can make their vision a reality. Angel Jimenez, stated that he has five kids and uses the pavilion daily because it's the best gym for basketball. Logan Carlson, Gowrie, reported that other partners were not responsive with maintenance requests, but Matt and Jeff will get his requests done. Pat McCarville, 2371 Elm Street, expressed that developers should have a full year for project success. Terra Eli, 602 N 12th Street, stated that the pavilion is vital for athletes and economic development and she wants it to continue as intended. Mayor Flattery stated that action is a 30-day notice to cure. The city is not shutting down the facility.

Moved by Alstott, seconded by Moehnke Aye: 7 Nay: 0. Motion carried.

Moved by Alstott, seconded by Moehnke to adjourn meeting at 5:20 p.m. Aye: 7. Nay: 0. Motion carried.

Dawn Siebken, City Clerk

05/26/2026

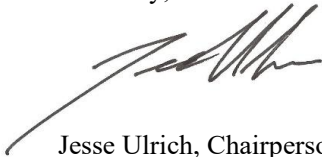
Mrs. Dawn Siebken, City Clerk
City of Fort Dodge
819 1st Avenue South
Fort Dodge, IA 50501

Dear Mrs. Siebken,

As a result of the Civil Service Police Entrance Test administered on May 26th, 2026, the Civil Service Commission hereby certifies the following candidate as eligible to be considered for appointment as a Police Officer in the City of Fort Dodge, Iowa. There were no tie scores.

1. Lestat Leshner
2. Yiyu Wang
3. Constancio Gomez-Marin
4. Ethan Krieger
5. Blake Smith

Sincerely,



Jesse Ulrich, Chairperson
City of Fort Dodge Civil Service Commission

Cc: Janece Valentine
Brian Yung

05/26/2026

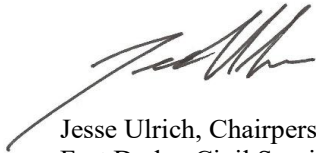
Mrs. Dawn Siebken, City Clerk
City of Fort Dodge
819 1st Avenue South
Fort Dodge, IA 50501

Dear Mrs. Siebken:

As a result of the Civil Service Fire Examination administered on April 30th, 2026 and based on candidates indicated interest in EMS or Paramedic PRN status through the examination process, the Civil Service Commission hereby certifies the following candidates eligible to be considered for appointment as an EMT or Paramedic, within their certification and authorized scope of practice, in the City of Fort Dodge, Iowa.

1. David Eastman
2. Garrett Ament (PRN)
3. Denver Taylor (PRN)
4. Grant Waymire (PRN)
5. Aaron Matthews (PRN)

Respectfully Submitted,



Jesse Ulrich, Chairperson
Fort Dodge Civil Service Commission

Cc: Janece Valentine
Brian Yung

June 3, 2026

From: Jeff Nemmers
To: Mayor Flattery and City Council
Subject: Invoice in the amount of \$126,023
 from iMWCA for FY27 Workers
 Compensation Insurance.



ACTION: For vote on June 8, 2026

Brief History

The City of Fort Dodge has used Iowa Municipalities Workers Compensation Association (iMWCA) to provide workers compensation insurance for all City employees except fire. Fire employees are self-insured by the City due to the high cost of obtaining workers compensation insurance for their class types.

Analysis of Issue

The FY27 renewal amount is \$126,023 which includes \$36,351 for police coverage - a \$10,799 decrease from the overall FY26 unaudited premium. Workers' compensation premiums are affected by payroll amounts, class code rates, and mod rates. Payroll amounts are estimated and audited each year to get exact numbers. Mod ratings are determined by the frequency and severity of claims. Losses affect mod ratings for four years. Our FY27 MOD rating increased to .88 from .86. IMWCA applied a good experience factor discount to partially offset the impact of the payroll and mod increases.

Budget Impact

Sufficient funds were budgeted for the FY27 premium.

Approved By:
David Fierke, City Manager

Department:
City Manager's Office

Status:
Approved - 03 Jun 2026

Iowa Municipalities Workers' Compensation Assor
 500 SW 7th Street
 Suite 101
 Des Moines IA 50309

Invoice	INV98299
Date	6/1/2026
Page	1

Bill To:

Fort Dodge, City of
 819 1st Avenue S
 Fort Dodge IA 50501

Ship To:

Fort Dodge, City of
 819 1st Avenue S
 Fort Dodge IA 50501

Please remit payment to: IMWCA, PO Box 8186, Des Moines, IA 50301

Purchase Order No.		Customer ID	Salesperson ID	Shipping Method	Payment Terms	Req Ship Date	Master No.
		FORTD001	AG0368		NET 30	6/1/2026	105,643
Ordered	Shipped	B/O	Item Number	Description	Discount	Unit Price	Ext. Price
1	1	0	DEPOSIT	Deposit - Work Comp Premium 26-27 This invoice is 25% of total annual premium. The balance will be invoiced in 7 monthly installments of \$13502. If full payment is remitted, total annual premium is \$126023.	\$0.00	\$31,509.00	\$31,509.00

This invoice is due on July 1, 2026.

Subtotal	\$31,509.00
Misc	\$0.00
Tax	\$0.00
Freight	\$0.00
Trade Discount	\$0.00
Total	\$31,509.00

A FINANCE CHARGE of 1.5% (APR 18%) will be added to balances over 30 days past due.
 When you provide a check as payment, you authorize IMWCA either to use the information from your check to make a one-time electronic fund transfer from your account or to process the payment as a check transaction. For inquiries please call 515-244-7282.

Vendor: #001595

IMWCA

Account distribution upon payment

Charge accounts:

Prepaid Insurance

114.1002 \$ 79,084.81

600.1002 \$ 12,682.72

610.1002 \$ 12,682.72

620.1002 \$ 1,756.00

670.1002 \$ 19,816.75

Total Invoice \$ 126,023.00

2026-27 prepaid amortization

	July 2026	August 2026	September 2026	October 2026	November 2026	December 2026	January 2027	February 2027	March 2027	April 2027	May 2027	June 2027
Debit												
114.62.2497.6232	990.84	990.84	990.84	990.83	990.84	990.84	990.84	990.83	990.84	990.84	990.84	990.83
114.62.3497.6232	66.06	66.05	66.06	66.06	66.05	66.06	66.06	66.05	66.06	66.06	66.05	66.05
114.62.4497.6232	990.84	990.84	990.84	990.83	990.84	990.84	990.84	990.83	990.84	990.84	990.84	990.83
114.62.5497.6232	396.34	396.33	396.34	396.33	396.34	396.33	396.34	396.33	396.34	396.33	396.34	396.33
114.62.6497.6232	396.34	396.33	396.34	396.33	396.34	396.33	396.34	396.33	396.34	396.33	396.34	396.33
114.62.1497.6247	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25	3,029.25
114.62.1497.6248	720.75	720.75	720.75	720.75	720.75	720.75	720.75	720.75	720.75	720.75	720.75	720.75
600.62.8497.6232	1,056.90	1,056.89	1,056.89	1,056.90	1,056.89	1,056.89	1,056.90	1,056.89	1,056.89	1,056.89	1,056.89	1,056.89
610.62.8497.6232	1,056.90	1,056.89	1,056.89	1,056.90	1,056.89	1,056.89	1,056.90	1,056.89	1,056.89	1,056.90	1,056.89	1,056.89
620.65.8300.6232	146.34	146.33	146.33	146.34	146.33	146.33	146.33	146.34	146.33	146.33	146.33	146.34
670.62.8497.6232	1,651.40	1,651.39	1,651.40	1,651.39	1,651.40	1,651.39	1,651.40	1,651.39	1,651.39	1,651.40	1,651.40	1,651.39
Total	\$ 10,501.96	\$ 10,501.89	\$ 10,501.93	\$ 10,501.91	\$ 10,501.92	\$ 10,501.90	\$ 10,501.95	\$ 10,501.89	\$ 10,501.92	\$ 10,501.93	\$ 10,501.92	\$ 10,501.88
Credit												
114.1002	\$ 6,590.42	\$ 6,590.39	\$ 6,590.42	\$ 6,590.38	\$ 6,590.41	\$ 6,590.40	\$ 6,590.42	\$ 6,590.37	\$ 6,590.42	\$ 6,590.40	\$ 6,590.41	\$ 6,590.37
600.1002	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89
610.1002	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89	\$ 1,056.90	\$ 1,056.89	\$ 1,056.89
620.1002	\$ 146.34	\$ 146.33	\$ 146.33	\$ 146.34	\$ 146.33	\$ 146.33	\$ 146.33	\$ 146.34	\$ 146.33	\$ 146.33	\$ 146.33	\$ 146.34
670.1002	\$ 1,651.40	\$ 1,651.39	\$ 1,651.40	\$ 1,651.39	\$ 1,651.40	\$ 1,651.39	\$ 1,651.40	\$ 1,651.40	\$ 1,651.39	\$ 1,651.40	\$ 1,651.40	\$ 1,651.39
Total	\$ 10,501.96	\$ 10,501.89	\$ 10,501.93	\$ 10,501.91	\$ 10,501.92	\$ 10,501.90	\$ 10,501.95	\$ 10,501.89	\$ 10,501.92	\$ 10,501.93	\$ 10,501.92	\$ 10,501.88

June 3, 2026

From: Hannah Angstrom
To: Mayor Flattery and City Council
Subject: For Approval - Change Order 3 in the amount of \$1,334.00 from Giardino Construction for Harlan Rogers Mini Major Concession/Restroom Building Expansion Renovation - Phase 1b



ACTION: FOR VOTE: Monday, June 8, 2026

Brief History

City Council approved the contract for Harlan Rogers Mini Major Concession/Restroom Building Expansion Renovation - Phase 1b on November 10, 2025. This council action is for a change order to add black metal plates around the new safety netting poles that are installed in the concrete. There are some uneven areas around the pole bases due to the pole base sleeves having slightly varying height, and adding the black metal plates will hide those inconsistencies.

Analysis of Issue

Change Order 3 is \$1,334.00 for purchase and installation of the 8 metal black plates.

Budget Impact

Will be paid from FY25 & FY27 GO Bonds

Existing Plan Impact

This follows the adopted 2023 Harlan Rogers Master Plan.

Staff Conclusions / Recommendations

Staff recommends the approval of Change Order 3.

Implementation and Accountability

Metal plates are estimated to be 2 weeks out, and will be installed immediately after received.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 04 Jun 2026



IOWA | MISSOURI | NEBRASKA | SOUTH DAKOTA | WISCONSIN

June 3, 2026

Hannah Angstrom
 Recreation Superintendent
 Fort Dodge Parks, Recreation & Forestry
 617 Central Ave.
 Fort Dodge, IA 50501

RE: ROGERS SPORTS COMPLEX MINI MAJOR CONCESSION/RESTROOM
 BUILDING EXPANSION- CHANGE ORDER NO. 3

Dear Hannah:

Giardino Construction has submitted a request for additional costs to the project based on changes requested by City Staff. This consists of the following:

Black Metal Plate Surrounds on Netting Poles

The grout margin at the base of eight netting poles located in the pavement areas are uneven and inconsistent due to the varying height of the pole base sleeves. Upon review, it was determined these margins need to be covered for aesthetic reasons. City staff agreed to pay for the black metal plates and the Contractor will absorb the installation costs.

Snyder & Associates has reviewed the proposed additional work and the associated costs and recommends moving forward with this necessary work. This results in a total of \$1,334.00 in additional work to the project. Please see the attached form showing additional information.

Please feel free to contact our office with any questions or requests for additional information.

Sincerely,

SNYDER AND ASSOCIATES, INC.

A handwritten signature in blue ink, appearing to read 'Tim West', is written over a light blue circular stamp.

Tim West, PLA
 Project Manager

2727 SW SNYDER BOULEVARD | P.O. BOX 1159 | ANKENY, IA 50023-0974
 P: 515-964-2020 | F: 515-964-7938 | SNYDER-ASSOCIATES.COM

V:\Projects\2025\125.0919.01\Construction\Ltr_2026_06-01_CO3.Docx

CHANGE ORDER NO. 3

OWNER: City of Fort Dodge

PROJECT: Rogers Sports Complex Mini Majors
Concession/Restroom Building Expansion

To: Giardino Construction
Contractor
971 Pelican Dr.
Address
Polk City, IA
City, State, Zip

PROJECT #: 125.0919.01

You are directed to make the following changes in this contract:

1. Description of change to be made:

1. Add black metal plate surrounds in a grout setting bed to the bottom of the net poles that are within the pavement areas (8).

2. Reason for Change:

1. The grout margin around the base of the poles is very rough and needs to be covered.

3. Settlement for the cost of making the change shall be as follows:


Item Description	Quantity	Unit	Unit Price	Total Price
1. Add Metal Plates and Grout Setting Bed around Netting Poles	1	LS	\$1,334.00	\$1,334.00
TOTAL			\$1,334.00	\$1,334.00

4. This change order will result in a net change in the cost of the project as follows:

	Contract Amount	Contract Completion Date
Approved funds and contract completion date as per (Engineer's Estimate, Contract or last approved C.O.)	\$538,211.93	June 1, 2026
Change due to this C.O. (+ or -)	\$1,334.00	
Totals including this C.O.:	\$539,545.93	June 1, 2026

The change described herein is understood, and the terms of settlement are hereby agreed to:

Giardino Construction
CONTRACTOR

By 

DATE: 6/2/2026

Snyder & Associates, Inc.
ENGINEER

By 

DATE: 6/2/2026

City of Fort Dodge
OWNER

By _____

DATE: _____

June 3, 2026

From: Brett Daniel
To: Mayor Flattery and City Council
Subject: Approval to purchase video detection systems for Kenyon Road and Ave E, 20th Ave N and N 15th st, 1st Ave S and 7th ,8th, and 9th St from General Traffic Controls.



ACTION: For Vote: Monday June 8th, 2026.

Brief History

Video detection has been previously installed at Kenyon Road and Ave E in 2005, 20th Ave N and N 15th St in 2007 and 1st Ave S 7th, 8th, and 9th St in 2014. These 5 intersections are experiencing traffic signal issues leading to undue delay for the motoring public. Both Kenyon Road and 20th Ave N intersections are running on pretimed states with older outdated systems. The three 1st Ave S intersections are unreliable and not efficient, utilizing systems no longer supported by the vendor previously used. This is a combined effort between PW Electrical Dept, and Engineering to improve traffic flows at the named intersections. The 1st Ave S intersections have been planned for replacement this year, and due to the cost savings of the Electrical Dept. doing the installations, funds are available for the remaining two intersections.

Analysis of Issue

City Staff has received pricing for new video detection systems to remedy the issues being experienced at the previously named intersections. The quote is from General Traffic Controls for \$26,800 per intersection, with 5 intersections totaling \$134,000.00. The system requested "No Traffic", is the same system the City has implemented in a recent project on 6 intersections along 5th Ave S and has had great success. City staff is requesting the standardization of video detection equipment to help with the efficient maintenance, upgrades, and trouble shooting of traffic signal operations within our system.

Budget Impact

This is an approved expenditure in the RUT Electrical Budget for FY 26/27, with \$124,000 budgeted. The remaining \$10,000 will be paid for out of LOST.

Staff Conclusions / Recommendations

Staff recommends the approval to purchase the No Traffic video detection equipment from General Traffic Controls for \$134,000.

Alternatives

Not replace the failing video detection and continue to operate intersections in pre timed not efficient states.

Implementation and Accountability

Upon approval from the City Council, the Electrical Department will order the systems for installation.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 03 Jun 2026



PO Box 1000 Spencer, IA 51301 • (712) 262-1521

Quote #: 7580REV2
 Date: 6/1/2026
 Project Name: 1st Avenue South @ 7th, 8th, & 9th Streets
 Contact: Steve Mattke
 Project Location: City of Fort Dodge

Please verify pricing prior to ordering if past June 1st, 2026

Terms: Net 30 days Freight: Prepaid Delivery: STOCK

We are pleased to submit the following quotation:

ITEM	QTY	DESCRIPTION	UNIT PRICE	EXTEND PRICE
001	3	NoTraffic Video/Radar Detection Equipment. Complete.	\$26,800.00	\$80,400.00
Total Above Equipment:				\$80,400.00

Notes:

Customer is responsible for installation of sensors.
 GTC to provide assistance with installation and programming of detection and control unit.
 Cable and mounting not included. To use current cable and mounting.

General Traffic Controls retains title to all equipment until paid in full.
 All past due accounts are subject to a 1.5% per month service charge.
 Sales tax is not included. If applicable, tax will be added to invoice.

Prices subject to review 60 days from above date.
Should we be favored with your order, it will receive our prompt, personal attention.
THANK YOU!

Very truly yours,
 GENERAL TRAFFIC CONTROLS

Jacob Sandvig

CONFIDENTIALITY WARNING: Unless otherwise indicated or obvious from the nature of the communication, the information contained in this transmission and any attachments are privileged and confidential and intended for use by the above-named recipient only. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering it to the intended recipient, you are notified that any dissemination, distribution or copying of this communication and any attachments thereto is strictly prohibited. If you have received this communication in error, please immediately notify the sender by return email, and destroy all copies of this transmission and any attachments. Thank you.



PO Box 1000 Spencer, IA 51301 • (712) 262-1521

Quote #: 7984REV2
 Date: 6/1/2026
 Contact: Steve Mattke
 Agency: Fort Dodge, IA
 Project: Kenyon Rd & Avenue E

Please verify pricing prior to ordering if past June 1st, 2026

Terms: Net 30 days Freight: Prepaid Delivery: STOCK

We are pleased to submit the following quotation:

ITEM	QTY	DESCRIPTION	UNIT PRICE	EXTEND PRICE
001	1	NoTraffic Video/Radar Detection System; Complete.	\$26,800.00	\$26,800.00

Total Above Equipment: \$26,800.00

Quoted without plans or specs.

Notes:

Customer is responsible for installation of above equipment.
 GTC to provide assistance with installation and programming of detection and control unit.
 Cable and mounting not included. To use current cable and mounting.

General Traffic Controls retains title to all equipment until paid in full.
 All past due accounts are subject to a 1.5% per month service charge.
 Sales tax is not included. If applicable, tax will be added to invoice.

Prices subject to review 60 days from above date.
Should we be favored with your order, it will receive our prompt, personal attention.
THANK YOU!

Very truly yours,
 GENERAL TRAFFIC CONTROLS

Jake Sandvig

CONFIDENTIALITY WARNING: Unless otherwise indicated or obvious from the nature of the communication, the information contained in this transmission and any attachments are privileged and confidential and intended for use by the above-named recipient only. If the reader of this message is not the intended recipient, or an employee or agent responsible for delivering it to the intended recipient, you are notified that any dissemination, distribution or copying of this communication and any attachments thereto is strictly prohibited. If you have received this communication in error, please immediately notify the sender by return email, and destroy all copies of this transmission and any attachments. Thank you.



PO Box 1000 Spencer, IA 51301 • (712) 262-1521

Quote #: 7983REV2
 Date: 6/1/2026
 Contact: Steve Mattke
 Agency: Fort Dodge, IA
 Project: 20th Avenue North & North 15th Street

Please verify pricing prior to ordering if past June 1st, 2026

Terms: Net 30 days Freight: Prepaid Delivery: STOCK

We are pleased to submit the following quotation:

ITEM	QTY	DESCRIPTION	UNIT PRICE	EXTEND PRICE
001	1	NoTraffic Video/Radar Detection System; Complete	\$26,800.00	\$26,800.00

Total Above Equipment: \$26,800.00

Quoted without plans or specs.

Notes:

Customer is responsible for installation of above equipment.
 GTC to provide assistance with installation and programming of detection and control unit.
 Cable and mounting not included. To use current cable and mounting.

General Traffic Controls retains title to all equipment until paid in full.
 All past due accounts are subject to a 1.5% per month service charge.
 Sales tax is not included. If applicable, tax will be added to invoice.

Prices subject to review 60 days from above date.
 Should we be favored with your order, it will receive our prompt, personal attention.
THANK YOU!

Very truly yours,
 GENERAL TRAFFIC CONTROLS

Jake Sandvig

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June 3, 2026

From: Aaron Steburg
To: Mayor Flattery and City Council
Subject: Approve cemetery interment, product, and services fees.



ACTION: FOR VOTE: Monday, June 8, 2026.

Brief History

The cemetery division of the Public Areas department has reviewed and adjusted fees to ensure operational costs are covered. We have also added 3rd and 4th rights options not previously offered. Fees will be used throughout the cemetery division at all 3 municipal cemeteries. Staff has met with all local funeral homes to discuss changes while accepting their guidance and recommendations

Analysis of Issue

These fees will be standardized across all city owned cemeteries helping to simplify decisions of our potential customers. These fees have been reviewed by staff to ensure that prices cover the inputs of staff wages, insurance, equipment costs, and other items. Once approved fees will be shared publicly

Staff Conclusions / Recommendations

Public Areas / Cemetery staff recommend to approve fees as presented staff will review and adjust annually

Implementation and Accountability

Cemetery division will be responsible for implementation and accountability

Approved By: David Fierke, City Manager	Department: City Manager's Office	Status: Approved - 03 Jun 2026
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CITY OF FORT DODGE CEMETERIES DIVISION OAKLAND • MEMORIAL PARK • NORTH LAWN

Interment Regulations and Fees

All interments must include proper documentation verifying ownership of the burial space. If documentation is not available in City records or cannot be provided by the family, the City reserves the right to limit interment to immediate family ONLY to those already interred. Immediate family includes a spouse, parent, child or sibling.

The executor-of-estate or oldest living next-of-kin may authorize, in writing, the burial of "non-immediate" family members. Immediate family members who hold the right of interment for a designated space may also relinquish that right to non-immediate family members with written documentation.

- Additional Rights of Interment will be charged as a percentage of the current City Council approved burial space price: 2nd right at 1/2, 3rd right at 1/3, 4th right at 1/4, with a minimum fee of \$250
- Each burial space may accommodate up to four interments (one vault with up to three cremains, or a total of four cremains). Each circumstance and space will be reviewed individually based on location and placement of previous burials and memorial markers. City reserves the right to deny additional rights if the space cannot properly accommodate further interments and/or markers.
- All urns and urn vaults must be made of a non-penetrable material and must not exceed 22".
- A funeral home representative must submit a burial request/permit to the cemetery office at least two working days prior to the scheduled arrival time and must be present at all interments. Requests submitted with less than two working days' notice will incur an additional \$200 fee.
- Only cemetery staff are authorized to perform opening and closings of burial sites unless written permission is provided for an exception.
- The cemetery does not provide graveside setup (e.g., tents, chairs). These services may be arranged through the funeral home.
- If multiple burials/interments are scheduled for the same day and in the same general area, they will be set at least two hours apart to avoid overlapping. The first request received with complete documentation will receive scheduling priority. Flexibility may be given upon request.
- Any burial or interment gathering that continues past 3pm will incur an additional fee of \$200/hour.
- Funeral processions should drive and park on cemetery roadways only, not on the grass.

Commented [AR1]: After 2 years now under our belt, we are re-evaluating our fees and policies.

Commented [AR2]: Executor of estate added

Commented [AR3]: Changed from 2nd to Additional rights to accommodate change in policy for 2nd - 4th rights

Commented [AR4]: Adding up to 4th rights on each burial space if space can accommodate

Commented [AR5]: Add wording to clarify and update policy. Charge added due to short notices may lead to rearranging existing projects and may require extra resources to step in

Commented [AR6]: Added to provide better clarification to families regarding costs and services provided

Commented [AR7]: Went from 3 to 2 hours. Realize we can accommodate less time inbetween

Commented [AR8]: Went from 4pm to 3pm. Staff begins OT at 3pm

Commented [AR9]: Changed from Mon-Thur, Fri-Sat to as listed to accommodate more burials on Friday, rather than Saturday

	Mon - Fri	Fri after 2pm - Sat	Sun/Holiday
Traditional Ground Burial			
Adult	\$1,000	\$1,300	\$1,950
Infant/Child (any burial opening less than 40" long)	\$700	\$925	\$1,350
Cremation Burial			
Less than 12" urn/urn vault	\$750	\$1,000	\$1,300
Between 12" - 18" urn/urn vault	\$825	\$1,075	\$1,400
Exceeding 18" urn/urn vault	\$900	\$1,150	\$1,500
Burial Winter Conditions Rate (on top of initial rate)	\$200	\$300	\$400

*Staff determined and communicated to local funeral homes

Commented [AR10]: Added 3 price points determined by size to align with equipment used

[More Fees on Back >](#)

	Mon - Fri	Fri after 2pm - Sat	Sun/Holiday
Indoor Service Rental of Mausoleum			
2 hour minimum + \$50 per additional half hour	\$300	\$500	\$700
Mausoleum Entombment			
Crypt Traditional Vault	\$800	\$1,200	\$1,600
Crypt Cremation	\$600	\$800	\$1,000
Niche Cremation	\$450	\$600	\$850
Columbarium			
Niche Cremation	\$450	\$600	\$850

Entombment Winter Conditions Rate (on top of initial rate) \$200 \$300

*Charged if snow removal/cleanup is required on weekend for entombment services

Commented [AR11]: Separate winter rate added for entombments

Disinterment (available Apr 1 – Oct 1 with special circumstances reviewed)			
Adult	\$2,200	n/a	n/a
Infant/Child (opening less than 40" long)	\$1,300	n/a	n/a
Cremaains	\$1,200	n/a	n/a

Commented [AR12]: Creating limitations to timeframes of disinterments

Commented [AR13]: Increased all prices due to the extent of manual labor involved in disinterments

Holiday Rate will be charged for the day of the holiday AND/OR City of Fort Dodge observed holidays; those holidays include:

Commented [AR14]: City of Fort Dodge policy change effective 1/1/2026

- | | | |
|-----------------|------------------|------------------|
| New Year's Day | Independence Day | Thanksgiving Day |
| Presidents' Day | Labor Day | Christmas Eve |
| MLK Jr. Day | Veterans Day | Christmas Day |
| Memorial Day | | |

Last Council Approved 6-24-2024
Council Approval Requested 6-8-2026



CITY OF FORT DODGE

CEMETERIES DIVISION

OAKLAND • MEMORIAL PARK • NORTH LAWN

Products and Services

Rights of Interment Fee	\$75 plus the price of burial or entombment space Certificate of Interment Rights issued
Additional Rights of Interment Fee	\$50 plus percentage of the price of burial or crypt space Certificate of Additional Interment Rights issued
Transfer or Heirship of Rights Fee	\$100 Transfer of interment rights to new owner Certificate of Interment Rights issued
Exchange of Spaces Fee	\$100 Transfer of spaces to new location Certificate of Interment Rights issued
Declaration of Donation Fee	\$ 0 (with no restrictions), \$50 (with restrictions) Donation of spaces back to cemetery Declaration of Donation issued
Interment Record/Permit Fee	\$100 per name This includes all burials and entombments
Rights of Memorial Only/Record Fee	\$250 per name Certificate of Memorial Only Rights issued (Marker must include "In Memory of" or similar)
Disinterment Record Fee	\$100 Application filed by funeral home with approved permit issued by State
Memorial Marker Application/Permit Fee	\$ 65 (includes approval, locate and flag for placement) \$ 85 (winter conditions rate)
Replacement or Add-On Memorial Marker Application/Permit Fee	\$ 25 (includes approval, locate and flag for placement) \$ 40 (winter conditions rate)
Locate Only/Relocate Fee	\$ 50 (locate and flag/mark) \$ 75 (winter conditions rate)
Flower Arrangement & Placement	Starting at \$25 (includes picture of flowers)

Commented [AR1]: After 2 years now under our belt, we are re-evaluating our fees on products & services.

Commented [AR2]: Increased from \$60 to \$75

Commented [AR3]: Changed from Second to Additional as we now accept 3rd & 4th rights

Commented [AR4]: Wording added to include the transfer of rights through heirship to designated next-of-kin

Commented [AR5]: Policy added to allow memorial only markers in exchange of additional interment rights

Commented [AR6]: Changed from Burial to Memorial

Commented [AR7]: Added to fee sheet to help track and document all work being done to markers (replacement, additions to existing markers, repairs or resetting)

Commented [AR8]: Changed from \$40 to \$50, \$60 to \$75 - price hasn't increased for 10+ years

Plots, Columbarium, Mausoleum: Prices Vary – See Approved Pricing Sheet

Opening/Closing Fees: Prices Vary – See Interment Regulations and Fees Sheet

Memorial Marker Installs, Repairs or Resetting: Responsibility of Rights Holder and Family. Must be within Cemetery's regulations and installed by an approved and licensed/bonded contractor. Prior to installation, replacement or repair, a permit must be completed, approved and appropriate fees paid through the cemetery office.

Commented [AR9]: Changed from Grave to Memorial

Commented [AR10]: Wording added to include within new policy

Products and Services may be added as City of Fort Dodge continues to improve their three cemeteries

*Last Council Approved 10/14/2024
Council Approval Requested 6-8-2026*

June 2, 2026

From: Ryan Maehl
To: Mayor Flattery and City Council
Subject: Fort Dodge Fire Department -
 Station #2 Facility Design Award
 Architectural Contract



ACTION: FOR VOTE: Monday, June 8, 2026.

Brief History

City staff sought recommendations from Iowa City Managers and Fire Chiefs to identify qualified architectural firms with recent, successful experience on comparable public safety projects. From the resulting list, several firms reviewed the City's Request for Qualifications (RFQ), completed the required materials, and submitted formal responses. Three firms were selected for initial virtual interviews.

Following the first round, two firms were invited to continue with in-person interviews at Fire Station No. 1 to gain a direct understanding of the facility's operational needs, spatial flow, and functional priorities. Both firms demonstrated strong qualifications and a clear understanding of the project.

However, 10Fold distinguished itself through its consistent and detailed attention to the City's project budget constraints. Throughout the process, the 10Fold team emphasized strategies to meet the City's programmatic and operational requirements—particularly the essential needs of the Fire Department—while maintaining strict adherence to the financial parameters established for the project. Their proposal reflects a thoughtful, realistic, and fiscally responsible approach that aligns with the City's goals and operational expectations.

Analysis of Issue

The included contract from **10Fold Architecture + Engineering, Ltd.** for the **Fort Dodge Fire Department – Station No. 2 Project** has been reviewed by the City's attorney and staff. This agreement provides for full architectural and engineering design services, including project design, preparation of construction documents, bidding assistance, and construction administration for the new fire station to be located on the west side of Fort Dodge.

The proposed fee for these services is **\$321,000**, plus reimbursable costs as outlined in **Article 11.7** of the agreement.

Proposed Project Schedule

- **Design Development:** June 9, 2026 – July 24, 2026
- **Construction Documents:** July 27, 2026 – October 9, 2026
- **Bidding:** October 12, 2026 – November 30, 2026
- **Construction Administration:** December 1, 2026 – May 1, 2028

Budget Impact

FDFD Station #2 is funded through the recently passed (March 4, 2025), EMS as an Essential Service Levy. This passed with a 83% in favor county-wide vote.

Staff Conclusions / Recommendations

It is the City Manager's Office and Fire Department's recommendation to approve the contract with 10Fold Architecture + Engineering, Ltd., for the sum of \$321,000.00.

Implementation and Accountability

Both the City Manager's Office and Fire Chief will be responsible for the oversight of the design and build of Station #2.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 04 Jun 2026

Transparent Fee Breakdown						Total of Remaining Fee
	Schematic Design	Design Development	Construction Documents	Bidding Phase Services	Construction Administration	
Architecture (10Fold)	\$30,219.00 20.00%	\$22,664.25 15.00%	\$52,883.25 35.00%	\$7,554.75 5.00%	\$37,773.75 25.00%	\$151,095.00
Structural Engineering (10Fold)	\$2,063.00 10.00%	\$4,125.00 20.00%	\$8,250.00 40.00%	\$1,031.00 5.00%	\$5,156.00 25.00%	\$20,625.00
MEP Engineering (Modus)	\$10,800.00 15.00%	\$10,800.00 15.00%	\$28,800.00 40.00%	\$3,600.00 5.00%	\$18,000.00 25.00%	\$72,000.00
Civil Engineering (McClure)	\$13,056.00 20.00%	\$13,056.00 20.00%	\$29,376.00 45.00%	\$3,264.00 5.00%	\$6,528.00 10.00%	\$65,280.00
Fire Station Specialists (BKV)	\$8,000.00 2 Reviews	\$4,000.00 1 Review				\$12,000.00
Totals	\$64,138.00	\$54,645.25	\$119,309.25	\$15,449.75	\$67,457.75	\$321,000.00
Estimated Construction Cost:	3.43 million	Other costs not shown here:	Estimates			
	Fee percentage based off cost	Geotechnical Report	\$10,000.00			
\$171,720.00	Arch + Structural: 6.24%	Reimbursables	\$5,000.00			
\$72,000.00	MEP: 2.62%	Furniture, Fixtures, & Equipment	\$125,000.00			
\$65,280.00	Civil: 2.37%	Kitchen Equipment	\$40,000.00			
\$12,000.00	FS Specialists 0.44%	Tecnology / AV / IT / Security	\$75,000.00			
		Owner Contingency	\$175,000.00	A/E Fees	Construction Cost Goal	Total
		Total of above:	\$430,000.00	\$321,000.00	\$2,750,000.00	\$3,501,000.00
	Total A/E: 11.67%					
Project Type	Typical Total A/E %	Factors Affecting This Project		Where Your Project Lands		
Facility Type	Typical Total A/E Fee Range	Factor	Effect on Fee	Your numbers:		
Simple storage / utility buildings	4%–6%	Small project size	Higher percentage typical	Architecture + Structural:		
Public works garages	7%–9%	Public bid requirements	Increased documentation and coordination	6.24%	Civil: 2.37%	
Small municipal office buildings	8%–10%	Essential services building	Increased systems coordination	MEP: 2.62%		FS Specialists: .44%
Libraries / civic facilities	9%–12%	Why Fire Stations Require Higher Design Effort		Total A/E: 11.67%		
Fire stations & public safety facilities	9%–13%	24/7 life-safety operations		Adjusted factors:		
Highly specialized emergency response facilities	12%+	Complex mechanical and exhaust systems		Factor	Effect	
		Apparatus bay structural and slab design		Small project size	Add 1%	
		Emergency power and resiliency requirements		Public bid / Muni procurement requirements	Add .5%	
		Sleeping quarters and residential functions		Essential services / 24/7 operational facility	Add .5%	
		Secure circulation and decontamination considerations		Adjusted typical range:		
		Public bidding and municipal construction administration		11%–14%		



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Standard Form of Agreement Between Owner and Architect

AGREEMENT made as of the twenty-sixth (26th) day of May in the year 2026
(In words, indicate day, month and year.)

BETWEEN the Architect's client identified as the Owner:
(Name, legal status, address and other information)

City of Fort Dodge
819 1st Avenue
Fort Dodge, Iowa 50501

and the Architect:
(Name, legal status, address and other information)

10Fold Architecture + Engineering, Ltd.
413 Kellogg Avenue
Ames, Iowa 50010

for the following Project:
(Name, location and detailed description)

Fort Dodge Fire Station 2 Facility Design
Regency West Development – A Street West
Fort Dodge, Iowa 50501

ADDITIONS AND DELETIONS:

The author of this document has added information needed for its completion. The author may also have revised the text of the original AIA standard form. An *Additions and Deletions Report* that notes added information as well as revisions to the standard form text is available from the author and should be reviewed. A vertical line in the left margin of this document indicates where the author has added necessary information and where the author has added to or deleted from the original AIA text.

This document has important legal consequences. Consultation with an attorney is encouraged with respect to its completion or modification.

The Owner and Architect agree as follows.

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(Paragraph deleted)

ARTICLE 1 INITIAL INFORMATION

§ 1.1 This Agreement is based on the Initial Information set forth in this Section 1.1.

(For each item in this section, insert the information or a statement such as "not applicable" or "unknown at time of execution.")

§ 1.1.1 The Owner's program for the Project:

(Paragraphs deleted)

The project generally consists of the design of a new fire station facility including three (3) drive-through apparatus bays; living quarters with eight (8) bunk rooms and associated kitchen, dining, restroom, shower, and locker facilities; administrative offices; conference and report writing spaces; training and wellness areas; EMS, equipment, and maintenance support spaces; and associated site improvements and support infrastructure. The facility shall be planned to prioritize operational efficiency, rapid response access between living quarters and apparatus bays, and streamlined workflow for emergency operations. Additional program elements include apparatus support functions, gear and equipment storage, storm shelter space, outdoor storage, and related public safety support systems as further developed during programming and schematic design.

§ 1.1.2 The Project's physical characteristics: To be determined

(Identify or describe pertinent information about the Project's physical characteristics, such as size; location; dimensions; geotechnical reports; site boundaries; topographic surveys; traffic and utility studies; availability of public and private utilities and services; legal description of the site, etc.)

§ 1.1.3 The Owner's budget for the Cost of the Work, as defined in Section 6.1: \$2,750,000

(Provide total and, if known, a line item breakdown.)

§ 1.1.4 The Owner's anticipated design and construction milestone dates:

Schematic Design – May 19, 2026 – June 19, 2026

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Design Development – June 22, 2026 – July 24, 2026
 Construction Documents – July 27, 2026 – October 9, 2026
 Bidding – October 12, 2026 – November 30, 2026
(Paragraphs deleted)
 Construction Administration – December 1, 2026 – May 1, 2028

§ 1.1.5 The Owner intends the following procurement and delivery method for the Project(s):
(Identify method such as competitive bid or negotiated contract, as well as any requirements for accelerated or fast-track design and construction, multiple bid packages, or phased construction.)

Competitive public bid

§ 1.1.6 The Owner's anticipated Sustainable Objective for the Project:
(Identify and describe the Owner's Sustainable Objective for the Project, if any.)

Not applicable

§ 1.1.6.1 If the Owner identifies a Sustainable Objective, the Owner and Architect shall complete and incorporate AIA Document E204™–2017, Sustainable Projects Exhibit, into this Agreement to define the terms, conditions and services related to the Owner's Sustainable Objective. If E204–2017 is incorporated into this agreement, the Owner and Architect shall incorporate the completed E204–2017 into the agreements with the consultants and contractors performing services or Work in any way associated with the Sustainable Objective.

§ 1.1.7 The Owner identifies the following representative in accordance with Section 5.3:
(List name, address, and other contact information.)

Ryan R. Maehl, Assistant City Manager
 City of Fort Dodge
rymaehl@fortdodgeiowa.org

§ 1.1.8 The persons or entities, in addition to the Owner's representative, who are required to review the Architect's submittals to the Owner are as follows: N/A
(List name, address, and other contact information.)

§ 1.1.9 The Owner shall retain the following consultants and contractors:
(List name, legal status, address, and other contact information.)

.1 Geotechnical
(Paragraphs deleted)
 Engineer.

(Paragraphs deleted)
 .2 Special Inspections Agent

§ 1.1.10 The Architect identifies the following representative in accordance with Section 2.3:
(List name, address, and other contact information.)

Kevin Barber, AIA or Cole Benton, A-AIA
 10Fold Architecture + Engineering, Ltd.
 413 Kellogg Avenue
 Ames, Iowa 50010-6270

§ 1.1.11 The Architect shall retain the consultants identified in Sections 1.1.11.1 and 1.1.11.2:
(List name, legal status, address, and other contact information.)

§ 1.1.11.1 Consultants retained under Basic Services:

.1 Structural Engineer:

Eric Vermeer, P.E.
10Fold Architecture + Engineering, Ltd.
413 Kellogg Avenue
Ames, IA 50010

.2 Mechanical & Electrical Engineer:

Modus Engineering
130 E. 3rd Street
Des Moines, IA 50309

.3 Fire Station Consultant

BKV Group
222 North Second Street
Long & Kees Building, Suite 101
Minneapolis, MN 55401

.4 Civil Engineer

McClure Engineering
1535 SW Market Street, Suite 200
Ankeny, IA 50023

§ 1.1.11.2 Consultants retained under Supplemental Services:

N/A

§ 1.1.12 Other Initial Information on which the Agreement is based:

N/A

§ 1.2 The Owner and Architect may rely on the Initial Information. Both parties, however, recognize that the Initial Information may materially change and, in that event, the Owner and the Architect shall appropriately adjust the Architect's services, schedule for the Architect's services, and the Architect's compensation. The Owner shall adjust the Owner's budget for the Cost of the Work and the Owner's anticipated design and construction milestones, as necessary, to accommodate material changes in the Initial Information.

§ 1.3 The parties shall agree upon written protocols governing the transmission and use of, and reliance on, Instruments of Service or any other information or documentation in digital form.

§ 1.3.1 Any use of, or reliance on, all or a portion of a building information model without agreement to written protocols governing the use of, and reliance on, the information contained in the model shall be at the using or relying party's sole risk and without liability to the other party and its contractors or consultants, the authors of, or contributors to, the building information model, and each of their agents and employees

ARTICLE 2 ARCHITECT'S RESPONSIBILITIES

§ 2.1 The Architect shall provide professional services as set forth in this Agreement. The Architect represents that it is properly licensed in the jurisdiction where the Project is located to provide the services required by this Agreement, or shall cause such services to be performed by appropriately licensed design professionals.

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§ 2.2 The Architect shall perform its services consistent with the professional skill and care ordinarily provided by architects practicing in the same or similar locality under the same or similar circumstances. The Architect shall perform its services as expeditiously as is consistent with such professional skill and care and the orderly progress of the Project.

§ 2.2.1 The Architect shall perform its services in compliance with all applicable ordinances, statutes, regulations, codes and the Owner’s policies that may exist as of the date of this Agreement.

§ 2.2.2 Whenever this Agreement provides that the Architect may rely on information provided by the Owner, from any source, such reliance shall be reasonably based on the Architect’s standard of care contained in Section 2.2.

§ 2.3 The Architect shall identify a representative authorized to act on behalf of the Architect with respect to the Project.

§ 2.4 Except with the Owner’s knowledge and consent, the Architect shall not engage in any activity, or accept any employment, interest or contribution that would reasonably appear to compromise the Architect’s professional judgment with respect to this Project.

§ 2.5 The Architect shall maintain the following insurance for the duration of this Agreement. If any of the requirements set forth below are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect as set forth in Section 11.9.

§ 2.5.1 Commercial General Liability with policy limits of not less than one million (\$ \$1,000,000) for each occurrence and two million (\$ 2,000,000) in the aggregate for bodily injury and property damage.

§ 2.5.2 Automobile Liability covering vehicles owned, and non-owned vehicles used, by the Architect with policy limits of not less than five hundred thousand (\$ 500,000) per accident for bodily injury, death of any person, and property damage arising out of the ownership, maintenance and use of those motor vehicles, along with any other statutorily required automobile coverage.

§ 2.5.3 The Architect may achieve the required limits and coverage for Commercial General Liability and Automobile Liability through a combination of primary and excess or umbrella liability insurance, provided such primary and excess or umbrella liability insurance policies result in the same or greater coverage as the coverages required under Sections 2.5.1 and 2.5.2, and in no event shall any excess or umbrella liability insurance provide narrower coverage than the primary policy. The excess policy shall not require the exhaustion of the underlying limits only through the actual payment by the underlying insurers.

§ 2.5.4 Workers’ Compensation

Bodily Injury By Accident	\$100,000 Each Accident
Bodily Injury By Disease	\$100,000 Each Employee
Bodily Injury By Disease	\$500,000 Policy Limit

Professional Liability covering negligent acts, errors and omissions in the performance of professional services with policy limits of not less than one million (\$ 1,000,000) per claim and two million (\$ 2,000,000 each policy period) in the aggregate.

§ 2.5.5 The Architect shall provide to the Owner certificates of insurance evidencing compliance with the requirements of this Section 2.5. All deductibles and premiums associated with the above coverages shall be the responsibility of the Architect. The certificates will show the Owner as an additional insured on the Commercial General Liability and Automobile Liability policies. The Architect shall require that all Consultants engaged by the Architect carry and maintain sufficient insurance that is appropriate to the project in the reasonable discretion of the Architect. The Architect and Consultants shall submit proof of such insurance to the Owner. Architect will provide written notice to the Owner at least thirty (30) days prior to any cancellation, nonrenewal, or material modification of the policies.

(Paragraphs deleted)

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ARTICLE 3 SCOPE OF ARCHITECT'S BASIC SERVICES

§ 3.1 The Architect's Basic Services consist of those described in this Article 3 and include usual and customary structural, civil, mechanical, and electrical engineering services as may be applicable to the project. Services not set forth in this Article 3 are Supplemental or Additional Services.

§ 3.1.1 The Architect shall manage the Architect's services, consult with the Owner, research applicable design criteria, attend Project meetings, communicate with members of the Project team, and report progress to the Owner.

§ 3.1.2 The Architect shall coordinate its services with those services provided by the Owner and the Owner's consultants. The Architect shall be entitled to rely on, and shall not be responsible for, the accuracy, completeness, and timeliness of, services and information furnished by the Owner and the Owner's consultants. The Architect shall provide prompt written notice to the Owner if the Architect becomes aware of any error, omission, or inconsistency in such services or information. However, Architect is not required to review said information to ascertain accuracy, omissions, or completeness.

§ 3.1.3 As soon as practicable after the date of this Agreement, the Architect shall submit for the Owner's approval a schedule for the performance of the Architect's services. The schedule initially shall include anticipated dates for the commencement of construction and for Substantial Completion of the Work as set forth in the Initial Information. The schedule shall include allowances for periods of time required for the Owner's review, for the performance of the Owner's consultants, and for approval of submissions by authorities having jurisdiction over the Project. Once approved by the Owner, time limits established by the schedule shall not, except for reasonable cause, be exceeded by the Architect or Owner. With the Owner's approval, the Architect shall adjust the schedule, if necessary, as the Project proceeds until the commencement of construction.

§ 3.1.4 The Architect shall not be responsible for an Owner's directive or substitution, or for the Owner's acceptance of non-conforming Work, made or given without the Architect's written approval.

§ 3.1.5 The Architect shall, at appropriate times, make all reasonable efforts to contact the governmental authorities required to approve the Construction Documents and the entities providing utility services to the Project in order to receive necessary requirements and opinions on various design issues. In designing the Project, the Architect shall respond to applicable design requirements imposed by such governmental authorities and by such entities providing utility services. Should the aforementioned entities fail to respond in a timely manner (within two (2) weeks) to two (2) separate written requests for reviews, information or interpretations, or if it is shown by the Architect through documented evidence that a different decision or directive was issued by a governmental authority after an unreasonable amount of time (two (2) weeks from initial decision) which contradicts a previous direction or decision given to the Architect, the Architect shall be held harmless and not be liable for any direct expenses or delays due to the aforementioned lack of response or changed directives.

§ 3.1.6 The Architect shall assist the Owner in connection with the Owner's responsibility for filing documents required for the approval of normal and known governmental authorities having jurisdiction over the Project.

§ 3.1.7 All documents produced by the Architect and its consultants pursuant to this Agreement shall be created with reasonable professional efforts to comply with applicable laws, statutes, ordinances, codes, rules, and regulations in effect at the time of construction document submission to building authorities. Design changes made necessary by newly enacted laws, codes and/or regulations after the date of submission of the documents to the building authorities shall entitle the Architect and its consultants to a reasonable adjustment in the schedule and additional compensation in accordance with the Additional Services provisions of this Agreement. All documents shall be dated and shall contain, and/or be adopted by a statement referring to each specific document covered by the signature of the registered architect and/or engineer in responsible charge, a certificate that the work was done by such registered architect and/or engineer or under the registered architect's and/or engineer's direct personal supervision and the Iowa legible seal for such registrant.

§ 3.1.7 As deemed necessary by the Architect in its professional judgment, the Architect shall review its design for compliance with applicable: (a) technical specifications, (b) building codes, (c) ADA standards, (d) approved Project construction budgets, (e) approved Project schedules, and (f) other contract obligations.

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§ 3.2 Schematic Design Phase Services

§ 3.2.1 The Architect shall review the information furnished by the Owner, and shall review laws, codes, and regulations applicable to the Architect's services.

§ 3.2.2 The Architect shall prepare a preliminary evaluation of the Owner's schedule, budget for the Cost of the Work, Project site, the proposed procurement and delivery method, and other Initial Information, each in terms of the other, to ascertain the requirements of the Project. The Architect shall notify the Owner of (1) any inconsistencies discovered in the information, and (2) other information or consulting services that may be reasonably needed for the Project.

§ 3.2.3 The Architect shall present its preliminary evaluation to the Owner and shall discuss with the Owner alternative approaches to design and construction of the Project. The Architect shall reach an understanding with the Owner regarding the requirements of the Project.

§ 3.2.4 Based on the Project requirements, schedule and budget for the Cost of Work agreed upon with the Owner, the Architect shall prepare and present, for the Owner's approval, a preliminary design illustrating the scale and relationship of the Project components.

§ 3.2.5 Based on the Owner's approval of the preliminary design, the Architect shall prepare Schematic Design Documents for the Owner's approval. The Schematic Design Documents shall consist of drawings and other documents including a site plan, if appropriate, and preliminary building plans, sections and elevations; and may include some combination of study models, perspective sketches, or digital representations. Preliminary selections of major building systems and construction materials shall be noted on the drawings or described in writing.

§ 3.2.5.1 The Architect shall consider sustainable design alternatives, such as material choices and building orientation, together with other considerations based on program and aesthetics, in developing a design that is consistent with the Owner's program, schedule and budget for the Cost of the Work. The Owner may obtain more advanced sustainable design services as a Supplemental Service under Section 4.1.1.

§ 3.2.5.2 The Architect shall consider the value of alternative materials, building systems and equipment, together with other considerations based on program and aesthetics, in developing a design for the Project that is consistent with the Owner's program, schedule, and budget for the Cost of the Work.

§ 3.2.6 The Architect shall submit to the Owner an estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.2.7 The Architect shall submit the Schematic Design Documents to the Owner, and request the Owner's approval.

§ 3.3 Design Development Phase Services

§ 3.3.1 Based on the Owner's approval of the Schematic Design Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect will meet with the Owner to review the designs and discuss options. Based on these discussions and the Architect's review, the Architect shall prepare Design Development Documents for the Owner's approval. The Design Development Documents shall illustrate and describe the development of the approved Schematic Design Documents and shall consist of drawings and other documents including plans, sections, elevations, typical construction details, and diagrammatic layouts of building systems to fix and describe the size and character of the Project as to architectural, structural, mechanical and electrical systems, and other appropriate elements. The Design Development Documents shall also include outline specifications that identify major materials and systems and establish, in general, their quality levels.

§ 3.3.2 The Architect shall update the estimate of the Cost of the Work prepared in accordance with Section 6.3.

§ 3.3.3 The Architect shall submit the Design Development Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, and request the Owner's approval.

§ 3.4 Construction Documents Phase Services

§ 3.4.1 Based on the Owner's approval of the Schematic and Design Development Documents, and on the Owner's authorization of any adjustments in the Project requirements and the budget for the Cost of the Work, the Architect shall prepare Construction Documents for the Owner's approval. The Construction Documents shall illustrate and

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describe the further development of the approved Schematic and Design Documents and shall consist of Drawings and Specifications setting forth in detail the quality levels and performance criteria of materials and systems and other requirements for the construction of the Work. The Owner and Architect acknowledge that, in order to perform the Work, the Contractor will provide additional information, including Shop Drawings, Product Data, Samples and other similar submittals, which the Architect shall review in accordance with Section 3.6.4.

§ 3.4.2 The Architect shall incorporate the design requirements of governmental authorities having jurisdiction over the Project into the Construction Documents

§ 3.4.3 During the development of the Construction Documents, the Architect shall assist the Owner in the development and preparation of (1) bidding and procurement information that describes the time, place, and conditions of bidding, including bidding or proposal forms; (2) the form of agreement between the Owner and Contractor; and (3) the Conditions of the Contract for Construction (General, Supplementary and other Conditions). The Architect shall also compile a project manual that includes the Conditions of the Contract for Construction and Specifications, and may include bidding requirements and sample forms.

§ 3.4.4 The Architect shall update the estimate for the Cost of the Work prepared in accordance with Section 6.3.

§ 3.4.5 The Architect shall submit the Construction Documents to the Owner, advise the Owner of any adjustments to the estimate of the Cost of the Work, take any action required under Section 6.5, and request the Owner's approval.

§ 3.5 Procurement Phase Services

§ 3.5.1 General

The Architect shall assist the Owner in establishing a list of prospective contractors. Following the Owner's approval of the Construction Documents, the Architect shall assist the Owner in (1) obtaining either competitive bids; (2) confirming responsiveness of bids; (3) evaluating and validating the bids and determining the successful bid, if any; and, (4) awarding and preparing contracts for construction.

§ 3.5.2 Competitive Bidding

§ 3.5.2.1 Bidding Documents shall consist of bidding requirements and proposed Contract Documents.

(Paragraphs deleted)

§ 3.5.2.2 The Architect shall not proceed with the competitive bidding phase until:

1. The Architect has received the Owner's acceptance of the Construction Documents;
2. The Architect has provided the Owner and the Owner's Representative with a final estimate for the Cost of the Work that is within the Owner's Budget for the Cost of the Work; and
3. The Architect has received authorization and direction from the Owner to proceed with the competitive bidding phase.

§ 3.5.2.3 The Architect shall assist the Owner in bidding the Project by:

- .1 facilitating the distribution of Bidding Documents to prospective bidders;
- .2 organizing and conducting a pre-bid conference, if deemed necessary by the Owner for prospective bidders;
- .3 preparing responses to questions from prospective bidders and providing clarifications and interpretations of the Bidding Documents to the prospective bidders in the form of addenda; and,
- .4 organizing and conducting the opening of the bids, and subsequently documenting and distributing the bidding results, as directed by the Owner.

§ 3.5.2.3 The Architect shall consider requests for substitutions, if the Bidding Documents permit substitutions, and shall prepare and distribute addenda identifying approved substitutions to all prospective bidders.

(Paragraphs deleted)

§ 3.6 Construction Phase Services

§ 3.6.1 General

§ 3.6.1.1 The Architect shall provide administration of the Contract between the Owner and the Contractor as set forth below and in AIA Document A201™–2017, General Conditions of the Contract for Construction. If the Owner and Contractor modify AIA Document A201–2017, those modifications shall not affect the Architect's services under this

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Agreement unless the Owner and the Architect amend this Agreement. The Architect, as a hired representative of the Owner, shall provide construction phase services in a manner consistent with the interests of the Owner and with that degree of skill ordinarily exercised by members of the same profession currently practicing under similar circumstances.

§ 3.6.1.2 The Architect shall advise and consult with the Owner during the Construction Phase Services. The Architect shall have authority to act on behalf of the Owner only to the extent provided in this Agreement. The Architect shall not have control over, charge of, or responsibility for the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work, nor shall the Architect be responsible for the Contractor's failure to perform the Work in accordance with the requirements of the Contract Documents. The Architect shall be responsible for the Architect's negligent acts or omissions, but shall not have control over or charge of, and shall not be responsible for, acts or omissions of the Contractor or of any other persons or entities performing portions of the Work.

§ 3.6.1.3 Subject to Section 4.2 and except as provided in Section 3.6.6.5, the Architect's responsibility to provide Construction Phase Services commences with the award of the Contract for Construction and terminates on the later of the date the Architect issues the final Certificate for Payment

§ 3.6.2 Evaluations of the Work

§ 3.6.2.1 The Architect, as a representative of the Owner, shall visit the site at times and intervals appropriate to the stage of construction and as mutually agreed upon by the Owner and Architect in Section 4.3.3, to observe the Work; to become familiar with the progress and quality of the Work; and to provide an opinion to the Owner regarding whether the Work is proceeding in general accordance with the Contract Documents. On the basis of on-site observations as an architect, the Architect shall keep the Owner reasonably informed of the progress and quality of the Work, and shall use reasonable care customary in the industry to promptly advise the Owner of observed or known deviations from the Contract Documents and observed or known failures of the Contractor to carry out the Work in accordance with the Construction Documents and Construction Schedule. The Architect will provide the Owner with a field observation report within seven (7) working days after completion of each site visit as the Project progresses. However, the Architect shall not be required to make exhaustive or continuous on-site observations to check the quality or quantity of the Work. The Architect shall neither have control over or charge of, nor be responsible for, the construction means, methods, techniques, sequences or procedures, or for safety precautions and programs in connection with the Work

§ 3.6.2.2 If the Architect has knowledge of any Work which does not conform to the Contract Documents which significantly impacts the Owner, the Architect shall promptly notify the Owner. The Architect shall not authorize or direct any Work stoppage, removal of Work in place, or changes in any Work, except for minor issues with no impact to the Construction Schedule or Construction Budget, without prior written approval of the Owner. Wherever the Architect considers it necessary or advisable for implementation of the intent of the Contract Documents, the Architect shall require inspection or testing of the Work in accordance with the provisions of the Contract Documents, whether or not such Work is fabricated, installed or completed. However, neither this authority of the Architect, nor a decision made in good faith either to exercise or not to exercise such authority shall give rise to a duty or responsibility of the Architect to the Contractor, Subcontractors, material and equipment suppliers, their agents or employee or other persons or entities performing portions of the Work.

§ 3.6.2.3 The Architect shall interpret and decide matters concerning performance under, and requirements of, the Contract Documents on written request of the Owner or Contractor. The Architect's response to such requests shall be made in writing within any time limits agreed upon or otherwise with reasonable promptness.

§ 3.6.2.4 Interpretations and decisions of the Architect shall be consistent with the intent of, and reasonably inferable from, the Contract Documents and shall be in writing or in the form of drawings. When making such interpretations and decisions, the Architect shall endeavor to secure faithful performance by the Contractor, and shall not be liable for results of interpretations or decisions rendered in good faith. The Architect's decisions on matters relating to aesthetic effect shall be final if consistent with the intent expressed in the Contract Documents.

§ 3.6.2.5 Unless the Owner and Contractor designate another person to serve as an Initial Decision Maker, as that term is defined in AIA Document A201–2017, the Architect shall render initial decisions on Claims between the Owner and Contractor as provided in the Contract Documents.

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§ 3.6.3 Certificates for Payment to Contractor

§ 3.6.3.1 The Architect shall review and certify the amounts due the Contractor and shall issue certificates in such amounts. The Architect's certification for payment shall constitute a representation to the Owner, based on the Architect's evaluation of the Work as provided in Section 3.6.2 and on the data comprising the Contractor's Application for Payment, that, to the best of the Architect's knowledge, information and belief, the Work has progressed to the point indicated, the quality of the Work is in general accordance with the Contract Documents, and that the Contractor is entitled to payment in the amount certified. The foregoing representations are subject to (1) an evaluation of the Work for conformance with the Contract Documents upon Substantial Completion, (2) results of subsequent tests and inspections, (3) correction of minor deviations from the Contract Documents prior to completion, and (4) specific qualifications expressed by the Architect.

§ 3.6.3.2 The issuance of a Certificate for Payment shall not be a representation that the Architect has (1) made exhaustive or continuous on-site inspections to check the quality or quantity of the Work, (2) reviewed construction means, methods, techniques, sequences or procedures, (3) reviewed copies of requisitions received from Subcontractors and material suppliers and other data requested by the Owner to substantiate the Contractor's right to payment, or (4) ascertained how or for what purpose the Contractor has used money previously paid on account of the Contract Sum.

§ 3.6.3.3 The Architect shall maintain a record of the Applications and Certificates for Payment, copies of which Applications and Certificates for Payment shall be sent to the Owner with certifications of each signed by the Architect.

§ 3.6.4 Submittals

§ 3.6.4.1 The Architect shall review the Contractor's submittal schedule and shall not unreasonably delay or withhold approval of the schedule. The Architect's action in reviewing submittals shall be taken in accordance with the approved submittal schedule or, in the absence of an approved submittal schedule, within fifteen (15) days of receipt of the submittal while allowing sufficient time, in the Architect's professional judgment, to permit adequate review.

§ 3.6.4.2 In accordance with the Architect-approved submittal schedule, the Architect shall review and approve or take other appropriate action upon the Contractor's submittals such as Shop Drawings, Product Data and Samples, but only for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. Review of such submittals is not for the purpose of determining the accuracy and completeness of other information such as dimensions, quantities, and installation or performance of equipment or systems, which are the Contractor's responsibility. The Architect's approval of a specific item shall not indicate approval of an assembly of which the item is a component.

§ 3.6.4.3 If the Contract Documents specifically require the Contractor to provide professional design services or certifications by a design professional related to systems, materials, or equipment, the Architect shall specify the appropriate performance and design criteria that such services must satisfy. The Architect shall review and take appropriate action on Shop Drawings and other submittals related to the Work designed or certified by the Contractor's design professional, provided the submittals bear such professional's seal and signature when submitted to the Architect. The Architect's review shall be for the limited purpose of checking for conformance with information given and the design concept expressed in the Contract Documents. The Architect shall be entitled to rely upon, and shall not be responsible for, the adequacy and accuracy of the services, certifications, and approvals performed or provided by such design professionals.

§ 3.6.4.4 Subject to Section 4.2, the Architect shall review and respond to requests for information about the Contract Documents. The Architect shall set forth, in the Contract Documents, the requirements for requests for information. Requests for information shall include, at a minimum, a detailed written statement that indicates the specific Drawings or Specifications in need of clarification and the nature of the clarification requested. The Architect's response to such requests shall be made in writing within any time limits agreed upon, or otherwise within fifteen (15) days of receipt. If appropriate, the Architect shall prepare and issue supplemental Drawings and Specifications in response to the requests for information.

§ 3.6.4.5 The Architect shall maintain a record of submittals and copies of submittals supplied by the Contractor in accordance with the requirements of the Contract Documents.

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§ 3.6.5 Changes in the Work

§ 3.6.5.1 The Architect may order minor changes in the Work, upon notice to the Owner, that are consistent with the intent of the Contract Documents and do not involve an adjustment in the Contract Sum or an extension of the Contract Time. For all other changes in the Work the Architect must obtain the Owner’s written approval. Subject to Section 4.2, the Architect shall prepare Change Orders and Construction Change Directives for the Owner’s review and approval and execution in accordance with the Contract Documents.

§ 3.6.5.2 The Architect shall maintain records relative to changes in the Work.

§ 3.6.6 Project Completion

§ 3.6.6.1 The Architect shall:

1. conduct site observations and evaluations to determine the date of Substantial Completion and the date of final completion;
2. issue Certificates of Substantial Completion;
3. forward to the Owner, for the Owner’s review and records, written warranties and related documents required by the Contract Documents and received from the Contractor; and,
4. issue a final Certificate for Payment based upon a final observation and evaluation indicating that, to the best of the Architect’s knowledge, information, and belief, the Work complies with the requirements of the Contract Documents.

§ 3.6.6.2 The Architect’s site observations and evaluations shall be conducted with the Owner, unless the Owner authorizes differently, to check conformance of the Work with the requirements of the Contract Documents and to verify the accuracy and completeness of the list submitted by the Contractor of Work to be completed or corrected.

§ 3.6.6.3

When Substantial Completion has been achieved, the Architect shall inform the Owner about the balance of the Contract Sum remaining to be paid the Contractor, including the amount to be retained from the Contract Sum, if any, for final completion or correction of the Work.

(Paragraphs deleted)

ARTICLE 4 SUPPLEMENTAL AND ADDITIONAL SERVICES

§ 4.1 Supplemental Services

§ 4.1.1 The services listed below are not included in Basic Services but may be required for the Project, except as noted. The Architect shall provide the listed Supplemental Services only if specifically designated in the table below as the Architect’s responsibility, or if subsequently requested and authorized by Owner to be performed by Architect, and, in that case, the Owner shall compensate the Architect as provided in Section 11.2. Unless otherwise specifically addressed in this Agreement, if neither the Owner nor the Architect is designated, the parties agree that the listed Supplemental Service is not being provided for the Project.

(Designate the Architect’s Supplemental Services and the Owner’s Supplemental Services required for the Project by indicating whether the Architect or Owner shall be responsible for providing the identified Supplemental Service. Insert a description of the Supplemental Services in Section 4.1.2 below or attach the description of services as an exhibit to this Agreement.)

Supplemental Services	Responsibility <i>(Architect, Owner, or not provided)</i>
§ 4.1.1.1 Programming	Included in Basic Services
§ 4.1.1.2 Multiple preliminary designs	Included in Basic Services
§ 4.1.1.3 Measured drawings	Not provided
§ 4.1.1.4 Existing facilities surveys	Not Provided
§ 4.1.1.5 Site evaluation and planning	Included in Basic Services
§ 4.1.1.6 Building Information Model management responsibilities	Not provided
§ 4.1.1.7 Development of Building Information Models for post construction use	Not provided

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Supplemental Services	Responsibility <i>(Architect, Owner, or not provided)</i>
§ 4.1.1.8 Civil engineering	Not provided
§ 4.1.1.9 Landscape design	Not provided
§ 4.1.1.10 Architectural interior design	Included in Basic Services
§ 4.1.1.11 Value analysis	Not provided
§ 4.1.1.12 Detailed cost estimating beyond that required in Section 6.3	Not provided
§ 4.1.1.13 On-site project representation	Not provided
§ 4.1.1.14 Conformed documents for construction	Not provided
§ 4.1.1.15 As-designed record drawings	Not provided
§ 4.1.1.16 As-constructed record drawings	Not provided
§ 4.1.1.17 Post-occupancy evaluation	Not provided
§ 4.1.1.18 Facility support services	Not provided
§ 4.1.1.19 Tenant-related services	Not provided
§ 4.1.1.20 Architect's coordination of the Owner's consultants	Not provided
§ 4.1.1.21 Telecommunications/data design	Not provided
§ 4.1.1.22 Security evaluation and planning	Not provided
§ 4.1.1.23 Commissioning	Not provided
§ 4.1.1.24 Sustainable Project Services pursuant to Section 4.1.3	Not provided
§ 4.1.1.25 Fast-track design services	Not provided
§ 4.1.1.26 Multiple bid packages	Not provided
§ 4.1.1.27 Historic preservation	Not provided
§ 4.1.1.28 Furniture, furnishings, and equipment design	Not provided
§ 4.1.1.29 Other services provided by specialty Consultants	Not provided
§ 4.1.1.30 Other Supplemental Services	Not provided
	Not provided

§ 4.1.2 Description of Supplemental Services

§ 4.1.2.1 A description of each Supplemental Service identified in Section 4.1.1 as the Architect's responsibility is provided below.

(Describe in detail the Architect's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit. The AIA publishes a number of Standard Form of Architect's Services documents that can be included as an exhibit to describe the Architect's Supplemental Services.)

§ 4.1.2.2 A description of each Supplemental Service identified in Section 4.1.1 as the Owner's responsibility is provided below.

(Describe in detail the Owner's Supplemental Services identified in Section 4.1.1 or, if set forth in an exhibit, identify the exhibit.)

§ 4.1.3 If the Owner identified a Sustainable Objective in Article 1, the Architect shall provide, as a Supplemental Service, the Sustainability Services required in AIA Document E204™-2017, Sustainable Projects Exhibit, attached to this Agreement. The Owner shall compensate the Architect as provided in Section 11.2.

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§ 4.2 Architect's Additional Services

The Architect may provide Additional Services after execution of this Agreement without invalidating the Agreement. Except for services required due to the fault of the Architect, any Additional Services provided in accordance with this Section 4.2 shall entitle the Architect to compensation pursuant to Section 11.3 and an appropriate adjustment in the Architect's schedule.

§ 4.2.1 Upon recognizing the need to perform the following Additional Services, the Architect shall notify the Owner with reasonable promptness and explain the facts and circumstances giving rise to the need. The Architect shall not proceed to provide the following Additional Services until the Architect receives the Owner's written authorization

- .1 Services necessitated by a change in the Initial Information, previous instructions or approvals given by the Owner, or a material change in the Project including , but not limited to size, quality, complexity, the Owner's schedule or budget for Cost of the Work, or procurement or delivery method;
- .2 Services necessitated by the enactment or revision of codes, laws, or regulations, including changing or editing previously prepared Instruments of Service;
- .3 Changing or editing previously prepared Instruments of Service necessitated by the enactment or revisions of codes, laws or regulations or by official interpretations of applicable codes, laws or regulations that occur after the Instruments of Service are prepared and/or could not have been known by the Architect through the exercise of a reasonable standard of care prior to the time the original Instruments of Service were prepared;
- .4 Services necessitated by decisions of the Owner not rendered in a timely manner or any other failure of performance on the part of the Owner or the Owner's consultants or contractors;
- .5 Preparation of design and documentation for alternate bid or proposal requests proposed by the Owner;

(Paragraph deleted)

- .6 Preparation for, and attendance at, a dispute resolution proceeding or legal proceeding, except where the Architect is party thereto;

(Paragraph deleted)

- .7 Consultation concerning replacement of Work resulting from fire or other cause during construction; or,
- .8 Assistance to the Initial Decision Maker, if other than the Architect.

If the Architect believes it is entitled to additional compensation for services the Architect believes are needed under this Section 4.2.1 or for other services requested by the Owner, the Architect shall notify the Owner in writing with reasonable promptness and (1) explain the basis of the Architect's belief that such services are outside the scope of the Basic Services and qualify as Additional Services, and (2) provide an estimate of the probable cost of such services and probable impact, if any, on the schedules. The Architect shall not provide any services for which the Architect believes it is entitled to additional compensation until the Architect receives the Owner's written authorization, which authorization shall either (i) acknowledge that the Architect is entitled to additional compensation under Section 11.3, or (ii) deny that the Architect is entitled to additional compensation and services are not provided.

§ 4.2.2 To avoid delay in the Construction Phase, the Architect shall proceed to provide the following Additional Services, but immediately notify the Owner and explain the facts and circumstances giving rise to the need to provide the Additional Services. If, upon receipt of the Architect's notice, the Owner determines that all or parts of the services are not required, the Owner shall give prompt written notice to the Architect of the Owner's determination. The Owner shall compensate the Architect for the services provided prior to the Architect's receipt of the Owner's notice.

- .1 Responding to the Contractor's requests for information that are not prepared in accordance with the Contract Documents or where such information is available to the Contractor from a careful study and comparison of the Contract Documents, field conditions, other Owner-provided information, Contractor-prepared coordination drawings, or prior Project correspondence or documentation;
- .2 Preparing Change Orders and Construction Change Directives that require the preparation or revision of Instruments of Service;
- .3 Evaluating more than ten (10) formal claims as the Initial Decision Maker; or,
- .4 Making subsequent revisions to Instruments of Service resulting from: .substitutions proposed by the Owner or Contractor.

§ 4.2.3 The Architect shall provide Construction Phase Services exceeding the limits set forth below as Additional Services. When the limits below are reached, the Architect shall notify the Owner:

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- .1 Two (2) reviews of each Shop Drawing, Product Data item, sample and similar submittals of the Contractor
- .2 Minimum of biweekly (every other week) visits to the site by the Architect during construction
- .3 Two (2) observations for any portion of the Work to determine whether such portion of the Work is substantially complete in accordance with the requirements of the Contract Documents
- .4 Two (2) observations for any portion of the Work to determine final completion.

§ 4.2.4 Except for services required under Section 3.6.6.5 and those services that do not exceed the limits set forth in Section 4.2.3, Construction Phase Services provided more than 60 days after (1) the date of Substantial Completion of the Work shall be compensated as Additional Services to the extent the Architect incurs additional cost in providing those Construction Phase Services.

§ 4.2.5 If all services covered by this Agreement have not been completed within one hundred (100) days of the date of Substantial Completion, through no fault of the Architect, extension of the Architect's services beyond that time shall be compensated as Additional Services.

ARTICLE 5 OWNER'S RESPONSIBILITIES

§ 5.1 Unless otherwise provided for under this Agreement, the Owner shall provide information in a timely manner regarding requirements for and limitations on the Project, including a written program, which shall set forth the Owner's objectives; schedule; constraints and criteria, including space requirements and relationships; flexibility; expandability; special equipment; systems; and site requirements. If the Owner requests that the Architect assist in the Programming, this shall be furnished as an Additional Service as provided for in 4.1.1.1. above.

§ 5.2 The Owner shall consult with the Architect to assist it in establishing and periodically updating the Owner's budget for the Project, including (1) the budget for the Cost of the Work as defined in Section 6.1; (2) the Owner's other costs; and, (3) reasonable construction and estimate contingencies related to all of these costs. The Owner shall update the Owner's budget for the Project as necessary throughout the duration of the Project until final completion. If the Owner increases or decreases the Owner's budget for the Cost of the Work, the Owner shall notify the Architect. The Owner and the Architect shall thereafter agree to a corresponding change in the Project's scope and quality, and equitably negotiate adjustments to the Architect's compensation.

§ 5.3 The Owner shall identify a single representative authorized to act on the Owner's behalf to the extent permitted by law with respect to the Project. The Owner shall render decisions and approve the Architect's submittals in a timely manner in order to avoid unreasonable delay in the orderly and sequential progress of the Architect's services.

§ 5.4 The Owner shall furnish surveys to describe physical characteristics, legal limitations and utility locations for the site of the Project, and a written legal description of the site. The surveys and legal information shall include, as applicable, grades and lines of streets, alleys, pavements and adjoining property and structures; designated wetlands; adjacent drainage; rights-of-way, restrictions, easements, encroachments, zoning, deed restrictions, boundaries and contours of the site; locations, dimensions, and other necessary data with respect to existing buildings, other improvements and trees; and information concerning available utility services and lines, both public and private, above and below grade, including inverts and depths. All the information on the survey shall be referenced to a Project benchmark.

§ 5.5 The Owner shall furnish services of any necessary geotechnical engineers, which may include, but are not limited to test borings, test pits, determinations of soil bearing values, percolation tests, evaluations of hazardous materials, seismic evaluation, ground corrosion tests and resistivity tests, including necessary operations for anticipating subsoil conditions, with written reports and appropriate recommendations.

§ 5.6 The Owner shall provide the Supplemental Services designated as the Owner's responsibility in Section 4.1.1.

§ 5.7 If the Owner identified a Sustainable Objective in Article 1, the Owner shall fulfill its responsibilities as required in AIA Document E204™-2017, Sustainable Projects Exhibit, attached to this Agreement.

§ 5.8 The Owner shall coordinate the services of its own consultants with those services provided by the Architect. Upon the Architect's request, the Owner shall furnish copies of the scope of services in the contracts between the Owner and the Owner's consultants. The Owner shall furnish the services of consultants other than those designated as

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the responsibility of the Architect in this Agreement, or authorize the Architect to furnish them as an Additional Service, when the Architect requests such services and demonstrates that they are reasonably required by the scope of the Project. The Owner shall require that its consultants and contractors maintain insurance, including professional liability insurance, as appropriate to the services or work provided.

§ 5.9 The Owner shall furnish tests, inspections and reports required by law or the Contract Documents, such as structural, mechanical, and chemical tests, tests for air and water pollution, and tests for hazardous materials

§ 5.10 The Owner shall furnish all legal, insurance and accounting services, including auditing services, that may be reasonably necessary at any time for the Project to meet the Owner's needs and interests.

§ 5.11 The Owner shall provide prompt written notice to the Architect if the Owner becomes aware of any fault or defect in the Project, including errors, omissions or inconsistencies in the Architect's Instruments of Service. However, Owner shall have no responsibility to inspect the Project or the Architect's Instruments of Service for defects.

§ 5.12 The Owner shall include the Architect in all communications with the Contractor that directly relate to or affect the Architect's services or professional responsibilities. The Owner shall promptly notify the Architect of the substance of any direct communications between the Owner and the Contractor otherwise relating to the Project. Communications by and with the Architect's consultants shall be through the Architect. The Architect shall promptly provide the Owner with copies of any direct communication it has with the Contractor regarding any performance by the Contractor under the Construction Documents, including, but not limited to, requests for information and Change Order proposals that may affect the design or cost of the Project or may require approval or other actions by the Owner.

§ 5.13 Before executing the Contract for Construction, the Owner with the assistance of the Architect shall coordinate the Architect's duties and responsibilities set forth in the Contract for Construction with the Architect's services set forth in this Agreement. The Owner shall provide the Architect a copy of the executed agreement between the Owner and Contractor, including the General Conditions of the Contract for Construction.

§ 5.14 The Owner shall provide the Architect access to the Project site prior to commencement of the Work and shall obligate the Contractor to provide the Architect access to the Work wherever it is in preparation or progress.

(Paragraph deleted)

ARTICLE 6 COST OF THE WORK

§ 6.1 For purposes of this Agreement, the Cost of the Work shall be the total cost to the Owner to construct all elements of the Project designed or specified by the Architect and shall include contractors' general conditions costs, overhead and profit. The Cost of the Work does not include the compensation of the Architect; the costs of the land, rights-of-way, financing, or contingencies for changes in the Work; or other costs that are the responsibility of the Owner.

§ 6.2 The Owner's budget for the Cost of the Work is provided in Initial Information, and shall be adjusted throughout the Project as required under Sections 5.2, 6.4 and 6.5. Evaluations of the Owner's budget for the Cost of the Work, and the preliminary estimate of the Cost of the Work and updated estimates of the Cost of the Work, prepared by the Architect, represent the Architect's judgment as a design professional. It is recognized, however, that neither the Architect nor the Owner has control over the cost of labor, materials, or equipment; the Contractor's methods of determining bid prices; or competitive bidding, market, or negotiating conditions. Accordingly, the Architect cannot and does not warrant or represent that bids or negotiated prices will not vary from the Owner's budget for the Cost of the Work, or from any estimate of the Cost of the Work, or evaluation, prepared or agreed to by the Architect.

§ 6.3 In preparing estimates of the Cost of Work, the Architect shall be permitted to include contingencies for design, bidding, and price escalation; to determine what materials, equipment, component systems, and types of construction are to be included in the Contract Documents; to recommend reasonable adjustments in the program and scope of the Project; and to include design alternates as may be necessary to adjust the estimated Cost of the Work to meet the Owner's budget. The Architect's estimated Cost of the Work shall be based on current area, volume or similar conceptual estimating techniques. If the Owner requires a detailed estimate of the Cost of the Work, the Architect shall provide such an estimate, if identified as the Architect's responsibility in Section 4.1.1, as a Supplemental Service.

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§ 6.4 If, through no fault of the Architect, the Bidding Phase has not commenced within ninety (90) days after the Architect submits the Construction Documents to the Owner, the Owner's budget for the Cost of the Work shall be adjusted to reflect changes in the general level of prices in the applicable construction market

§ 6.5 If at any time the Architect's estimate of the Cost of the Work exceeds the Owner's budget for the Cost of the Work, the Architect shall make appropriate recommendations to the Owner to adjust the Project's size, quality, or budget for the Cost of the Work, and the Owner, shall cooperate with the Architect in making such adjustments.

§ 6.6 If the Owner's budget for the Cost of the Work at the conclusion of the Construction Documents Phase Services is exceeded by the lowest responsive, responsible bid, the Owner shall

- .1 give written approval of an increase in the budget for the Cost of the Work;
- .2 authorize rebidding or renegotiating of the Project within a reasonable time;
- .3 terminate in accordance with Section 9.5;
- .4 in consultation with the Architect, revise the Project program, scope, or quality as required to reduce the Cost of the Work; or,
- .5 implement any other mutually acceptable alternative.

(Paragraph deleted)

ARTICLE 7 COPYRIGHTS AND LICENSES

§ 7.1 The Architect and the Owner warrant that in transmitting Instruments of Service, or any other information, the transmitting party is the copyright owner of such information or has permission from the copyright owner to transmit such information for its use on the Project.

§ 7.2 The Owner acknowledges the Architect's construction documents, including electronic files, as instruments of professional services. Nevertheless, the final construction documents prepared under this Agreement shall become the property of the Owner upon completion of the services or termination of this Agreement if payment in full of all monies then due to the Architect prior to completion or termination have been made by the Owner. The Owner shall notify Architect in writing prior to Owner's modifications and/or reuse of the instruments of service for the Project. The Owner's or its retained agent's or representative's modification and/or reuse of the Instruments of Service for the Project without written authorization of the Architect will be at the Owner's and/or other retained entities sole risk and without liability or legal exposure to the Architect. The Owner agrees, to the fullest extent permitted by law, to defend, indemnify and hold harmless the Architect, its officers, directors, employees and subconsultants (collectively, Architect) against any damages, liabilities or costs, including reasonable attorneys' fees and defense costs, arising from, the unauthorized reuse or modification of the construction documents by the Owner or any person or entity that acquires or obtains the construction documents from or through the Owner without the prior written authorization of the Architect.

§ 7.3 The aforementioned Submission or distribution of documents to meet official regulatory requirements or for similar legal filing purposes in connection with the Project is not to be construed as publication in derogation of the Owner's reserved rights. The Architect shall be permitted to retain copies, including reproducible copies or electronic data, of the Instruments of Service for the Project.

(Paragraphs deleted)

ARTICLE 8 CLAIMS AND DISPUTES

§ 8.1 General

§ 8.1.1 The Owner and Architect shall commence all claims and causes of action against the other and arising out of or related to this Agreement, whether in contract, tort, or otherwise, in accordance with the requirements of the binding dispute resolution method selected in this Agreement and within the period specified by applicable law, but in any case not more than 8 years after the date of Final Acceptance of the Work. The Owner and Architect waive all claims and causes of action not commenced in accordance with this Section 8.1.1.

§ 8.1.2 To the extent damages are covered by property insurance, the Owner and Architect waive all rights against each other and against the contractors, consultants, agents, and employees of the other for damages, except such rights as they may have to the proceeds of such insurance as set forth in AIA Document A201–2017, General Conditions of the Contract for Construction. The Owner or the Architect, as appropriate, shall require of the contractors, consultants, agents, and employees of any of them, similar waivers in favor of the other parties enumerated herein.

(Paragraph deleted)

§ 8.2 Mediation

§ 8.2.1 The Owner and Architect shall endeavor in good faith to resolve claims, disputes and other matters in question between them by mutual agreement and may, by mutual agreement and in their discretion, submit same to non-binding mediation (mediation). Requests for mediation shall be given in writing to the other party to this Agreement. If the Owner and Architect are unable to mutually agree upon a mediator in writing within sixty (60) days of receiving the written request for mediation, either party may then institute legal or equitable proceedings. Mediation shall be voluntary only and shall not be a prerequisite to litigation or other means of dispute resolution.

(Paragraph deleted)

§ 8.2.3 The parties shall share the mediator's fee and any filing fees equally. The non-binding mediation shall be held in the place where the Project is located, unless another location is mutually agreed upon.

§ 8.2.4 If the parties do not resolve a dispute through non-binding mediation pursuant to this Section 8.2, the method of binding dispute resolution shall be the following:

(Check the appropriate box.)

- Arbitration pursuant to Section 8.3 of this Agreement
- Litigation in a court of competent jurisdiction
- Other: *(Specify)*

If the Owner and Architect do not select a method of binding dispute resolution, or do not subsequently agree in writing to a binding dispute resolution method other than litigation, the dispute will be resolved in a court of competent jurisdiction.

(Paragraphs deleted)

ARTICLE 9 TERMINATION OR SUSPENSION

§ 9.1 If the Owner fails to make payments to the Architect in accordance with this Agreement, such failure shall be considered substantial nonperformance and cause for termination or, at the Architect's option, cause for suspension of performance of services under this Agreement except that payment may be withheld from the Architect for the Architect's substantial noncompliance or nonperformance determined in accordance with the terms of this Agreement, without penalty to Owner for such withholding. If the Architect elects to suspend services, the Architect shall give seven days' written notice to the Owner before suspending services. In the event of a suspension of services, the Architect shall have no liability to the Owner for delay or damage caused the Owner because of such suspension of services. Before resuming services, the Owner shall pay the Architect all sums due prior to suspension and any expenses incurred in the interruption and resumption of the Architect's services. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted.

§ 9.2 If the Owner suspends the Project the Architect shall be compensated for services performed prior to notice of such suspension. When the Project is resumed, the Architect shall be compensated for reasonable and documented expenses incurred in the interruption and resumption of the Architect's services on the Project. The Architect's fees for the remaining services and the time schedules shall be equitably adjusted for the resumed Project.

§ 9.3 If the Owner suspends the Project for more than ninety (90) cumulative days for reasons other than the fault of the Architect, the Architect may terminate this Agreement giving not less than seven (7) days' written notice.

§ 9.4 Either party may terminate this Agreement upon not less than seven days' written notice should the other party fail substantially to perform in accordance with the terms of this Agreement through no fault of the party initiating the termination.

§ 9.5 The Owner may terminate this Agreement upon not less than seven (7) days' written notice to the Architect for the Owner's convenience and without cause.

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§ 9.6 If the Owner terminates this Agreement for its convenience pursuant to Section 9.5, or the Architect terminates this Agreement pursuant to Section 9.3, the Owner shall compensate the Architect for services performed prior to termination, together with documented Reimbursable Expenses incurred prior to termination.

§ 9.7
(Paragraphs deleted)

The Owner's rights to use the Architect's Instruments of Service in the event of a termination of this Agreement are set forth in Article 7 and Section 11.9. The termination of this Agreement shall not relieve either the Owner or the Architect of any obligation previously accrued. The following provisions of this Agreement, and any other provisions that by their terms so provide, shall specifically survive any such termination; Section 3.1.13, Article 7, Article 8, Article 10, and Article 12.

§ 9.8 In the event the Owner's desires, recommends or requests the Architect to specify certain materials, building systems, components or other elements of construction, which in the professional judgment of the Architect would not be appropriate for use in the Project, including, but not limited to, the health or safety the Owner, appropriate building or material performance or utilization, or due to legal or Code violations, the Architect may terminate the Contract and the Owner shall compensate the Architect for the work completed to date in accordance with the schedule set forth in Section 11.5. The Architect and Owner shall determine the extent of Work performed based on a variety of factors, including: 1) documentation and other information received by Owner from Architect, 2) a review of the time records kept by the Architect and 3) visual review and inspection by of Work performed by the Architect. If the parties cannot mutually agree as to the amount of compensation due the Architect, the parties shall by mutual agreement select a neutral third party to review and assess the Architect's Work to ascertain the value thereof. The parties shall split the cost of the third party's independent analysis and the decision of the third party shall be final.

(Paragraph deleted)

§ 9.9 Upon mutual agreement of both parties, upon receipt and acceptance of not less than thirty (30) days written notice, the Agreement may be terminated on an agreed date before the end of the Agreement period without penalty to either party.

§ 9.10 The Owner and Architect's rights set forth in this Article 9 are in addition to and without prejudice to their other rights and remedies provided by law.

ARTICLE 10 MISCELLANEOUS PROVISIONS

§ 10.1 This Agreement shall be governed by the laws of the State of Iowa . Except as otherwise agreed between the parties, all legal and equitable proceedings, controversies or disputes arising from this Agreement shall be venued in the Iowa District Court for Webster County.

§ 10.2 Terms in this Agreement shall have the same meaning as those in AIA Document A201–2017, General Conditions of the Contract for Construction as modified.

§ 10.3 The Owner and Architect, respectively, bind themselves, their agents, successors, assigns, and legal representatives to this Agreement. Neither the Owner nor the Architect shall assign this Agreement without the written consent of the other.

§ 10.4 If the Owner requests the Architect to execute certificates, the proposed language of such certificates shall be submitted to the Architect for review at least 14 days prior to the requested dates of execution.. The Architect shall not be required to execute certificates or consents that would require knowledge, services, or responsibilities beyond the scope of this Agreement or cause the Architect to incur additional cost.

§ 10.5 Nothing contained in this Agreement shall create a contractual relationship with, or a cause of action in favor of, a third party against either the Owner or Architect.

§ 10.6 Unless otherwise required in this Agreement, the Architect shall have no responsibility for the discovery, presence, handling, removal or disposal of, or exposure of persons to, hazardous materials or toxic substances in any form at the Project site.

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§10.6.1 Definition of Hazardous Materials – As used in this Agreement, the term hazardous materials shall mean any substances, including but not limited to asbestos, toxic or hazardous waste, PCB's, combustible gases and materials, petroleum or radioactive materials (as each of these is defined in applicable federal statutes) or any other substances under any conditions and in such quantities as would pose a substantial danger to persons or property exposed to such substances at or near the Project site.

§10.6.2 Hazardous Materials – Suspension of Services - Both parties acknowledge that the Architect's scope of services does not include any services related to the presence of any hazardous or toxic materials. In the event the Architect or any other party encounters any hazardous or toxic materials, or should it become known to the Architect that such materials may be present on or about the jobsite or any adjacent areas that may affect the performance of the Architect's services, the Architect may, at its option and without liability for consequential or any other damages, suspend performance of its services under this Agreement until the Owner retains appropriate consultants or contractors to identify and abate or remove the hazardous or toxic materials and warrants that the jobsite is in full compliance with all applicable laws and regulations.

§10.6.3 Hazardous Materials Indemnity – The Owner agrees, notwithstanding any other provision of this Agreement, to the fullest extent permitted by law, to indemnify and hold harmless the Architect, its officers, partners, employees and consultants (collectively, Project Team) from and against any and all claims, suits, demands, liabilities, losses, damages or costs, including reasonable attorney's fees and defense costs arising out of or in any way connected with the detection, presence, handling, removal, abatement, or disposal of any asbestos or hazardous or toxic substances, products or materials that exist on, about or adjacent to the Project site (including any and all buildings), whether liability arises under breach of contract or warranty, tort, including negligence, strict liability or statutory liability or any other cause of action, except for the sole negligence or willful misconduct of the Architect.

§ 10.7 The Architect shall have the right to include photographic or artistic representations of the design of the Project among the Architect's promotional and professional materials. The Architect shall be given reasonable access to the completed Project to make such representations. However, the Architect's materials shall not include the Owner's confidential or proprietary information. The Owner shall provide professional credit for the Architect in the Owner's promotional materials for the Project. This Section 10.7 shall survive the termination of this Agreement unless the Owner terminates this Agreement for cause pursuant to Section 9.4.

§ 10.8 If the Architect or Owner receives information specifically designated as "confidential" or "business proprietary," the receiving party shall keep such information strictly confidential and shall not disclose it to any other person except as set forth in Section 10.8.1. This Section 10.8 shall survive the termination of this Agreement.

§ 10.8.1 The receiving party may disclose "confidential" or "business proprietary" information after 7 days' notice to the other party, when required by law, arbitrator's order, or court order, including a subpoena or other form of compulsory legal process issued by a court or governmental entity, or to the extent such information is reasonably necessary for the receiving party to defend itself in any dispute. The receiving party may also disclose such information to its employees, consultants, or contractors in order to perform services or work solely and exclusively for the Project, provided those employees, consultants and contractors are subject to the restrictions on the disclosure and use of such information as set forth in this Section 10.8.

§ 10.9 The invalidity of any provision of the Agreement shall not invalidate the Agreement or its remaining provisions. If it is determined that any provision of the Agreement violates any law, or is otherwise invalid or unenforceable, then that provision shall be revised to the extent necessary to make that provision legal and enforceable. In such case the Agreement shall be construed, to the fullest extent permitted by law, to give effect to the parties' intentions and purposes in executing the Agreement.

ARTICLE 11 COMPENSATION

§ 11.1 For the Architect's Basic Services described under Article 3, the Owner shall compensate the Architect as follows:

Lump Sum Fee \$321,000 (includes consultants fees), plus Expenses as indicated in Article 11.7 below.

(Paragraphs deleted)

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This compensation is based on a project construction cost of \$2,750,000. If the construction cost is increased by the Owner, compensation will be increased proportionately to the construction cost.

§ 11.2 For the Architect’s Supplemental Services designated in Section 4.1.1 and for any Sustainability Services required pursuant to Section 4.1.3, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation. If necessary, list specific services to which particular methods of compensation apply.)

Hourly based on rates set forth in Section 11.7 below

§ 11.3 For Additional Services that may arise during the course of the Project, including those under Section 4.2, the Owner shall compensate the Architect as follows:
(Insert amount of, or basis for, compensation.)

Hourly based on rates set forth in Section 11.7 below

§ 11.4 Compensation for Supplemental and Additional Services of the Architect’s consultants when not included in Section 11.2 or 11.3, shall be the amount invoiced to the Architect plus zero percent (0 %), or as follows:
(Insert amount of, or basis for computing, Architect’s consultants’ compensation for Supplemental or Additional Services.)

§ 11.5 When compensation for Basic Services is based on a stipulated sum or a percentage basis, the proportion of compensation for each phase of services shall be as follows:

Schematic Design Phase	Twenty	percent (20	%)
Design Development Phase	Fifteen	percent (15	%)
Construction Documents Phase	Thirty-Five	percent (35	%)
Procurement Phase	Five	percent (5	%)
Construction Phase (through Substantial Completion)	Twenty-Five	percent (25	%)
<i>(Row deleted)</i>				
Total Basic Compensation	one hundred	percent (100	%)

§ 11.6 When compensation identified in Section 11.1 is on a percentage basis, progress payments for each phase of Basic Services shall be calculated by multiplying the percentages identified in this Article by the Owner’s most recent budget for the Cost of the Work. Compensation paid in previous progress payments shall not be adjusted based on subsequent updates to the Owner’s budget for the Cost of the Work.

§ 11.6.1 When any portions of the Project are deleted or otherwise not constructed, compensation for those portions of the Project shall be payable to the extent services are performed on those portions, in accordance with the schedule set forth in Section 11.5 based on (1) the lowest responsive, responsible bid, or (2) if no such bid is received, the most recent estimate of the Cost of the Work for such portions of the Project. The Architect shall be entitled to compensation in accordance with this Agreement for all services performed whether or not the Construction Phase is commenced.

§ 11.7 The 2026 hourly billing rates for services of the Architect and the Architect’s consultants are set forth below. The rates shall be adjusted in accordance with the Architect’s and Architect’s consultants’ normal review practices, with copies of adjusted rates provided to the Owner at least fourteen (14) days prior to the rates becoming effective.
(If applicable, attach an exhibit of hourly billing rates or insert them below.)

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Employee or Category

PRINCIPAL	\$210
ENGINEER III	\$190
ENGINEER II	\$170
ENGINEER I	\$160
ENGINEERING STAFF III	\$160
ENGINEERING STAFF II	\$130
ENGINEERING STAFF I	\$120
ENGINEERING INTERN	\$75
ARCHITECT III	\$180
ARCHITECT II	\$150
ARCHITECT I	\$120
ARCHITECTURAL STAFF III	\$120
ARCHITECTURAL STAFF II	\$110
ARCHITECTURAL STAFF I	\$100
ARCHITECTURAL INTERN	\$75
REGISTERED INTERIOR DESIGNER III	\$140
REGISTERED INTERIOR DESIGNER II	\$130
REGISTERED INTERIOR DESIGNER I	\$120
INTERIOR DESIGNER III	\$115
INTERIOR DESIGNER II	\$110
INTERIOR DESIGNER I	\$100
INTERIOR DESIGN INTERN	\$75
TECHNICIAN III	\$120
TECHNICIAN II	\$100
TECHNICIAN I	\$75
EDUCATIONAL PLANNING SOLUTION LEADER	\$180
BUSINESS DEVELOPMENT MANAGER	\$120
BUSINESS MANAGER	\$100
MARKETING & PROPOSAL DIRECTOR	\$100

Reimbursable Expenses	
Mileage	\$0.72.5/per mile
Black & White Copies	\$0.10/Each
Color Copies	\$0.55/Each
Other Reimbursable Expenses	At actual cost

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§ 11.8 Compensation for Reimbursable Expenses

§ 11.8.1 Reimbursable Expenses are in addition to compensation for Basic, Supplemental, and Additional Services and include expenses incurred by the Architect and the Architect's consultants directly related to the Project, as follows:

- .1 Owner approved transportation and authorized out-of-town travel and subsistence;
- .2 Long distance services, dedicated data and communication services, teleconferences, Project web sites, and extranets;
- .3 Permitting and other fees required by authorities having jurisdiction over the Project;
- .4 Printing, reproductions, plots, and standard form documents;
- .5 Postage, handling, and delivery;
- .6 Expense of overtime work requiring higher than regular rates, if authorized in advance by the Owner;
- .7 Renderings, physical models, mock-ups, professional photography, and presentation materials requested by the Owner or required for the Project;

(Paragraphs deleted)

The Architect shall provide complete documentation, including copies of all invoices paid by the Architect, for those expenses that are to be reimbursed.

§ 11.8.2 For Reimbursable Expenses the compensation shall be the expenses incurred by the Architect and the Architect's consultants plus zero percent (0 %) of the expenses incurred.

§ 11.8.2.1 Mileage reimbursement rate for 2026, \$0.72.5/mile, subject to annual adjustment.

§ 11.9 Architect's Insurance. If the types and limits of coverage required in Section 2.5 are in addition to the types and limits the Architect normally maintains, the Owner shall pay the Architect for the additional costs incurred by the Architect for the additional coverages as set forth below:

(Insert the additional coverages the Architect is required to obtain in order to satisfy the requirements set forth in Section 2.5, and for which the Owner shall reimburse the Architect.)

§ 11.10 Payments to the Architect

§ 11.10.1 Initial Payments

§ 11.10.1.1 An initial payment of zero (\$ 0) shall be made upon execution of this Agreement and is the minimum payment under this Agreement. It shall be credited to the Owner's account in the final invoice.

§ 11.10.1.2 If a Sustainability Certification is part of the Sustainable Objective, an initial payment to the Architect of (\$) shall be made upon execution of this Agreement for registration fees and other fees payable to the Certifying Authority and necessary to achieve the Sustainability Certification. The Architect's payments to the Certifying Authority shall be credited to the Owner's account at the time the expense is incurred.

§ 11.10.2 Progress Payments

§ 11.10.2.1 Unless otherwise agreed, payments for services shall be made monthly in proportion to services performed. Payments are due and payable upon presentation of the Architect's invoice. Amounts unpaid thirty-one (31) days after the invoice date shall bear interest at the rate entered below.

(Insert rate of monthly or annual interest agreed upon.)

18 % annually

§ 11.10.2.2 The Owner shall not withhold amounts from the Architect's compensation to impose a penalty or liquidated damages on the Architect, or to offset sums requested by or paid to contractors for the cost of changes in the Work, unless the Architect agrees or has been found liable for the amounts in a binding dispute resolution proceeding. However, payments may be withheld from the Architect for the Architect's substantial noncompliance or nonperformance in accordance with the terms of this Agreement.

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§ 11.10.2.3 Records of Reimbursable Expenses, expenses pertaining to Supplemental and Additional Services, and services performed on the basis of hourly rates shall be available to the Owner at mutually convenient times.

§ 11.10.2.4 The Architect shall keep full and detailed accounts and exercise such controls as may be necessary for proper financial management under this Agreement, which such accounting and control systems must be provided to Owner upon request.

§ 11.10.2.5 The Architect shall preserve the Records for a period of ten (10) years after final payment or for such longer period as required by any applicable law, provided, however, that if a Claim is asserted during said ten (10) year period then the Architect shall retain all such Records until the Claim has been resolved.

§ 11.10.2.6 The Architect shall require all entities to whom it made payments for services provided under this Agreement to comply with the provisions of Section 11.10.4 by insertion of the requirements contained in such section in any written agreement between the Architect and such entity.

ARTICLE 12 SPECIAL TERMS AND CONDITIONS

Special terms and conditions that modify this Agreement are as follows:
(Include other terms and conditions applicable to this Agreement.)

§12.1: ADA Compliance: The Americans with Disabilities Act (ADA) provides that it is a violation of the ADA to design and construct a project that does not meet the accessibility and usability requirements of the ADA unless it can be demonstrated that it is structurally impractical to meet such requirements. The Owner understands that the requirements of the ADA will be subject to various and possibly contradictory interpretations. The Architect, therefore, will use reasonable professional efforts and judgment to interpret applicable ADA requirements and other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the Project. The Architect, however, cannot and does not warrant or guarantee that the Owner's Project will comply with all interpretations of ADA requirements and/or requirements of other federal, state and local laws, rules, codes, ordinances and regulations as they apply to the Project under the ADA. The Owner agrees to hold the Architect harmless and free from liability in the event that the project does not comply with all interpretations of the ADA and other handicapped codes, rules, laws, ordinances and regulations.

§ 12.2 Indemnification: The Architect agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Owner against all damages or liabilities, including reasonable attorney's fees, to the extent caused by the Architect's negligent error or omission in the performance of professional services required for any selected Project including any plan or specification within the responsibility of the Architect or to any breach of duty or obligation assumed by or required under this Agreement and that of its subconsultants or anyone for whom the Architect is legally liable. The Client agrees, to the fullest extent permitted by law, to indemnify and hold harmless the Architect, its officers, directors, employees and subconsultants against all damages, liabilities or costs, including reasonable attorneys' fees and defense costs, to the extent caused by the Client's negligent acts in connection with this Agreement.

Neither the Owner nor the Architect shall be obligated to indemnify the other party in any manner whatsoever for the other party's own negligence.

§ 12.2.1 If a suit, action, arbitration or other legal proceeding is instituted in connection with or arising out of this Agreement or to interpret or enforce any rights under this Agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney fees, costs, expert witness fees and litigation expenses incurred by the prevailing party, including those incurred on appeal. For purposes of this section, and in cases involving comparative fault, the "prevailing party" shall be considered the party to this Agreement found to be the least percentage at fault. In cases where comparative fault is found, the prevailing party shall be entitled to recover from the non-prevailing only that percentage of its attorney's fees, costs, expert fees and litigation/appeal expenses, equal to the percentage of fault of the non-prevailing party.

§ 12.3 If litigation is instituted in connection with any controversy arising out of this Agreement or to interpret or enforce any rights under this Agreement, the prevailing party shall be entitled to recover from the non-prevailing party all attorney fees, costs, expert witness fees and litigation expenses incurred by the prevailing party, including those incurred on appeal.

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§ 12.4 Limitation of Liability: In recognition of the relative risks and benefits of a Project to both the Owner and the Architect, the risks have been allocated such that the Owner agrees to the fullest extent permitted by law, to limit the liability of the Architect to the Owner for each separate Project governed by this Agreement for any and all claims, losses, costs, damages of any nature whatsoever from any cause or causes, excluding attorney's fees and costs and expert witness fees and costs, so that the total aggregate liability of the Architect under this Agreement for each Project shall not exceed the greater amount of one million dollars (\$1,000,000).

§12.5: Contingency: The Owner and the Architect agree that certain increased costs and changes may be required because of possible omissions, ambiguities or inconsistencies in the drawings and specifications prepared by the Architect and/or their consultants. The Owner agrees to set aside a reserve fund as a contingency to be used as required to pay for any such increased costs and changes. This contingency shall not relieve the Architect of any independent liability which may be found as a result of any errors or omissions in the drawings or specifications.

§12.6: Unauthorized Changes: The Owner agrees to include in any contracts for construction appropriate language drafted by the Architect, and reviewed and approved by the Owner or its designee, that prohibits the Contractor or any subcontractor of any tier from making any changes or modifications to the Architect's construction documents without prior written approval of the Architect and that further requires the Contractor to indemnify both the Architect and the Owner from any liability or cost arising from such changes made without such proper authorization.

§12.7: Changed Conditions: If during the term of this Agreement, circumstances or conditions that were not originally contemplated by or known to the Architect are revealed to the extent that they affect the scope of services, compensation, schedule, allocation of risks or other material terms of this Agreement, the Architect may call for renegotiation of appropriate portions of this Agreement. The Architect shall notify the Owner of the changed conditions necessitating renegotiation, and the Architect and Owner shall promptly, and in good faith, enter into renegotiation of this Agreement to address the changed conditions. If terms cannot be agreed to, the parties agree that either party has the absolute right to terminate this Agreement in accordance with the Termination provision herein.

§12.8: Betterment: If due to the Architect's negligence, a required item or component of the Project is omitted from the Architect's Construction Documents, the Architect shall not be responsible for paying the cost required to add such item(s) or component(s) to the extent that such item(s) or component(s) would have been required and included in the original Construction Documents. In no event will the Architect be responsible for any cost or expense that provides betterment or upgrades or enhances the value of the Project. However, the Architect shall not be additionally compensated for any Work it performs to design or add such item or component.

§12.9: Titles: The paragraph titles used in this Agreement are for general reference only and are not part of the Agreement.

§12.10: Survival: Notwithstanding completion or termination of this Agreement for any reason, all rights, duties, limitations of liability, representations contained within this Agreement and obligations of the parties to this Agreement shall survive such completion or termination and remain in full force and effect until fulfilled.

§12.11 Any amendments to this Agreement shall be in writing and shall be executed by the same parties who executed the original Agreement or their successors in office.

ARTICLE 13 SCOPE OF THE AGREEMENT

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

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This Agreement entered into as of the day and year first written above.



OWNER (Signature)

ARCHITECT (Signature)

(Printed name and title)

Kevin D. Barber, Principal
10Fold Architecture + Engineering, Ltd.

(Printed name, title, and license number, if required)

(Table deleted)(Paragraphs deleted)



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(1198880845)

June 2, 2026

From: Jamie Anderson
To: Mayor Flattery and City Council
Subject: Resolution Identifying and
 Establishing Proper Job Description
 for Recreation Supervisor



ACTION: For vote Monday, June 8, 2026

Brief History

The Program Supervisor job description was last updated and approved by City Council in August 2016.

Analysis of Issue

In April 2024, the former Parks, Recreation and Forestry Department was restructured into two separate departments: Recreation Services and Public Areas. Public Areas is responsible for the maintenance of parks, grounds and greenspace, forestry, and public property. Recreation Services is responsible for recreation programs, related facility operations, community engagement, and quality of life initiatives.

As a result of this restructure, staff determined that the title Program Supervisor no longer fully reflects the scope of the position. The updated title, Recreation Supervisor, better represents the position's current responsibilities, which include recreation programming, aquatic activities, special events, recreational facility operations, customer service, staff supervision, community partnerships, and related administrative duties. Staff recommends approval of the updated job description for the Recreation Supervisor position, formerly titled Program Supervisor.

There is no change to the pay grade. The position is currently assigned to Grade 17. A compensation study conducted in 2022–2023 resulted in a new non-union pay scale effective July 1, 2023, and this position was evaluated and assigned to Grade 17 at that time. Based on a review of the updated duties and responsibilities using the same evaluation system, the position remains appropriately assigned to Grade 17.

The updated job description more accurately reflects the current structure of the Recreation Services Department and the responsibilities of the position.

Budget Impact

This update has no impact on the budget.

Strategic Plan Impact

Regularly reviewing and updating job descriptions helps ensure positions remain aligned with the City's strategic goals and current operational needs, while giving employees clear expectations to succeed in their roles and contribute to the City's overall success.

Staff Conclusions / Recommendations

The City Manager, Human Resources Director, and the Recreation Services Director recommends approval of this update.

Implementation and Accountability

Implementation will be overseen by the Recreation Services Director and Human Resources Director.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 03 Jun 2026

Code: 526
 Grade: 17 NPS Non-Union (Exempt)
 Effective Date: 6/9/2026

Recreation Supervisor

RECREATION SERVICES DEPARTMENT

Description of Work

General Duty Statement

Performs professional and technical work under direction to plan, coordinate, implement, and supervise recreation programs, aquatic services, special events, and facility operations for residents of all ages and abilities. Responsibilities include program operations, facility scheduling, aquatics support, customer service, staff supervision, community partnerships, and related administrative duties. Performs other related duties as assigned.

Distinguishing Features of the Class

Supports the delivery of quality recreation, aquatics, and facility-based programs through hands-on coordination, staff oversight, community collaboration, and daily operational support. Work involves frequent interaction with program participants, staff, community partners, and the public.

Supervision Received

Works under the general direction of the Recreation Services Director. Carries out assignments independently within established departmental objectives, policies, procedures, and operational guidelines.

Supervision Exercised

Supervises full-time, part-time, and seasonal employees, as well as instructors and volunteers assisting with recreation programs, aquatic operations, facility activities, and special events.

Essential Functions & Competencies

- Coordinate, implement, supervise, and evaluate recreation programs, aquatic services, instructional classes, leagues, facility schedules, activities, and special events for participants of all ages and abilities. Duties include scheduling, registration, participant recruitment, marketing, staffing coordination, and recordkeeping.
- Monitor the quality, safety, and effectiveness of recreation and aquatic programs, including instructional programming, customer service, facility scheduling, and aquatic operations.
- Recommend program fees, budget expenditures, and revenue projections for assigned programs and facilities. Identify opportunities to increase participation, improve cost recovery, and generate revenue through programs, partnerships, and special events.
- Assist with short- and long-term planning for program schedules, facility use, operational needs, and recreation offerings.
- Supervise recreation and aquatic program staff; assign, review, and evaluate work performance; provide training, scheduling, coaching, and corrective guidance consistent with City policies and procedures.
- Participate in hiring, onboarding, and performance evaluation processes for assigned employees and seasonal staff.
- Coordinate with schools, community organizations, volunteers, local groups, and recreation partners to support programs, activities, and events.
- Assist with facility operations, including scheduling, inventory, supplies, deposits, equipment needs, purchasing, quotes, and repair or replacement recommendations.
- Implement and enforce safety guidelines, OSHA standards, operational procedures, and risk management practices to maintain safe recreational environments for participants, staff, and visitors.

Note: This job description should not be construed to imply that these requirements are the exclusive standards of the position. Incumbents will follow any other instructions and perform any other related duties as may be required. The employer has the right to revise this job description at any time. The job description is not to be construed as a contract for employment.

1

Code: 526
 Grade: 17 NPS Non-Union (Exempt)
 Effective Date: 6/9/2026

- Maintain reports, records, and standard operating procedures related to assigned programs, staff, facilities, and operations.
- Build and maintain effective working relationships with City staff, officials, departments, community partners, program participants, volunteers, contractors, public agencies, and the public.
- Respond professionally to questions, complaints, and concerns; support clear communication, customer service, and coordination across City departments and community partners.

Required Knowledge, Skills, and Abilities

- Strong knowledge of organized recreation and aquatic activities, facility operations, safety practices, and risk management procedures.
- Ability to supervise, train, schedule, and evaluate full-time, part-time, and seasonal staff, document concerns, address development needs, and recommend disciplinary action, when needed.
- Time management skills and the ability to perform a wide variety of duties and responsibilities with accuracy and speed under the pressure of time-sensitive deadlines.
- Ability to understand, apply, and follow City policies, departmental procedures, operational guidelines, and instructions.
- Ability to review problems, make sound decisions, and use good judgment, tact, and resourcefulness.
- Ability to organize and coordinate community groups, volunteers, and recreational activities.
- Ability to research information, understand complex issues, and make reliable recommendations to management.
- Ability to follow written and oral instructions, set priorities, meet deadlines, work accurately, and develop practical solutions.
- Knowledge of Recreation Services Department work and the ability to answer questions or solve problems related to department services.
- Knowledge of workplace hazards, personal protective equipment, and safety practices related to recreation programs, aquatic operations, public facilities, equipment use, and special events.
- Effective oral and written communication skills, using technical and non-technical language, for reports and daily work communication.
- Ability to work well as part of a team and support coworkers and customers.
- Knowledge of computers, content management systems and programs; familiarity with Microsoft Office programs (i.e., Word and Excel); ability to operate a personal computer using standard or customized software applications.
- Ability and willingness to learn new skills, information, and technology.
- Ability to demonstrate integrity, creativity, sound judgment, and problem-solving skills in assigned work.

Essential Physical & Mental Abilities

(Requires the following with or without reasonable accommodation.)

- Mental capacity to exercise sound judgment, think strategically and creatively, manage multiple projects, maintain confidentiality, and interpret and enforce rules, policies, and procedures.
- Clarity of speech and hearing or other communication capabilities which permit the employee to communicate effectively.
- Sufficient near and far vision, with or without corrective eyewear, to see details at close range (within a few feet) and effectively observe from a distance.

Note: This job description should not be construed to imply that these requirements are the exclusive standards of the position. Incumbents will follow any other instructions and perform any other related duties as may be required. The employer has the right to revise this job description at any time. The job description is not to be construed as a contract for employment.

Code: 526
 Grade: 17 NPS Non-Union (Exempt)
 Effective Date: 6/9/2026

- Sufficient hearing, smell, and other senses to detect and recognize safety concerns.
- Manual dexterity which permits the employee to operate a personal computer and related equipment.
- Personal mobility which permits the employee to function effectively within the general office environment; intermittent sitting, standing, walking, and balancing.
- Occasionally lifts, carries, pushes or pulls objects weighing up to 25 pounds.
- Occasionally reach with hands and arms, stoop, kneel, crouch or crawl.
- Occasional exposure to outdoor weather conditions, dust, dirt, noise, and temperature extremes.
- Emotional intelligence that allows one to be an engaged, enthusiastic team member who motivates others to excel; personal courage and resilience to deal with a wide range of challenges.
- Ability and willingness to work flexible hours for programming activities, events and various outreach activities to effectively meet programming needs.
- Maintain reliable attendance and work occasional evenings, weekends, or holidays as needed for programs, events, emergencies, or facility operations.

Minimum Qualifications

- Bachelor's degree from an accredited college or university with major coursework in recreation administration, leisure services, public administration, or a related field; and at least two years of experience in recreation programming, aquatic operations, facility supervision, or a related field; OR
- Any equivalent combination of education, training, and experience which provides the required knowledge, skills, and abilities needed to perform the work.
- Must hold a current lifeguard certificate.
- Must obtain Certified Pool Operator (CPO) certification and lifeguard instructor certification within first year of employment, if not already held upon hire.
- Must possess a valid Iowa Driver's License and meet the City's motor vehicle policy requirements.
- Must pass a post-employment offer background check, physical examination, and drug screen.
- Must be able to communicate effectively in English in person, by phone, in writing, electronically, and through handwritten communication.

Note: This job description should not be construed to imply that these requirements are the exclusive standards of the position. Incumbents will follow any other instructions and perform any other related duties as may be required. The employer has the right to revise this job description at any time. The job description is not to be construed as a contract for employment.

3

RESOLUTION NO. _____

**A RESOLUTION IDENTIFYING AND ESTABLISHING PROPER
JOB DESCRIPTION AND LABOR GRADE FOR THE FOLLOWING
CITY EMPLOYEES**

WHEREAS, the City wishes to attract and retain the highest quality of employees; and

WHEREAS, Fort Dodge Municipal Code 2.68.060 permits the review of position descriptions and allocations by the personnel director to determine appropriate class specifications and titles; and

WHEREAS, formal Council action is necessary to cause the following to be implemented.

NOW, THEREFORE, BE IT RESOLVED as follows:

Section 1. That the position of Program Supervisor, Grade 17, in the Recreation Services Department be removed from the master position classification plan.

Section 2. That the position of Recreation Supervisor be created in the Recreation Services Department and allocated to Grade 17 of the non-union salary matrix.

Section 3. That the attached job description for Recreation Supervisor is hereby approved, and the position be added to the master position classification plan.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF FORT DODGE, IOWA this _____ day of _____, 2026.

AYE: _____

NAY: _____

OTHER: _____

CITY OF FORT DODGE, IOWA

David Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk

June 2, 2026

From: Jamie Anderson
To: Mayor Flattery and City Council
Subject: Resolution Identifying and
 Establishing Proper Job Description
 for Hazardous Materials
 Coordinator



ACTION: For vote Monday, June 8, 2026.

Brief History

The job description for Technical Services Training Coordinator was created and approved by Council in May 2001.

Analysis of Issue

Staff is requesting approval of an updated job description for the Hazardous Materials (Hazmat) Coordinator position, which would replace the description for Technical Services Training Coordinator. The updated description changes the title to match the classification currently used in the collective bargaining agreement and modernizes the description to better reflect the position's current duties and requirements. The Fire Chief, Union President, and HR Director worked together to update the description.

The previous description focused more broadly on hazardous materials and technical rescue services. The updated description clarifies that the position is focused on coordinating and assisting with supervision of the Hazmat Team, including emergency and non-emergency operations, training support, equipment readiness, documentation, incident response, and coordination with Region V Hazardous Materials and the Local Emergency Planning Committee.

The updated description also refreshes the required knowledge, skills, abilities, physical demands, and minimum qualifications to reflect current expectations, including OSHA and NFPA standards, Incident Command, digital recordkeeping, personal protective equipment, firefighter fitness standards, and applicable certification requirements.

The Hazmat Coordinator classification first appeared in the collective bargaining agreement effective July 1, 2019; however, the job description was not updated at that

time. Since then, both Lieutenant, pay grade 24, and Hazardous Materials Coordinator, pay grade 23, have been listed in the collective bargaining agreement.

Prior collective bargaining agreements used different titles and structures. For example, the 2008–2011 agreement included Training Coordinator and Technical Services Coordinator positions at pay grade 23, but did not include Lieutenants. When the Lieutenant classification was later added in July 2011, those coordinator titles were removed, which likely contributed to the title inconsistency in the current HR/Payroll system.

This update is intended to clean up that inconsistency by aligning the job description with the title used in the current collective bargaining agreement. It does not create a new classification or change the pay grade. Pay grade 23 of the FF/EMS Union matrix would remain unchanged. The update simply ensures the job description accurately reflects the existing classification and current operational needs.

Staff recommends approval of the updated Hazardous Materials Coordinator job description to align the position title with the current collective bargaining agreement and to ensure the description accurately reflects the duties, qualifications, and expectations of the position.

Budget Impact

This updated job description has no impact on the budget.

Staff Conclusions / Recommendations

The Human Resources Director and Fire Chief recommend approval of this classification description.

Alternatives

Status quo.

Implementation and Accountability

Implementation of this classification update will be overseen by the Human Resources Director.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 04 Jun 2026

RESOLUTION NO. _____

**A RESOLUTION IDENTIFYING AND ESTABLISHING PROPER
JOB DESCRIPTION**

WHEREAS, the current collective bargaining agreement (CBA) negotiated with the Fort Dodge Firefighters Association, Local 622, identifies the classifications which are represented; and

WHEREAS, the Union and City have created and agreed upon a job description for the classification of Hazardous Materials Coordinator, which reflects the essential job functions, duties and responsibilities; and

WHEREAS, the classification title of Hazardous Materials Coordinator replaces the prior title of Technical Services Training Coordinator; and

WHEREAS, formal Council action is necessary to cause the following to be implemented.

NOW, THEREFORE, BE IT RESOLVED that the classification title of Technical Services Training Coordinator be removed from the master position classification plan and replaced with Hazardous Materials Coordinator, per the current collective bargaining agreement effective July 1, 2025 through June 30, 2028.

BE IT FURTHER RESOLVED, that the attached job description be approved and included in the master position classification plan.

PASSED AND APPROVED BY THE CITY COUNCIL OF THE CITY OF FORT DODGE, IOWA this _____ day of _____, 2026.

Ayes: _____

Nays: _____

Other: _____

CITY OF FORT DODGE, IOWA

David Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk

Code: 995
 Grade: 23 FF/EMS Union (Non-Exempt)
 Effective Date: 6/08/2026

Hazardous Materials Coordinator

Physical Demand Rating: Heavy

Work Environment: Uncontrolled – Indoor/Outdoor

Pre-placement Testing: Civil service exam which includes a written test and oral panel interview.

Personal Protective Equipment: Eye, Face, Hand, Head, Foot, S.C.B.A, Hearing, Reflective / Protective Gear and Clothing.

General Statement of Duties

Assists in supervising emergency and non-emergency operations of the Hazmat Team. Performs related work as required.

Distinguishing Features of the Class

Performs supervisory and skilled work in the areas of hazardous materials. Oversees the activities of a sector, task force or company at the scene of an emergency involving hazardous materials and other disasters. Assists in administrative duties and the training of team members. Manages a continual improvement program, as assigned. Supervises the Hazmat crew at an emergency, ensuring all tactical tasks comply with Standard Operating Procedures (SOPs).

Supervision Received

Under general direction of the Fire Chief and/or Assistant Fire Chief, to plan, organize, coordinate, and administer the Hazardous Materials Team of the department.

Supervision Exercised

Supervision is exercised over Hazmat Team members.

Essential Job Functions, Duties and Responsibilities

- Assists with supervising daily operations, responding to emergency calls in accordance with SOPs, and determining the appropriate course of action at the scene.
- Conducts a wide variety of hazardous materials related duties, including inspection of station equipment. Drives and operates Hazmat apparatus and motor driven equipment.
- Provides or assists with training, deployment of staff, checking, replacement and cleaning of tools and equipment and following an emergency.
- Maintains records, reports and other documentation relating to calls, types of training and hours, services, incidents/injuries, staff performance, facility and equipment maintenance and inspections, utilizing appropriate software.
- Maintains knowledge of emerging trends in hazardous materials.
- Assists with the evaluation of the Hazmat Team to identify strengths and weaknesses and make recommendations for improvement.
- Coordinate and assume the role as safety officer at emergency incidents
- Coordinates response team activities on a daily basis and during emergency response
- Assists in the development of the program budget and administering program funds
- Coordinates with Region V Hazardous Materials and LEPC regarding pre-planning, response procedures, cost recovery and budgeting
- Develops and maintains department operating standards relative to hazardous materials
- Performs related work as required.

Required Knowledge, Skills and Abilities

- Thorough knowledge of principals, practices and methods of fire, rescue, hazardous materials, and emergency scene management as well as departmental SOPs, rules and regulations.

Note: This job description should not be construed to imply that these requirements are the exclusive standards of the position. Incumbents will follow any other instructions and perform any other related duties as may be required. The employer has the right to revise this job description at any time. The job description is not to be construed as a contract for employment.

Code: 995
 Grade: 23 FF/EMS Union (Non-Exempt)
 Effective Date: 6/08/2026

- Thorough knowledge of OSHA laws and NFPA standards related to hazardous materials disciplines.
- Knowledge of principles and practices of Fire Administration and the Incident Command system.
- Strong analytical, judgement and decision-making abilities to identify problems, analyze situations quickly and objectively, problem-solve to determine safe and proper courses of action; to take initiative in situations where only limited information is available.
- Good organizational skills with the ability to prioritize work ranging from routine to complex with limited direction and to produce accurate work of a detailed nature within tight time constraints.
- Knowledge of effective training techniques and methods.
- Knowledge of tools and equipment for effective emergency response efforts and the ability to ensure proper maintenance.
- Ability to communicate clearly and explicitly under extremely stressful conditions to others in person, by telephone, or via two-way radio.
- Ability to effectively supervise others, instruct/train subordinates in modern methods of hazardous material operations, and assist with corrective actions.
- Proficiency in utilizing office equipment, personal computer, hardware and various software applications including but not limited to electronic spreadsheets, word processing, internet and email. Ability to keep digital records and reports. Must additionally possess the abilities and willingness to learn new technology, devices and department specific software packages.
- Knowledge of the hazards and risks of blood borne and airborne pathogens.
- Ability to handle confidential information in a sensitive manner.
- Ability to maintain regular, punctual attendance and working hours; able to work 24-hour shifts and respond to calls outside of regular shift schedule.
- Desire to be part of an organization that values safety, services, integrity, responsibility, innovation and teamwork.

Essential Physical & Mental Abilities

Requires the following with or without reasonable accommodations:

- Heavy concentration and judgment nearly constant, involving pre-planning, a high degree of organization, communication and quick adaptability in emergency situations; ability to perform tasks over extended periods of time under adverse environmental conditions, while wearing personal protective equipment.
- Strong ability to maintain composure in a high stress work environment, respond appropriately to upset individuals, face life or death decisions, and be exposed to grotesque sights and smells associated with major trauma and burn victims.
- Ability to make rapid transitions from rest to near maximal exertion without a warm-up period.
- Ability to wear and properly use required personal protective equipment, which may weigh approximately 50 pounds, while performing emergency response and hazardous materials duties.
- Ability to communicate effectively and maintain necessary sensory awareness in emergency and hazardous environments, including hearing, speaking, vision, depth perception, color recognition, peripheral vision, and odor detection to identify potential safety hazards.
- Frequent walking, standing, balancing, climbing, bending, stooping, kneeling, crouching, crawling, twisting (torso, hands, neck, waist); reaching(above, at and below shoulder level); feeling, finger dexterity, hand and wrist motions (simple grasping, firm grasping; radial and ulnar deviation).
- Occasional pushing/pulling (up to 100 lbs.); lifting (up to 100 lbs.); carrying (up to 100 lbs.).
- Moderate exposure to weather, extreme heat (up to 400 degrees Fahrenheit), cold, wet and/or humid (up to 100%) conditions, noise intensity level, darkness/poor lighting, moving mechanical parts/hazards, confined spaces, heights, uneven terrain, slippery surfaces, dirt/dust, odors, toxic

Note: This job description should not be construed to imply that these requirements are the exclusive standards of the position. Incumbents will follow any other instructions and perform any other related duties as may be required. The employer has the right to revise this job description at any time. The job description is not to be construed as a contract for employment.

Code: 995
 Grade: 23 FF/EMS Union (Non-Exempt)
 Effective Date: 6/08/2026

vapors, air and blood borne pathogens, hazardous chemicals, and other environmental conditions while wearing equipment that significantly impairs body cooling mechanisms.

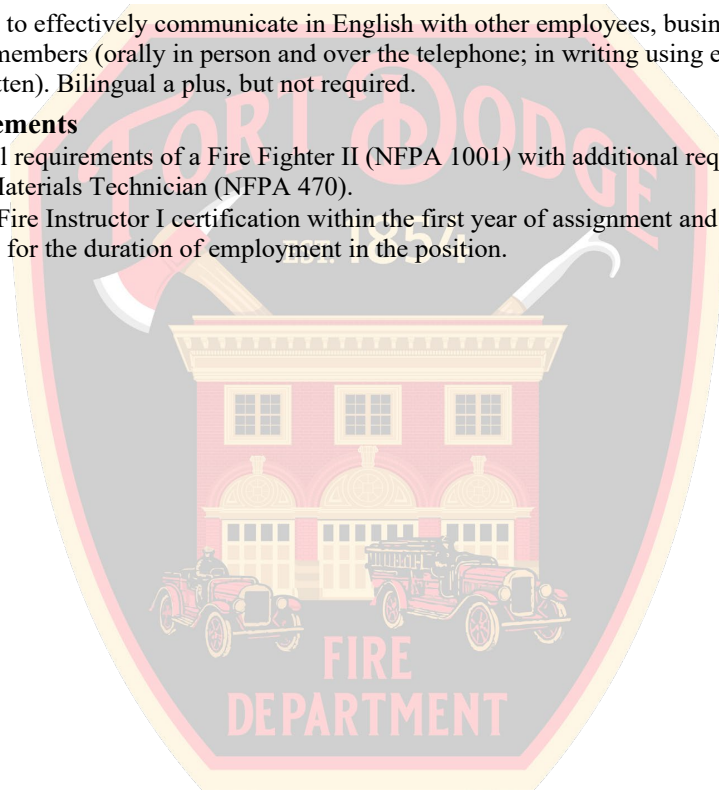
- Must maintain good physical fitness in accordance with MFPRSI firefighter standards.

Minimum Qualifications Required

- High School Diploma or equivalent with supplemental course completion in the areas of fire, rescue, and emergency medical response at an advanced level.
- At least two (2) years of experience on the Region V Hazardous Material Response Team as a hazmat technician.
- Must be insurable and maintain insurability; meet the requirements of the City's motor vehicle policy.
- Must be able to effectively communicate in English with other employees, businesses and community members (orally in person and over the telephone; in writing using electronic devices and handwritten). Bilingual a plus, but not required.

Special Requirements

- Shall meet all requirements of a Fire Fighter II (NFPA 1001) with additional requirements of Hazardous Materials Technician (NFPA 470).
- Shall obtain Fire Instructor I certification within the first year of assignment and maintain all certifications for the duration of employment in the position.



Note: This job description should not be construed to imply that these requirements are the exclusive standards of the position. Incumbents will follow any other instructions and perform any other related duties as may be required. The employer has the right to revise this job description at any time. The job description is not to be construed as a contract for employment.

May 26, 2026

From: Paige Wheeler
To: Mayor Flattery and City Council
Subject: Resolution of Support for
 Application to the Iowa Economic
 Development Authority for
 Workforce Housing Tax Credit
 Incentives - District 29 Apartments
 IV, LLC



ACTION: For Vote Monday, June 8, 2026

Brief History

The Iowa Economic Development Authority has allocated funds for the Workforce Housing Tax Credit Program. Incentives are available to developers who rehabilitate or construct new housing within the City of Fort Dodge. Developers are required to rehabilitate or construct a minimum of 4 single-family units, 3 units in a multi-family complex, or 2 upper-story units in an existing multi-use building within 3 years. As part of the application, the City is required to provide a match of incentives worth a minimum of \$1,000 per unit. Applications for this program are accepted annually and are due by June 10, 2026, for the next funding cycle.

Analysis of Issue

The developer has recently entered into an agreement to purchase additional land from Litchfield Realty to construct Phase 4 of the District 29 Apartments. This phase will consist of an additional 50 townhomes in 4 five-plexes and 5 six-plexes situated along North 29th Street to the south of Phase 3. The developer is eligible to apply for Workforce Housing Tax Credits in the amount of 20% of the investment in this phase of the project, on the first \$150,000 per unit, NTE \$1,000,000.

Budget Impact

The budget impact to the City would be through the incentives that would be provided in the form of tax abatement. Under the current schedule, new multi-residential construction is eligible for 90% abatement for a period of 10 years.

Strategic Plan Impact

Policy D.6.6: Incentives may be provided for infill development and the rehabilitation of existing housing already provided with urban services to acknowledge the lower service and infrastructure costs to the taxpayer; However, development requiring the expansion of services and infrastructure may be required to assist in the cost of such service expansions.

Existing Plan Impact

Consistent with the City's Envision 2030 Plan

Staff Conclusions / Recommendations

Staff recommends approval of the attached Resolution of Support for Workforce Housing Tax Credits.

Alternatives

The only alternative would be to not approve the Resolution of Support, which would disallow the developer from making an application for the tax incentives.

Implementation and Accountability

The attached Resolution of Support will be submitted to the Iowa Economic Development Authority as part of the application.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 01 Jun 2026

RESOLUTION NO. _____

RESOLUTION OF SUPPORT FOR A WORKFORCE HOUSING TAX CREDIT APPLICATION BEING FILED WITH THE IOWA ECONOMIC DEVELOPMENT AUTHORITY BY DISTRICT 29 APARTMENTS III, LLC.

WHEREAS, the City of Fort Dodge, Iowa, has been informed by District 29 Apartments III, LLC that a Workforce Housing Tax Credit Application will be filed with the Iowa Economic Development Authority for the construction of new multi-family housing units on Parcel E4, a parcel of land being in Parcel E3 of Lot 2, Fort Dodge School Plat 1, within the City of Fort Dodge, Iowa and fully described in Exhibit A, attached hereto; and,

WHEREAS, the project will consist of 4 five-plex and 5 six-plex townhome rental units; and,

WHEREAS, the Workforce Housing Tax Credit Program requires a local match of a minimum of \$1,000 per unit; and,

WHEREAS, the owner intends to request tax abatement on the property, which will qualify as the local match.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fort Dodge, Iowa, that we support and approve the development of the aforesaid housing in the community, subject to City Ordinances and the building permit process.

PASSED AND APPROVED this 8th day of June, 2026.

AYES: _____

NAYS: _____

OTHER: _____

City of Fort Dodge, Iowa

By: _____
David M. Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk

RESOLUTION NO. _____

RESOLUTION OF SUPPORT FOR A WORKFORCE HOUSING TAX CREDIT APPLICATION BEING FILED WITH THE IOWA ECONOMIC DEVELOPMENT AUTHORITY BY DISTRICT 29 APARTMENTS IV, LLC.

WHEREAS, the City of Fort Dodge, Iowa, has been informed by District 29 Apartments IV, LLC that a Workforce Housing Tax Credit Application will be filed with the Iowa Economic Development Authority for the construction of new multi-family housing units on Parcel E4, a parcel of land being in Parcel E3 of Lot 2, Fort Dodge School Plat 1, within the City of Fort Dodge, Iowa and fully described in Exhibit A, attached hereto; and,

WHEREAS, the project will consist of 4 five-plex and 5 six-plex townhome rental units; and,

WHEREAS, the Workforce Housing Tax Credit Program requires a local match of a minimum of \$1,000 per unit; and,

WHEREAS, the owner intends to request tax abatement on the property, which will qualify as the local match.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fort Dodge, Iowa, that we support and approve the development of the aforesaid housing in the community, subject to City Ordinances and the building permit process.

PASSED AND APPROVED this 8th day of June, 2026.

AYES: _____

NAYS: _____

OTHER: _____

City of Fort Dodge, Iowa

By: _____
David M. Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk

EXHIBIT A

PARCEL E4 LEGAL DESCRIPTION:PARCEL E4 LEGAL DESCRIPTION:

A PARCEL OF LAND BEING IN PARCEL E3 OF LOT 2 OF FORT DODGE SCHOOL A PARCEL OF PLAT 1 IN THE SOUTHWEST QUARTER OF THE NORTHEAST QUARTER OF PLAT 1 IN THE SO SECTION 21, TOWNSHIP 89 NORTH, RANGE 28 WEST OF THE FIFTH PRINCIPAL SECTION 21, MERIDIAN, WEBSTER COUNTY, IOWA, DESCRIBED AS FOLLOWS:MERIDIAN, WEBSTER COUN

BEGINNING AT THE SOUTHWEST CORNER OF PARCEL E3;BEGINNING AT THE SOUTHWEST (THENCE N 01°06'37" W A DISTANCE OF 259.29 FEET;THENCE N 01°06'37" W A DISTANCE OF 2 THENCE N 89°07'55" E A DISTANCE OF 93.79 FEET;THENCE N 89°07'55" E A DISTANCE OF 93.7 THENCE S 00°54'54" E A DISTANCE OF 89.44 FEET;THENCE S 00°54'54" E A DISTANCE OF 89.4 THENCE N 89°05'07" E A DISTANCE OF 378.50 FEET;THENCE N 89°05'07" E A DISTANCE OF 37 THENCE N 66°35'05" E A DISTANCE OF 179.86 FEET;THENCE N 66°35'05" E A DISTANCE OF 17 THENCE N 89°05'06" E A DISTANCE OF 13.00 FEET;THENCE N 89°05'06" E A DISTANCE OF 13.0 THENCE N 00°54'54" W A DISTANCE OF 17.99 FEET;THENCE N 00°54'54" W A DISTANCE OF 17 THENCE N 89°05'06" E A DISTANCE OF 194.71 FEET TO THE EAST LINE OF E3;THENCE N 89°0 THENCE S 01°05'08" E ALONG EAST LINE A DISTANCE OF 256.57 FEET TO THE THENCE S 01° SOUTHEAST CORNER OF LOT E3;SOUTHEAST CORNER OF LOT E3; THENCE S 89°05'07" W ALONG THE SOUTH LINE OF SAID LOT E3 A DISTANCE THENCE S 89°0 OF 846.06 FEET TO THE POINT OF BEGINNING;OF 846.06 FEET TO THE POINT OF BEGINNING

SAID PARCEL CONTAINS 175,539 SQUARE FEET, 4.03 ACRES MORE OR LESS SAID PARCEL C AND IS SUBJECT TO ANY EASEMENTS OF RECORD IF ANY SAID PARCEL AND IS SUBJECT TO CONTAINS.CONTAINS.

May 26, 2026

From: Paige Wheeler
To: Mayor Flattery and City Council
Subject: Resolution of Support for
 Application to the Iowa Economic
 Development Authority for
 Workforce Housing Tax Credit
 Incentives - H&F Development
 Partners



ACTION: For Vote Monday, June 8, 2026

Brief History

The Iowa Economic Development Authority has allocated funds for the Workforce Housing Tax Credit Program. Incentives are available to developers who rehabilitate or construct new housing within the City of Fort Dodge. Developers are required to rehabilitate or construct a minimum of 4 single-family units, 3 units in a multi-family complex, or 2 upper-story units in an existing multi-use building within 3 years. As part of the application, the City is required to provide a match of incentives worth a minimum of \$1,000 per unit. Applications for this program are accepted annually and are due by June 10, 2026, for the next funding cycle.

Analysis of Issue

The developer has recently submitted an Option Agreement for the former Trolley Center site, located at 904-920 Central Avenue, which was recently acquired by the City through the Abandoned Building Code (Chapter 657A). The project consists of constructing a new mixed-use building with 36 upper-story housing units. The developer is eligible to apply for Workforce Housing Tax Credits in the amount of 20% of the investment in the project, on the first \$150,000 per unit, NTE \$1,000,000 for the project.

Budget Impact

The budget impact to the City would be through the incentives that would be provided in the form of tax abatement. Under the current schedule, new multi-residential construction is eligible for 90% abatement for a period of 10 years.

Strategic Plan Impact

Policy D.6.6: Incentives may be provided for infill development and the rehabilitation of existing housing already provided with urban services to acknowledge the lower service and infrastructure costs to the taxpayer; However, development requiring the expansion of services and infrastructure may be required to assist in the cost of such service expansions.

Existing Plan Impact

Consistent with the City's Envision 2030 Plan

Staff Conclusions / Recommendations

Staff recommends approval of the attached Resolution of Support for Workforce Housing Tax Credits.

Alternatives

The only alternative would be to not approve the Resolution of Support, which would disallow the developer from making an application for the tax incentives.

Implementation and Accountability

The attached Resolution of Support will be submitted to the Iowa Economic Development Authority as part of the application.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 01 Jun 2026

RESOLUTION NO. _____

RESOLUTION OF SUPPORT FOR A WORKFORCE HOUSING TAX CREDIT APPLICATION BEING FILED WITH THE IOWA ECONOMIC DEVELOPMENT AUTHORITY BY H&F DEVELOPMENT PARTNERS.

WHEREAS, the City of Fort Dodge, Iowa, has been informed by H&F Development Partners that a Workforce Housing Tax Credit Application will be filed with the Iowa Economic Development Authority for the construction of new multi-family housing units on the property legally described as:

Lot seven (7) EXCEPT the East six (6) feet thereof, and all of Lots Eight (8), Nine (9) and Ten (10) in Block Fifteen (15) of East Fort Dodge, Webster County, Iowa,

and locally known as 904-920 Central Avenue, Fort Dodge; and,

WHEREAS, the project will consist of 36 studio, one-bedroom and two-bedroom rental units; and,

WHEREAS, the Workforce Housing Tax Credit Program requires a local match of a minimum of \$1,000 per unit; and,

WHEREAS, the owner intends to request tax abatement on the property, which will qualify as the local match.

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Fort Dodge, Iowa, that we support and approve the development of the aforesaid housing in the community, subject to City Ordinances and the building permit process.

PASSED AND APPROVED this 8th day of June, 2026.

AYES: _____

NAYS: _____

OTHER: _____

City of Fort Dodge, Iowa

By: _____
David M. Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk

June 3, 2026

From: Austin Morrow
To: Mayor Flattery and City Council
Subject: Resolution Awarding Contract for
 Filter Backwash Waste Pump
 Station and Force Main Project



ACTION: For Vote Monday, June 8, 2026

Brief History

Fort Dodge Country Club (FDCC) currently uses potable (drinking) water for irrigation, averaging ~15.43 million gallons/year (2021–2024), with peak monthly demand of 3–4 million gallons in May–October. Because the peak is seasonal, the City must reserve potable capacity year-round that otherwise could serve other customers. The City generates approximately 280,000 gallons/day of filter backwash water (high in iron and manganese precipitates) that currently flows to a lagoon and then to the Riverside Lift Station, then to the Waste Water Treatment Plant. The DNR has approved land application on the FDCC of this waste stream.

On September 22, 2025, Council approved an agreement with the FDCC to repurpose a portion of the backwash waste stream for irrigation. Per this agreement, the City is responsible to construct a pump station and pipeline from the backwash lagoon at the City' water treatment plant to the FDCC property line.

Analysis of Issue

City staff worked with McClure Engineering for project design and development of plans and specifications. The project was then advertised to contractors through the competitive quote process. The City received two (2) quotes for this project by the deadline of May 19, 2026:

- Doyle Construction - \$273,113.50
- Woodruff Construction - \$296,867.80

Staff recommends awarding the contract to Doyle Construction in the amount of \$273,113.50. The quotes received for the project were over the original Engineer's estimate of \$171,300. Engineering staff will work with McClure to review the project and determine where costs may be saved to reduce the overall construction cost.

Budget Impact

- Capital (City): Funded through the Series 2025 bond for the pump station and pipeline to the FDCC property line. We estimate the proceeds of the bonds will be sufficient to cover this project, including the anticipated cost overage.

Staff Conclusions / Recommendations

Staff recommends to award the contract to Doyle Construction in the amount of \$273,113.50.

Implementation and Accountability

Engineering staff and McClure Engineering will be responsible to overseeing the construction of this project.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 04 Jun 2026



June 3, 2026

Mr. David Flattery, Mayor
And City Council
City of Fort Dodge
819 1st Avenue South
Fort Dodge, Iowa 50501

RE: Fort Dodge Filter Backwash Waste PS & FM
Fort Dodge, IA
MEC Project No. 2024001796-001

LETTER OF RECOMMENDATION

Dear Mayor and Council,

McClure Engineering Company has reviewed the bids received May 19, 2026, for the *Fort Dodge Filter Backwash Waste PS & FM*. The lowest responsive, responsible Bidder on this project is Doyle Construction, Fort Dodge, Iowa.

We, therefore, recommend the City Council of Fort Dodge, Iowa, award the contract to the lowest responsive, responsible Bidder, Doyle Construction, Fort Dodge, Iowa, for the TOTAL BID AMOUNT of \$273,113.50.

Respectfully Submitted,

McClure Engineering Company

Cole Prevost, P.E.
Senior Project Engineer

ACCEPTED BY: City of Fort Dodge, Iowa

By: _____

Title: _____ Mayor _____

Date: _____, 20__

cc: Owner (original)
Engineer
Contractor

1360 NW 121st Street, Clive, Iowa 50325
P 515.964.1229 | mcclurevision.com

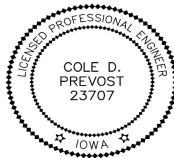


**BID TABULATION
FTD FILTER BACKWASH WASTE PS AND FM
FORT DODGE, IA**

MEC2024001796-001

SUBMISSION DATE: MAY 19, 2026				DOYLE CONSTRUCTION FORT DODGE, IA		WOODRUFF CONSTRUCTION, INC. FORT DODGE, IA	
ITEM NO.	ITEM DESCRIPTION	UNIT	QUANTITY	UNIT PRICE	TOTAL PRICE	UNIT PRICE	TOTAL PRICE
BASE BID							
DIVISION 1- GENERAL REQUIREMENTS							
1.01	UNCHARTED UTILITIES CROSSING	EA	2.0	\$ 1,000.00	\$ 2,000.00	\$ 289.00	\$ 578.00
1.02	UNCHARTED UTILITIES PARALLEL	LF	100	\$ 25.00	\$ 2,500.00	\$ 6.00	\$ 600.00
SUDAS SECTION 2010-EARTHWORK, SUBGRADE, AND SUBBASE							
2.01	TOPSOIL, ON-SITE	CY	100	12	\$ 1,200.00	46	\$ 4,600.00
2.02	CLEARING AND GRUBBING	LS	1	3000	\$ 3,000.00	2311	\$ 2,311.00
2.03	TRENCH COMPACTION TESTING	LS	1	\$ -	\$ -	\$ -	\$ -
SUDAS SECTION 4040-SUBDRAINS AND FOOTING DRAIN COLLECTORS							
4.01	DRAIN TILE REPAIR, ADJUSTMENT	EA	3	\$ 895.00	\$ 2,685.00	\$ 578.00	\$ 1,734.00
SUDAS SECTION 5010-VALVES, FIRE HYDRANTS, AND APPURTENANCES							
5.01	WATER SERVICE PIPE, TRENCHED, SDR21 PVC, 6 IN. DIA	LF	1,065	\$ 48.00	\$ 51,120.00	\$ 35.00	\$ 37,275.00
5.02	WATER SERVICE PIPE, TRENCHLESS, SDR 21 YELOMINE, 6 IN. DIA	LF	80	\$ 108.00	\$ 8,640.00	\$ 406.00	\$ 32,480.00
5.03	FITTINGS BY WEIGHT, DIP	LBS	110	\$ 17.50	\$ 1,925.00	\$ 29.00	\$ 3,190.00
SUDAS SECTION 5020-VALVES, FIRE HYDRANTS, AND APPURTENANCES							
5.11	FURNISH AND INSTALL DRAIN SYSTEM	LS	1	\$ 21,500.00	\$ 21,500.00	\$ 31,800.00	\$ 31,800.00
5.12	FURNISH AND INSTALL AIR/VACUUM VALVE HANDHOLD	EA	1	\$ 19,650.00	\$ 19,650.00	\$ 18,500.00	\$ 18,500.00
5.13	INSTALL OWNER-SUPPLIED PUMP	LS	1	\$ 29,750.00	\$ 29,750.00	\$ 27,680.00	\$ 27,680.00
5.14	FURNISH AND INSTALL GATE VALVE ACTUATOR	LS	1	\$ 17,500.00	\$ 17,500.00	\$ 20,234.00	\$ 20,234.00
SUDAS SECTION 7030-PAVEMENT REHABILITATION							
7.07	DRIVEWAY, GRANULAR, 6-INCH	SY	7	\$ 195.00	\$ 1,365.00	\$ 58.00	\$ 406.00
7.08	REMOVAL OF DRIVEWAY	SY	7	\$ 50.00	\$ 350.00	\$ 46.00	\$ 322.00
SUDAS SECTION 9010-SEEDING							
9.01	CONVENTIONAL SEEDING, SEEDING, FERTILIZING, AND MULCHING	AC	0.3	\$ 4,750.00	\$ 1,425.00	\$ 12,706.00	\$ 3,811.80
SUDAS SECTION 9040-EROSION AND SEDIMENT CONTROL							
9.11	FILTER SOCK, 8 IN.	LF	1,030	\$ 3.00	\$ 3,090.00	\$ 5.00	\$ 5,150.00
9.12	FILTER SOCKS, REMOVAL	LF	1,030	\$ 0.25	\$ 257.50	\$ 1.50	\$ 1,545.00
9.13	RIP RAP, CLASS E	CY	16	\$ 176.00	\$ 2,816.00	\$ 161.00	\$ 2,576.00
SUDAS SECTION 11020-MOBILIZATION							
11.01	MOBILIZATION	LS	1	\$ 16,500.00	\$ 16,500.00	\$ 12,500.00	\$ 12,500.00
11.02	FURNISH AND INSTALL ELECTRICAL SCOPE OF SERVICES	LS	1	\$ 65,480.00	\$ 65,480.00	\$ 68,775.00	\$ 68,775.00
11.03	FURNISH AND INSTALL, SCADA SCOPE OF SERVICES	LS	1	\$ 20,360.00	\$ 20,360.00	\$ 20,800.00	\$ 20,800.00
TOTAL BID AMOUNT:					\$ 273,113.50		\$ 296,867.80

UNIT PRICES & EXTENSION HAVE BEEN CHECKED & CORRECTED, HIGHLIGHT REFLECTS ERROR



I HEREBY CERTIFY THAT THIS IS A TRUE AND CORRECT TABULATION OF BIDS RECEIVED ON MAY 19, 2026 FOR THE FTD FILTER BACKWASH WASTE PS AND FM, PROJECT IN FORT DODGE, IOWA AND WAS PREPARED BY ME OR UNDER MY DIRECT SUPERVISION AND THAT I AM A LICENSED PROFESSIONAL ENGINEER UNDER THE LAWS OF THE STATE OF IOWA

COLE PREVOST, PE NO. 23707 DATE 6/3/2026

RESOLUTION NO. _____

AWARDING CONTRACT FOR THE FILTER BACKWASH WASTE PUMP STATION AND FORCE MAIN PROJECT FOR THE CITY OF FORT DODGE, IOWA.

WHEREAS, pursuant to notice duly published in the manner and form prescribed by Resolution of the Council, and as required by law, bids and proposals were received by this Council for the Filter Backwash Waste Pump Station and Force Main Project (the "Project"); and

WHEREAS, all of the said bids and proposals have been carefully considered, and it is necessary and advisable that provision be made for the award of the Contract for the Project;

NOW, THEREFORE, BE IT RESOLVED by the City Council of Fort Dodge, Iowa, as follows:

Section I. The bid for the Project submitted by the following Contractor is fully responsive to the Plans and Specifications for the Project, heretofore approved by the Council, and is the lowest responsible bid received:

<u>Name and Address of Contractor</u>	<u>Amount of Bid</u>
<u>Doyle Construction. LLC</u>	
<u>516 N 6th Street, Fort Dodge, IA 50501</u>	<u>\$273,113.50</u>

Section II. The Contract for the Project be and the same is hereby awarded to such Contractor at the total estimated cost set out above, the final settlement to be made on the basis of the unit prices therein set out and the actual final quantities of each class of materials furnished, the said Contract to be subject to the terms of the aforementioned Resolution, the Notice of Hearing and Letting, the Plans and Specifications, and the terms of the bidder's written Proposal.

Section III. The Mayor and City Clerk are authorized to execute a written Contract with said Contractor for the Project, but only after receipt of Performance and/or Payment Bonds from the Contractor and receipt of a written determination from the City Attorney that such Surety Bonds are satisfactory. No additional City Council action shall be required to approve the executed Contract or Surety Bonds, unless requested by the City Attorney.

Section IV. The amount of the Contractor's Performance and/or Payment Bonds is hereby fixed and determined to be 100% of the amount of the Contract.

PASSED AND APPROVED this ____ day of _____, 20_26_.

AYE: _____

NAY: _____

OTHER: _____

David Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk

June 4, 2026

From: Paige Wheeler
To: Mayor Flattery and City Council
Subject: Resolution Approving a Purchase, Sale, and Development Agreement (PSDA) with H&F Development Partners



ACTION: For vote Monday, June 8, 2026

Brief History

H&F Development Partners intends to apply for Workforce Housing Tax Credits (WFHTC) to construct a mixed-use multifamily housing project containing 36 new workforce housing units in downtown Fort Dodge. They have expressed interest in purchasing the City-owned property locally known as the Trolley Center in the 900 block of Central Avenue for the project site. As part of the WFHTC application, the developer must show reasonable ability to gain site control.

Analysis of Issue

The City received title to the Trolley Center site through Chapter 657A Abandoned Buildings. In order to dispose of this site, the City must offer it for purchase via "reasonable bidding procedures". To meet this requirement, a Purchase, Sale, and Development Agreement (PSDA) is being proposed that will determine the fair market value of the property and set forth conditions for completing the intended development. The City would then release a Request for Proposals using the terms of the PSDA as the minimum requirements for purchase and development of the property, hold a public hearing after the required 30-day bidding period, followed by consideration of the proposal received by H&F Development Partners and any other proposals submitted for the site. Although entering into the PSDA with H&F Development Partners cannot show direct site control at this time, it does show an intent for the City to work with H&F Development Partners for the redevelopment of this site.

Budget Impact

The budget impact would be the net income the City would receive from the sale of the property and net property taxes generated from the project after any incentives are applied to the project.

Strategic Plan Impact

Policy D 6.6: Incentives may be provided for infill development and the rehabilitation of existing housing already provided with urban services to acknowledge the lower service and infrastructure costs to the taxpayers; however, development requiring the expansion of services and infrastructure may be required to assist in the cost of such service expansions.

Existing Plan Impact

Consistent with the Envision 2030 Plan.

Staff Conclusions / Recommendations

Staff recommends approval of the attached PSDA.

Alternatives

The only alternative would be to not approve the attached PSDA, which would make the project ineligible for application for Workforce Housing Tax Credits.

Implementation and Accountability

If approved, staff will provide a copy of the PSDA to the developer to submit with the WFHTC Application.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 04 Jun 2026

RESOLUTION NO _____

Resolution approving Purchase, Sale, and Development Agreement (PSDA)
between the City of Fort Dodge and H&F Development Partners

WHEREAS, H&F Development Partners intends to apply for Workforce Housing Tax Credits to construct a mixed-used multi-family housing project containing 36 workforce housing units in downtown Fort Dodge; and,

WHEREAS, H&F Development Partners has expressed interest in acquiring the City-owned property locally known as the Trolley Center, located in the 900 block of Central Avenue; and,

WHEREAS, the Workforce Housing Tax Credit application requires the developer to show site control at the time of application; and,

WHEREAS, the procedures required to dispose of City-owned property cannot be completed in time for the application deadline; and,

WHEREAS, the attached PSDA spells out the terms and conditions that must be met in order for H&F Development Partners to be eligible to acquire the City-owned property to be used for this project.

NOW, THEREFORE, Be it Resolved that the attached Purchase, Sale, and Development Agreement be hereby approved.

PASSED AND APPROVED this 8th day of June, 2026.

Ayes: _____

Nays: _____

Other: _____

CITY OF FORT DODGE, IOWA

David M. Flattery, Mayor

Attest:

Dawn Siebken, City Clerk

PURCHASE, SALE, AND DEVELOPMENT AGREEMENT

**City of Fort Dodge, Iowa
and
H&F Development Partners**

This Purchase, Sale, and Development Agreement (“Agreement”) is entered into by and between:

Seller / City: City of Fort Dodge, Iowa (“City”)

Buyer / Developer:
H&F Development Partners
900 Central Avenue
Fort Dodge, Iowa 50501
 (“Developer”)

Collectively, the “Parties.”

1. Property

The City agrees to sell, and the Developer agrees to purchase, the following property:

904-920 Central Avenue, Fort Dodge, Iowa 50501
 (“Property”)

That the property address of 904-920 Central Avenue, Fort Dodge, Iowa, which is the subject hereof is legally described as follows: Lot 7 EXCEPT the East 6 feet thereof, and all of Lots 8, 9, and 10 in Block 15 of East Fort Dodge, Webster County, Iowa.

2. Purchase Price

The purchase price for the Property shall be:

The Fair Market Value (“FMV”) of the Property,
as determined through the City's required public RFP and bidding process outlined in Section 6.

Developer acknowledges that the final purchase price will be based on the fair market competitive proposal process required by Iowa law.

3. Purpose of Agreement

This Agreement outlines the minimum terms under which the City will offer the Property for purchase and development. The Developer intends to construct:

- 36 residential workforce units
 - 3 ground-floor commercial bays
 - A four-story mixed-use building consistent with the Trolley Block Apartments concept.
-

4. Developer Obligations

Developer agrees to:

1. Construct the project substantially consistent with the WHTC application submitted June 2026.
 2. Deliver a mixed-use building with 36 rental units and 3 commercial bays.
 3. Maintain inclusion of AMI-restricted units required for WHTC compliance.
 4. Proceed with construction once contingencies are satisfied and financing is secured.
 5. Comply with all City zoning, codes, design standards, and permitting requirements.
-

5. City Obligations

The City agrees to:

1. Provide 90% / 10-year tax abatement for qualifying multifamily development within the designated district.
 2. Maintain the Property's inclusion in the Reinvestment District.
 3. Support the Developer's WHTC application and cooperate with required documentation.
 4. Review all permits and approvals in a timely manner consistent with City procedures.
-

6. Required City Process (RFP, Public Hearing, and Council Action)

The City must complete the following steps before any sale may occur:

1. Release a Request for Proposals (RFP) using the minimum terms contained in this Agreement.
2. Open a 30-day public bidding period, during which the Developer and any other interested parties may submit proposals.
3. Hold a public hearing after the close of the 30-day bidding period to receive public comment.
4. Consider all proposals, including Developer's proposal and any others received.

5. City Council determines the best proposal based on value, qualifications, and alignment with community goals.
6. If selected, the Developer will proceed to closing under the terms of this Agreement.

Developer acknowledges and agrees to participate in this mandatory process.

7. Contingencies

This Agreement is contingent upon:

1. Award of Workforce Housing Tax Credits (WHTC) by the Iowa Economic Development Authority.
2. Formal City Council approval following completion of the RFP and public hearing process.

Failure of these contingencies allows either party to terminate the Agreement without penalty.

8. Closing

Closing shall occur within 45 days of:

- City Council awarding the Property to Developer, and
- WHTC credit award confirmation,

unless extended by mutual agreement.

9. Development Schedule

Developer will make commercially reasonable efforts to complete construction within 24 months after closing.

10. Compliance

Developer shall comply with:

- WHTC program rules
- Local building, zoning, and fire codes
- Reinvestment District standards
- All required City permits and inspections

11. Default

Failure by either party to meet its obligations is a default. The non-defaulting party will issue written notice and allow 30 days to cure. If not cured, the Agreement may be terminated.

12. Miscellaneous

- Amendments must be in writing and signed by both Parties.
 - This Agreement binds successors and assigns.
 - Notices must be in writing.
 - Iowa law governs.
-

13. Signatures

City of Fort Dodge, Iowa

By: _____
David Flattery, Mayor

Date: _____

H&F Development Partners

By: _____
Danny Heggen, Partner

Date: _____



Northeast Rendering
SCALE: NOT TO SCALE



Northwest Rendering
SCALE: NOT TO SCALE



Southeast Rendering
SCALE: NOT TO SCALE



Southwest Rendering
SCALE: NOT TO SCALE

June 3, 2026

From: Jeremy Pearson
To: Mayor Flattery and City Council
Subject: Resolution approving "School's Out! Speed's Up!" Promotion - Fort Dodge Fiber



ACTION: FOR VOTE: Monday, June 8, 2026

Brief History

Fort Dodge Fiber is looking to run a temporary promotion to encourage existing residential customers to upgrade to a higher Internet speed tier during the summer months.

Analysis of Issue

Household Internet usage typically increases during the summer months due to children being home from school, streaming video content, online gaming, social media usage, and other bandwidth-intensive activities. Because of this, our team would like to offer a discount to our existing customers to move to a faster speed tier over the summer. Once families experience faster speeds, they may continue at the higher tier after the promotion expires.

Budget Impact

Fort Dodge Fiber will use these funds to help continue to offset expenses of connecting new customers to our all fiber network.

Staff Conclusions / Recommendations

Fort Dodge Fiber staff recommends the approval of the promotion.

Implementation and Accountability

Fort Dodge Fiber staff will be responsible for the email marketing, social media advertising and direct customer outreach.

Approved By:
David Fierke, City Manager

Department:
City Manager's Office

Status:
Approved - 04 Jun 2026

RESOLUTION NO. _____

**RESOLUTION APPROVING TEMORARY TELECOMMUNICATIONS FEES
PROMOTION**

WHEREAS, the Telecommunications Utility Ordinance will be added to the Fort Dodge Municipal Code and from time to time adopt by resolution service rules to ensure safe and efficient telecommunications service; and

WHEREAS, the Council may from time to time adopt by resolution the fees from the new Telecommunications Utility, known as Fort Dodge Fiber, and

WHEREAS, The purpose of the "**School's Out. Speed's Up.**" **Summer Upgrade Promotion** is to encourage existing residential customers to upgrade to a higher internet speed tier during the summer months when household internet usage typically increases due to children being home from school, streaming video content, online gaming, social media usage, and other bandwidth-intensive activities., and

NOW, THEREFORE, BE IT RESOLVED, that City Council of the City of Fort Dodge, Iowa approves the following temporary Telecommunications Utility Promotional Fees effective upon passage of this resolution.

1. Eligible Upgrades – Residential Customers in the following tiers would be eligible to upgrade to the next available speed tier:
 - 100 Mbps → 500 Mbps
 - 500 Mbps → 1 GIG

2. Customers who upgrade during the promotion period would receive a \$10 monthly recurring credit on their account. Promotion End Date: August 31, 2026

PASSED AND APPROVED by the City Council of the City of Fort Dodge, Iowa this _____ day of _____ 2022.

Ayes: _____

Nays: _____

Other: _____

City of Fort Dodge, Iowa

David Flattery, Mayor

Attest:

Dawn Seibken, City Clerk

June 2, 2026

From: Jeff Nemmers
To: Mayor Flattery and City Council
Subject: Resolution authorizing and approving a Loan Agreement and providing for the issuance of a \$617,270 General Obligation Corporate Purpose Note



ACTION: For vote Monday June 8, 2026

Brief History

For the last several years the City has used the debt service levy to fund various projects and equipment via short-term financing. The proposed FY26 borrowing includes police cars and equipment, computer equipment and software, vehicles/equipment for Fire/EMS, funds for dilapidated or abandoned buildings, and an inspection vehicle.

Analysis of Issue

As discussed during FY26 budget meetings, the details of the FY26 borrowing are: \$483,470 for acquiring vehicles and equipment for the municipal police department; acquiring vehicles and equipment for the municipal fire and EMS departments; and demolishing and/or restoring dangerous, dilapidated or abandoned properties. The action also includes \$133,800 for acquiring and installing computer hardware and software for municipal use and for an inspection vehicle. The fee for the borrowing is \$100.

Budget Impact

The funds were levied in FY26 and deposited into the debt service fund which in turn will repay the loan and associated fee.

Implementation and Accountability

The loan closing is set for June 23, 2026.

Approved By:
David Fierke, City Manager

Department:
City Manager's Office

Status:
Approved - 03 Jun 2026



June 2, 2026

Via Email

Dawn Siebken
City Clerk/City Hall
Fort Dodge, Iowa

Re: \$617,270 General Obligation Corporate Purpose Note
Our File No. 419414-200

Dear Dawn:

Attached are the proceedings for the June 8, 2026, City Council meeting to approve the Loan Agreement and authorize the issuance of the short-term General Obligation Corporate Purpose Note for the current fiscal year.

In the coming weeks, we will prepare and furnish you with the necessary closing documents and instructions for use on June 23, 2026.

As these proceedings are completed, please return one fully executed copy to our office.

If you have any questions, please contact Erin Regan, Cheryl Ritter, Megan Newell or me.

Best regards,

John P. Danos

Attachments

cc: David Fierke
Jeff Nemmers
Chad Schaeffer
Jon Burmeister
GreenState Credit Union

Fort Dodge/419414-200/ Iss GO Short Term FY26 LA

MINUTES FOR ISSUANCE OF A
GENERAL OBLIGATION CORPORATE
PURPOSE NOTE

419414-200

Fort Dodge, Iowa

June 8, 2026

The City Council of the City of Fort Dodge, Iowa, met on June 8, 2026, at __:___.m.,
at the _____, Fort Dodge, Iowa.

The meeting was called to order by the Mayor, and the roll was called showing the
following Council Members present and absent:

Present: _____

Absent: _____.

After due consideration and discussion, Council Member _____
introduced the resolution next hereinafter set out and moved its adoption, seconded by Council
Member _____. The Mayor put the question upon the adoption of said
resolution, and the roll being called, the following Council Members voted:

Ayes: _____

Nays: _____.

Whereupon, the Mayor declared the resolution duly adopted as hereinafter set out.

••••

At the conclusion of the meeting, and upon motion and vote, the Council adjourned.

Mayor

Attest:

City Clerk

Fort Dodge/419414-200/ Iss GO Short Term FY26 LA

RESOLUTION NO. _____

Resolution authorizing and approving a Loan Agreement and providing for the issuance of a \$617,270 General Obligation Corporate Purpose Note

WHEREAS, the City of Fort Dodge (the “City”), in Webster County, State of Iowa, pursuant to the provisions of Section 384.24A of the Code of Iowa, heretofore proposed to enter into a loan agreement (the “Essential Purpose Loan Agreement”) and to borrow money thereunder in a principal amount not to exceed \$500,000 for the purpose of paying the costs, to that extent, of (1) acquiring vehicles and equipment for the municipal police department; (2) acquiring, demolishing and restoring dangerous, dilapidated and/or abandoned properties; and (3) acquiring and equipping ambulances (the “Essential Purpose Projects”), and has published notice of the proposed action and has held a hearing thereon on March 10, 2025; and

WHEREAS, the City also proposed to enter into a General Obligation Loan Agreement (the “General Purpose Loan Agreement,” and together with the Essential Purpose Loan Agreement, the “Loan Agreements”) and to borrow money thereunder in a principal amount not to exceed \$135,000, pursuant to the provisions of Section 384.24A of the Code of Iowa, for the purpose of paying the cost, to that extent, of (1) acquiring computer equipment and software for City Hall; and (2) acquiring a municipal code compliance inspection vehicle (the “General Purpose Projects,” and together with the Essential Purpose Projects, the “Projects”), and in lieu of calling an election upon such proposal, has published notice of the proposed action and has held a hearing thereon, and as of March 10, 2025, no petition had been filed with the City asking that the question of entering into the General Purpose Loan Agreement be submitted to the registered voters of the City; and

WHEREAS, pursuant to Section 384.28 of the Code of Iowa, the City Council combined the Loan Agreements into a single loan agreement (the “Loan Agreement”); and

WHEREAS, on March 10, 2025 the City Council adopted a resolution (the “Prelevy Resolution”) anticipating the future authorization of the Loan Agreement and providing for the levy of taxes to pay principal thereunder, and said taxes have been collected in the 2025-2026 fiscal year of the City; and

WHEREAS, it is necessary at this time to authorize and approve the Loan Agreement and to make provision for the issuance of the General Obligation Corporate Purpose Note in evidence of the obligation of the City under the Loan Agreement;

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

Section 1. The City hereby determines to enter into the Loan Agreement with GreenState Credit Union, Fort Dodge, Iowa (the “Lender”), providing for a loan to the City in the principal amount of \$617,270 for the purpose or purposes set forth in the preamble hereof.

The Mayor and City Clerk are hereby authorized and directed to sign the Loan Agreement on behalf of the City, and the Loan Agreement is hereby approved.

-2-

DORSEY & WHITNEY LLP, ATTORNEYS, DES MOINES, IOWA

Fort Dodge/419414-200/ Iss GO Short Term FY26 LA

Section 2. The Note is hereby authorized to be issued in the principal amount of \$617,270, shall be dated as of the date of its delivery to the Lender (such date is anticipated to be June 23, 2026) and shall be payable in the manner hereinafter specified.

The City Clerk is hereby designated as the registrar and paying agent for the Note and may be hereinafter referred to as the "Registrar" or the "Paying Agent."

Principal of the Note shall not bear interest. All of the principal of the Note and a loan initiation fee of \$100 shall be payable directly to the Lender on June 23, 2026.

The Note shall be executed on behalf of the City with the official manual or facsimile signature of the Mayor and attested with the official manual or facsimile signature of the City Clerk and shall be a fully registered Note without interest coupons. In case any officer whose signature or the facsimile of whose signature appears on the Note shall cease to be such officer before the delivery of the Note, such signature or such facsimile signature shall nevertheless be valid and sufficient for all purposes, the same as if such officer had remained in office until delivery.

The Note shall be fully registered as to principal in the name of the owner on the registration books of the City kept by the Registrar, and after such registration, payment of the principal thereof shall be made only to the registered owner or its legal representatives or assigns. The Note shall be transferable only upon the registration books of the City upon presentation to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form thereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The record and identity of any owners of the Note shall be kept confidential as provided by Section 22.7 of the Code of Iowa.

Section 3. The Note shall be in substantially the following form:

Fort Dodge/419414-200/ Iss GO Short Term FY26 LA

(Form of Note)
 UNITED STATES OF AMERICA
 STATE OF IOWA
 WEBSTER COUNTY
 CITY OF FORT DODGE

GENERAL OBLIGATION CORPORATE PURPOSE NOTE

No. 1 \$617,270

RATE	MATURITY DATE	NOTE DATE
0%	June 23, 2026	June 23, 2026

The City of Fort Dodge (the "City"), in Webster County, State of Iowa, for value received, promises to pay in the manner hereinafter provided to

GreenState Credit Union
 Fort Dodge, Iowa

or registered assigns (the "Lender"), the principal sum of SIX HUNDRED SEVENTEEN THOUSAND TWO HUNDRED SEVENTY DOLLARS

Principal of this Note shall not bear interest. All of the principal of this Note and a loan initiation fee of \$100 shall be payable directly to the Lender on June 23, 2026.

This Note is issued by the City to evidence its obligation under a certain Loan Agreement, dated as of the date hereof (the "Loan Agreement") entered into by the City for the purpose of (a) acquiring vehicles and equipment for the municipal police department; (b) acquiring, demolishing and restoring dangerous, dilapidated and/or abandoned properties; (c) acquiring and equipping ambulances; (d) acquiring computer equipment and software for City Hall; and (e) acquiring a municipal code compliance inspection vehicle.

This Note is issued pursuant to and in strict compliance with the provisions of Chapter 76 and Chapter 384 of the Code of Iowa, 2025, and all other laws amendatory thereof and supplemental thereto, and in conformity with a resolution of the City Council authorizing and approving the Loan Agreement and providing for the issuance and securing the payment of this Note (the "Resolution"), and reference is hereby made to the Resolution and the Loan Agreement for a more complete statement as to the source of payment of this Note and the rights of the Holder of this Note.

This Note is fully negotiable but shall be fully registered as to principal in the name of the owner on the books of the City in the office of the Registrar, after which no transfer shall be valid unless made on said books and then only upon presentation of this Note to the Registrar, together with either a written instrument of transfer satisfactory to the Registrar or the assignment form hereon completed and duly executed by the registered owner or the duly authorized attorney for such registered owner.

The City, the Registrar and the Paying Agent may deem and treat the registered owner hereof as the absolute owner for the purpose of receiving payment of or on account of principal hereof and for all other purposes, and the City, the Registrar and the Paying Agent shall not be affected by any notice to the contrary.

Fort Dodge/419414-200/ Iss GO Short Term FY26 LA

ASSIGNMENT

For valuable consideration, receipt of which is hereby acknowledged, the undersigned assigns this Note to

(Please print or type name and address of Assignee)

PLEASE INSERT SOCIAL SECURITY OR OTHER IDENTIFYING NUMBER OF ASSIGNEE

and does hereby irrevocably appoint _____, Attorney, to transfer this Note on the books kept for registration thereof with full power of substitution.

Dated: _____

Signature guaranteed:

NOTICE: The signature to this Assignment must correspond with the name of the registered owner as it appears on this Note in every particular, without alteration or enlargement or any change whatever.

Fort Dodge/419414-200/ Iss GO Short Term FY26 LA

Section 4. The Note shall be executed as herein provided as soon after the adoption of this resolution as may be possible and thereupon shall be delivered to the Registrar for registration and delivery to the Lender on June 23, 2026, upon receipt of the loan proceeds, and all action heretofore taken in connection with the Loan Agreement is hereby ratified and confirmed in all respects.

Section 5. The City hereby pledges the debt service property taxes received pursuant to the Prelevy Resolution for the full and prompt payment of the principal of the Note.

Section 6. All resolutions or parts thereof in conflict herewith are hereby repealed to the extent of such conflict.

Section 7. This resolution shall be in full force and effect immediately upon its approval and adoption, as provided by law.

Passed and approved on June 8, 2026.

Mayor

Attest:

City Clerk

Fort Dodge/419414-200/ Iss GO Short Term FY26 LA

ATTESTATION CERTIFICATE

STATE OF IOWA
COUNTY OF WEBSTER
CITY OF FORT DODGE

SS:

I, the undersigned, City Clerk of the City of Fort Dodge, do hereby certify that as such City Clerk I have in my possession or have access to the complete corporate records of the City and of its Council and officers and that I have carefully compared the transcript hereto attached with those corporate records and that the transcript hereto attached is a true, correct and complete copy of all the corporate records in relation to the adoption of a resolution authorizing and approving a certain Loan Agreement and providing for the issuance of a \$617,270 General Obligation Corporate Purpose Note of the City evidencing the City's obligation under the Loan Agreement and that the transcript hereto attached contains a true, correct and complete statement of all the measures adopted and proceedings, acts and things had, done and performed up to the present time with respect thereto.

I further certify that no appeal has been taken to the District Court from the decision of the City Council to enter into the Loan Agreement, to issue the Note or to levy taxes to pay the principal of the Note.

WITNESS MY HAND this _____ day of _____, 2026.

City Clerk

June 3, 2026

From: David Fierke
To: Mayor Flattery and City Council
Subject: Resolution Approving City Manager Contract Extension.



ACTION: For Vote Monday June 8, 2026

Brief History

In 2006, David Fierke was hired as the City Manager and entered into an employment agreement. The agreement has been extended and modified several times since 2006 with the latest extension expiring in June 30 2026.

Analysis of Issue

The attached document and approving resolution extends the employment agreement through 2030. It add 5% to the base salary. All other terms are the same.

Approved By:
David Fierke, City Manager

Department:
City Manager's Office

Status:
Approved - 03 Jun 2026

RESOLUTION NO.

A RESOLUTION APPROVING EXTENSION OF CONTRACT AGREEMENT WITH CITY MANAGER

WHEREAS the parties entered into an Employment Agreement dated July 29, 2006;

WHEREAS, the parties subsequently extended the contract with the City Manager, including in July 2014 and August 2018; and

WHEREAS the Employer and City Manager have agreed to remedial terms; and

WHEREAS the parties desire that their agreement be reduced to writing.

NOW THEREFORE BE IT RESOLVED that the contract with the City Manager be extended to June 30, 2030, and amended as attached hereto.

Be it further resolved that that any and all terms of the July 29, 2006, agreement and subsequent amendments that are not affected by the attached amendment are hereby restated and incorporated herein and are in full force and effect.

The above Resolution passed and adopted by the City Council of the City of Fort Dodge, Iowa this 8th day of June, 2026.

Aye: _____

Nay: _____

Other: _____

City of Fort Dodge, Iowa

David Flattery, Mayor

ATTEST:

Jeff Nemmers, City Clerk

Prepared by: Ryan A. Kehm, 706 First Avenue North, Fort Dodge, Iowa 50501, (515) 576-4101

EXTENSION OF CONTRACT AGREEMENT

COMES NOW the City of Fort Dodge, State of Iowa, a Municipal Corporation, hereinafter referred to as “Employer” and David Fierke, hereinafter referred to as “City Manager”, and state the following:

WITNESSTH:

WHEREAS, the parties entered into an Employment Agreement dated July 29, 2006; and

WHEREAS, the same was extended through October 2, 2013; and

WHEREAS, the parties agreed to remedial terms and extended the Employment Agreement, with the amended terms, through June 30, 2018; and

WHEREAS, the parties agreed to remedial terms and extended the Employment Agreement, with the amended terms, through June 2022; and

WHEREAS, the parties agreed to remedial terms and extended the Employment Agreement, with the amended terms, through June 2026; and

WHEREAS, in accordance with the terms of the contract, the same is up for renewal and negotiation; and

WHEREAS, the Employer and City Manager have agreed to remedial terms; and

WHEREAS, the parties desire that their agreement be reduced to writing.

IT IS HEREBY AGREED AS FOLLOWS:

1. The Employment Agreement dated the 29th of July, 2006, with the amended terms, is hereby extended through June 2030.
2. That Section 7 of the Employment Agreement is hereby amended to set the annual base salary of the City Manager at \$221,348.00
3. That any other terms of the July 29, 2006 agreement or as amended with prior extensions that are not affected by the paragraphs in this Extension of Contract Agreement are hereby restated and incorporated herein and are in full force and effect.

EMPLOYER:

CITY OF FORT DODGE, STATE OF IOWA

CITY MANAGER/EMPLOYEE

By _____
David Flattery, Mayor

By _____
David Fierke

ATTEST:

Jeff Nemmers, City Clerk

June 3, 2026

From: Brett Daniel
To: Mayor Flattery and City Council
Subject: Request approval to purchase a new 2026 410 P Tier Backhoe from Murphy Tractor for the Streets Dept. for \$133,000.00



ACTION: For Vote: Monday June 8th, 2026.

Brief History

The Public Works Streets Department utilizes a backhoe regularly for street maintenance operations, specifically for concrete repair work daily during construction season. The current 2018 backhoe is in need of replacement to ensure the normal day to day Street Operations can continue without equipment issues. This 2018 backhoe will be utilized by the Utility Department to replace an older 2014 backhoe for their day to day operations. The 2014 backhoe currently used in the Utility Dept will be traded in as part of the purchase agreement with Murphy Tractor.

The City Council approved Ordinance 2299 on April 22, 2019, which allows the use of state bid or public/government purchasing cooperatives for materials, supplies or equipment. Sourcewell is one of the cooperatives the City has previously worked with.

Analysis of Issue

The City received a quote from Murphy Tractor for the new John Deere 2026 410 P Tier backhoe through a Sourcewell Contract, for the amount \$171,000, with \$38,000 allowance for the trade in of our 2014 JD backhoe. The total purchase price will be \$133,000.00 with the extended warranty.

Budget Impact

The funds have been allocated in the RUT Roadway Maintenance FY 26/27 budget.

Staff Conclusions / Recommendations

Staff recommends the approval to purchase the new 2026 backhoe from Murphy Tractor through the Sourcewell contract for \$133,000.

Alternatives

Not Purchase new Backhoe.

Implementation and Accountability

Upon approval from the City Council, the order for the equipment will be made by PW staff with an expected late Summer, early Fall delivery.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 04 Jun 2026



Prepared For

DOUG BARKEMA
CITY OF FORT DODGE
819 1ST AVE S
FORT DODGE, IA 505014739

Prepared By

Tanner Kampen
Murphy Tractor & Equipment
1303 3rd Ave NW
Fort Dodge, IA 50501
515-573-0716
tkampen@murphytractor.com

Quote Id 1763893

Creation Date 16-Mar-2026

Expiration Date 15-Jun-2026





Prepared For

DOUG BARKEMA
 CITY OF FORT DODGE
 819 1ST AVE S
 FORT DODGE, IA 505014739

Prepared By

Tanner Kampen
 Murphy Tractor & Equipment
 1303 3rd Ave NW
 Fort Dodge, IA 50501
 515-573-0716
 tkampen@murphytractor.com

Quote Id 1763893

Creation Date 16-Mar-2026

Expiration Date 15-Jun-2026

Customer Notes

Sourcewell contract 011723-JDC
 Member # 3699

Quote Summary

Equipment Summary	Selling Price	QTY In Group	Extended
410 P-Tier Backhoe Loader	\$166,117.50	1	\$166,117.50
Extended Warranty			\$4,882.50
410 P, Powertrain And Hydraulics, 5000 Total Hours or 84 Total Months, 0 Deductible Date Quoted : 01-Jun-2026			
Equipment Total			\$171,000.00
Trade In Summary			Extended
2014 John Deere 410K - 1T0410KXCEE272643			\$38,000.00
Final Trade Allowance			\$38,000.00
Quote Summary			
Total Selling Price			\$171,000.00
Total Trade-In Allowance			(\$38,000.00)
Trade Difference			\$133,000.00
Sub-total			\$133,000.00
Balance Due			\$133,000.00

Salesperson : X _____

Accepted By : X _____



Selling Equipment

Quote # 1763893
 Customer CITY OF FORT DODGE

410 P-Tier Backhoe Loader	QTY In Group : 1
Hours ---	Selling Price
Serial Number ---	\$171,000.00
Stock Number ---	
PUK Parent Serial #	

Equipment Summary

Description	Qty
410 P-Tier Backhoe Loader	1

Base / Options

Description	Qty
United States	1
Translated Text Labels	1
English	1
Level 3 Cab	1
Level 2 Performance Package	1
Less Vision System	1
Premium Package Radio	1
JDLink™	1
Autoshift Transmission - Mechanical Front Wheel Drive (MFWD) with Limited Slip Differential	1
John Deere 4.5L - FT4/Stage IV	1
Galaxy 550 Radial - 500/70R24 Rear & 340/80R18 Front	1
Dual Batteries with Disconnect and Jump Post	1
Extendible Dipperstick	1
1250 lb. (567 kg.) Front Counterweight	1
Auxiliary Hydraulics with One & Two Way Flow (Hammer & Thumb/Swinger)	1
Pilot Controls, Two Lever, with Pattern Selection	1
Two-Function Loader Hydraulics, Single Lever	1
Less Backhoe Bucket with Bucket Pins	1
Rear Hydraulic Coupler for Pin-on Buckets - Less Thumb	1
92 in. (2.35 m.) General Purpose Bucket, 1.39 cu. yd. (1.06 cu. m.)	1



JOHN DEERE

Engine Coolant Heater	1
Chrome Exhaust Extension	1
Diagnostic Oil Sampling Ports	1
LED 4-Corner Beacon Lights	1
Auto Ride Control	1
Total Base / Options	

Dealer Attachments

Description	Qty
30 in. (765 mm) Heavy Duty Bucket, 8.9 c. ft. (0.25 c. m.) Serial Number: - - - Stock Number: - - -	1

Total Dealer Attachments

Value Added Services

Description	Qty
Extended Warranty	1

Total Value Added Services

Selling Price Subtotal

Total Selling Price

May 27, 2026

From: Ryan Maehl
To: Mayor Flattery and City Council
Subject: Second Consideration of Ordinance No. 2415, an Ordinance Amending Chapter 14.51 Demolition and House Movers.



ACTION: FOR VOTE: Monday, June 8, 2026.

Brief History

Ordinance 14.51 is designed to safeguard the City's infrastructure, and over time it became clear that several important elements needed to be updated. Protecting our streets, water, sewer, fiber, and storm utility systems has become a major priority for City staff and the City Council, especially given the significant financial investment in each of these areas.

These revisions ensure that qualified professionals are performing the work correctly, with proper accountability and oversight from City staff. Our goal is to eliminate past and ongoing issues, prevent damage, and—most importantly—remove the risks created by undocumented or unknown work.

Analysis of Issue

The major updates to Ordinance 14.51 are as follows:

- Bond increased from \$5000 to \$10,000 (which matches all other trades for permitting)
- Shifts oversight / approval from City Council to City Staff (Building Official)
- Updated and simplified verbiage for more efficient use and understanding

Budget Impact

The Inspection, Engineering and Public Works departments believe there will be a small increase of revenue from current to match the fees as previously adopted in conjunction with Ordinance 14.04.030 - Building Permit Fee Schedule, but most importantly, it will be the savings caused by reduced/eliminated damage caused by unchecked and rogue contractors.

Staff Conclusions / Recommendations

The City Managers Office and Inspection Division recommend the support and approval of the second reading of Ordinance 14.51

Implementation and Accountability

The Building Official, in coordination with Public Works and Engineering, will be responsible for the implementation and oversight of this ordinance amendment.

Approved By:

David Fierke, City Manager

Department:

City Manager's Office

Status:

Approved - 01 Jun 2026

Ordinance No. 2415
 An Ordinance Amending Fort Dodge Municipal Code
 Chapter 14.51 House Movers and Wreckers

Whereas, Cities must safely manage and oversee the demolition of property; and

Whereas, the City must protect the integrity and quality of the streets, sewers, water, storm, and fiber utilities during such projects; and

Whereas, the Building Official will coordinate as needed with other City departments to properly administrate this amended ordinance; and,

Whereas, this will be in effective upon the third approved reading of said ordinance; and

Whereas, Section 364.17 (5) provides that a city may establish fees for inspection and enforcement.

(Ord. No. 2204, § I, 5-27-14)

- **Chapter 14.51 - ~~HOUSE MOVERS AND WRECKERS~~ Demolition and House Movers**

- **14.51.010 - License required—Permits.**

(a) No person, firm or corporation shall carry on the business of ~~house mover, or moving buildings within the city, or move any house or other buildings upon, across or over any street, avenue, highway or alley of~~ **of a demolition contractor or house mover within** the city without first obtaining a license therefor, as herein provided.

(b) Permits for ~~moving, wrecking or demolition,~~ **moving** of buildings or parts of buildings where any public street or portion thereof is used for the purpose of moving buildings, depositing, sorting, piling, or loading of ~~wrecked~~ materials thereupon, or along any public street or public alley shall be granted only to licensed and bonded ~~house movers and wreckers~~ **demolition contractors or house movers.**

(c) Prior to issuance of permit for the Demolition or Moving of a structure, an Oversize Permit, and/or Obstruction of Right of Way Permit, and/or Right of Way Excavation Permit, and/or other permits may be required. These additional permit requirements will be evaluated upon receipt of Demolition / House Mover Permit application.

(Ord. 1667 § 2 (part), 1984; Ord. 1265 § 1, 1967).

- **14.51.020 - License—Combining—Fees—Bond.**

A combined license for ~~house movers and wreckers~~ **demolition and house moving contractors** may be granted by the city council **Building Official** to ~~qualified wrecking and moving contractors for which a fee of twenty-five dollars per year,~~ **Demolition and House Moving contractors for which a registration fee shall be paid annually. Fee shall be set by resolution approved by council. All fees payable in advance shall be required.** A bond in the sum of ~~five~~ **ten** thousand dollars shall be posted by each person or firm licensed as ~~house movers and wreckers~~ **demolition and/or house movers** to indemnify and hold harmless the municipality and guarantee the proper repair of streets, pavings or other property of the city that may be injured or damaged by such mover or wrecker. **Registration shall also include a copy of the company's Workforce Contractor Certificate with the State of Iowa**

(Ord. 1667 § 2 (part), 1984; Ord. 1265 § 2, 1967).

- **14.51.030 - License—Revocation.**

(a) The city council **Building Official** may revoke and cancel any license or permit issued hereunder whenever in their opinion the holder thereof shall violate any of the provisions of the ordinances of the city or shall fail or refuse to conform with the conditions or requirements of any permit issued; and it shall be the duty of the city council **Building Official** to revoke and cancel the license of any person, firm or corporation convicted of a violation of this chapter.

(b) Upon receipt of a complaint or Information alleging a violation prior to the revocation or cancellation of any license or permit, ~~the city council~~ **per direction of the Building Official the Board of Appeals** shall set a hearing date on such revocation or cancelling **of permit** and direct that the license or permit holder be given at least three days' notice of the hearing, at which time the licensee or permits ~~may~~ **holder shall appear** by himself or with counsel.

(Ord. 1667 §§ 2 (part), 3 (part), 1984).

- **14.51.040 - Permit required—Issuance conditions.**

(a) Before any demolition permit shall be issued, an application in writing shall be made to the Building Official stating the place, extent, purpose of the proposed work and for whom to be done, a description of the house or building to be demolished and the contractor in charge. No person, firm or corporation shall demolish or move any house or building within the corporate limits of the city, without first providing proof of registration as a demolition and /or house mover contractor with the City of Fort Dodge, a completed demolition / House mover permit application, completed demolition /House mover checklist with all utilities verified to have been already disconnected and any required asbestos testing and/or abatement completed. Water meter, MIU, and any Fort Dodge Fiber equipment shall be removed and returned prior to any demolition work commencing.

(b) No person, firm or corporation shall move any house or building upon, across or over any street, avenue, alley, sidewalk or public ground of the city, or raise, lower or move any house or building within twenty feet of any public sidewalk without first obtaining a permit therefor from the city council **Building Safety Department** as herein provided. Before any permit shall be issued an application in writing shall be made to the city council **Building Official** stating the place, extent, and purpose of the proposed work and for whom to be done, a description of the house or building to be moved, the location from which and the location to which it is proposed to be moved and the particular route to be traveled, what electric wires, if any, will have to be cut or removed, and the location where such cutting or removal shall be necessary whether the street, railway track shall be crossed and the location where it will be crossed, whether any sidewalk, curbing, electric poles or shade trees shall be removed or cut or interfered with, and the name of the owner thereof **Additional permits may be required dependent upon size of structure being moved.** The application shall contain a stipulation that in the performance of the work all of the conditions and requirements of the ordinances of the city shall be complied with.

(Ord. 1667 § 2 (part), 1984).

- **14.51.050 - Permit—Limitations on issuance.**

(a) No permit shall be issued for moving any house or other building over or across any bridge, or any building along or across the street railway track during the hours when the cars run, except upon the written consent of the company owning such tracks, which consent must be filed with the application, nor for the removal of any building upon or along any street, which shall be unsafe, or which will occasion permanent injury to the pavements, or electric poles or wires, or which will unreasonably obstruct any street or public way, or injure private property, nor shall any permit be issued except for work to be done by a person, firm or corporation duly licensed as in this chapter provided.

(b) No building or structure shall be moved on any street within the corporate limits of the city that exceeds the following measurements Twenty-four feet in width, sixteen feet six inches high at the plate, twenty-two feet at the ridge, the ridge of which shall parallel the street with no dormer or eaves.

(Ord. 1667 § 2 (part), 1984; Ord. 1265 § 3, 1967).

- **14.51.060 - Permit—Issuance—Fee.**

When an application is made in accordance with this chapter and approved by the city council the city clerk **Building Official the Building Safety Department** shall issue to the applicant a permit for the particular work specified in the application and shall make a report of the issuing of the permit. Before issuing the permit the city clerk **Building Safety Department** shall collect a fee as prescribed by the fee schedule provided in the Uniform Building Code, as adopted by Section **14.04.030** of the Fort Dodge Municipal Code, and the city clerk shall pay the amount of the fee so collected to the city treasurer, taking receipt therefor as provided by law. **City of Fort Dodge Building Permit Fees as adopted by Resolution under Section 14.04.030 of the Fort Dodge Municipal Code taking receipt therefor as provided by law.**

(Ord 1667 §§ 2 (part), 3 (part), 1984).

- **14.51.070 - Moving-Route—Feasibility.**

Before a permit is issued the building inspector or his authorized assistant, after consulting the electric, telephone and telegraph utilities shall approve the route and feasibility of moving.

(a) Before a permit is issued the City Engineer or his authorized assistant, after consulting the electric, fiber, cable or telecommunications utilities shall approve the route and feasibility of moving.

(b) Before a permit is issued any utilities along said route that will need moved, cut, or modified during the moving stage, along with date and time of said move shall be approved by utility owner prior to submitting permit for approval. Any expense incurred in the moving, cutting or modifying of utilities shall be the responsibility of the house moving contractor

(Ord. 1667 § 2 (part), 1984; Ord. 1265 § 4, 1967).

- ~~**14.51.080 - Notice of cutting wires—Expense.**~~

~~Whenever in moving any house or building, it is necessary to cut or remove any street railway, electric light, telephone, or telegraph or other electric wire, pole or fixture, the owner of such wire, pole or fixture shall have the right to cut or remove the same or superintend such cutting or removal and a written notice shall be given to such owner at least twelve hours before such cutting or removal is necessary, specifying the particular place, the person for whom, and the time when such cutting or removal will be required. The city council, in any case where in moving any house or buildings it will be necessary to cut or remove any electric wires, poles or fixtures, may before granting a permit, require at least twelve hours' notice, in writing, of the application for such permit to be given to the owner of such wires, poles or fixtures of the time when the application will be heard and considered, and the right of such owner at that time to make objections in writing to the granting of such permit, and the council, after considering such application and the objection thereto, if any, may grant or refuse such permit, and if the permit is granted, shall prescribe therein such rules and regulations as may be necessary to protect the rights of both parties. A reasonable proportion of the expense of cutting or removing electric wires, poles or fixtures shall be paid by the house mover, and the balance by the owner of such wires, poles or fixtures. In case of disagreement respecting the amount to be paid by the house mover, the city council shall decide, and the amount of such expense to be paid by the house mover, shall be secured by the bond provided for by this chapter.~~

~~(Ord. 1667 § 2 (part), 1984).~~

14.51.080 - Report to fire and police departments.

Every house mover or moving contractor shall report to the Fort Dodge Police Department and Fort Dodge Fire Department the time intended to start the moving of the structure, the route to be used and the expected time enroute no less than twenty four (24) hours prior to move, Contractor shall also obtain a Right of Way Obstruction permit from the city engineer and shall report the

exact location the structure will stand on the public streets or public alleys overnight. He further shall provide adequate warning signals or flares so as to alert the public of the danger.

• **14.51.090 - Report to fire and police departments.**

Every house mover or moving contractor shall report to the fire chief or his authorized assistants at fire headquarters and the Fort Dodge police department, the time he intended to start moving or wrecking a structure, the route he will use and the expected time enroute. He shall also report the exact location of the structure or wrecked material will stand on the public streets or public alleys overnight. He further shall provide adequate warning signals or flares so as to alert the public of the danger.

(Ord. 1667 § 2 (part), 1984; Ord. 1265 § 5, 1967).

14.51.090 - Repairing injury to street and paying damages done.

Damage to any street, avenue, highway, alley, public ground, sidewalk, curbing or pavement, shall be promptly repaired to the satisfaction of the City Engineer or representative and any injury or damage done to any person or any property, either public or private, shall be promptly settled and compensated for, and the bond provided for in this chapter, shall stand as security therefor.

• **14.51.100 - Repairing injury to street and paying damages done.**

An injury done to any street, avenue, highway, alley, public ground, sidewalk, curbing, crossing or pavement, shall be promptly repaired to the satisfaction of the city council and any injury or damage done to any person or any property, either public or private, shall be promptly settled and compensated for, and the bond provided for in this chapter, shall stand as security therefor.

(Ord. 1667 § 2 (part), 1984).

This Ordinance shall be effective after its final passage, approval, and publication, as by law provided.

(Ord. No. 2204, § X, 5-27-14)

The above Ordinance passed and adopted by the City Council of the City of Fort Dodge, Iowa, this 22nd ____ day of June 2026

Passed on first consideration by the City Council of the City of Fort Dodge, Iowa this 18th day of May, 2026.

AYE: _____

NAY: _____

OTHER: _____

Passed on second consideration by the City Council of the City of Fort Dodge, Iowa this this 8th day of June, 2026.

AYE: _____

NAY: _____

OTHER: _____

Passed on third consideration by the City Council of the City of Fort Dodge, Iowa this 22nd day of June, 2026.

AYE: _____

NAY: _____

OTHER: _____

City of Fort Dodge, Iowa

David Flattery, Mayor

ATTEST:

Dawn Siebken, City Clerk