



COMMITTEE OF THE WHOLE AGENDA

Tuesday, October 7, 2025 at 6:00 PM

Adel City Hall, 301 S 10th Street Adel, IA 50003

FULL AGENDA PACKET ACCESS *To access the full Agenda Packet please visit [Agendas & Minutes \(adeliowa.gov\)](#) and click on the link to the Agenda Packet for this meeting.*

OLD BUSINESS

NEW BUSINESS

- 2.a. September 2, 2025 Committee of the Whole Meeting Minutes
- 2.b. Executive Summary & Discussion on Cashflow for the South Dallas County Landfill
- 2.c. Discussion on Special Assessment Options for the Rapids Street Reconstruction Project
- 2.d. Discussion of Potential Incentives for Project in the City of Adel Urban Renewal Area
- 2.e. Discussion on the Council's Previous Decision to Set October 31st as the Official Date Each Year for City-Wide Trick-or-Treating/Beggar's Night

OTHER BUSINESS

ADJOURNMENT

**Adel Committee of the Whole
September 2, 2025 - Meeting Minutes**

The City of Adel's Committee of the Whole met in the council chambers at Adel City Hall. McAdon called the meeting to order at 6:02 p.m. Members present: McAdon, West, Ockerman, Trout, and Selby. Others present: Deputy City Administrator/Finance Director Sandquist, City Clerk Erickson, Public Works Director Overton, Parks & Recreation Director Schenck, Police Chief Book, and Community Development Director Nichols.

NEW BUSINESS

- 1.a. August 5, 2025 Committee of the Whole Meeting Minutes
Approved by acquiescence from all Council Members.

- 1.c. Discussion on the Suggestion to Update Hours of Operation Regulations in Chapter 78, Golf Carts
Council Member McAdon moved this item up in the agenda order as the discussion of the next item would be more extensive. City Clerk Erickson gave a review of the request from a resident to update the hours of operation for golf carts to go beyond sunset if the golf cart is outfitted with headlights, brake lights, and turn signals.
McAdon said that she is not supportive of having golf carts on our streets anyway, as some people do not drive responsibly, but even less supportive of having golf carts out at night. Even with lights the golf carts will be less likely to be seen by other vehicles and people.
Council Member Selby shared that she understands and shares the concern of some citizens that go to a place and cannot get home when it is dark with the current ordinance, such as football games. Selby asked Chief Book what kind of issues the police department has encountered with golf carts. Book responded that the biggest issues are that there are not restraint systems in most golf carts or there are underaged drivers driving the carts around town.
Erickson shared a brief review of other cities in the metro that are the same size or bigger than Adel and most of the other cities had the same hours of operation.
Council Member West said that Adel is growing, and we may see a Council to decide to take away the permitting of golf carts to operate on city streets.
Chief Book shared that Webster City allows UTVs after sunset, but they have different restraint systems than golf carts.
Council Member Ockerman shared that he is not in favor of golf carts and advised Chief Book to direct his department to be stricter on enforcing the age restriction of drivers. West asked Chief Book if we have had an issue of golf carts going out at night and Book responded that this is not a large issue. West then asked what would happen if someone did drive a golf cart at night. Book responded that it is up to the discretion of the officer, but if it is a repeat offender there may be a ticket issued. The officers try to educate residents on the laws the first time. McAdon said that it is great that we educate drivers. Selby said that West is right in that allowing golf carts to operate on city streets will most likely be taken away in the future, so to expand the hours of operation just to take away allowing golf carts at all would be counterproductive. There was not enough support to add this item to the Council agenda for September 9th.

- 1.b. Discussion on Annexation Efforts to the South of Adel's City Limits
Deputy City Administrator/Finance Director Sandquist opened this item with an explanation that annexation efforts are progressing more towards the south than they are to the east, so the focus of this discussion needs to be on the south annexation. She explained that a **developer has purchased the property along Meadow Rd., formerly Tim Forret's property. This developer has expressed the desire to annex in. When looking at the proposed annexation area map, there is a large area where most of the properties have agreed to annex into the city. In the future**

land use map there are a lot of the areas along Highway 169 that are zoned commercial which is a desire that many Council have expressed. Public Works Director Overton and Sandquist spoke with Gary Brons with McClure Engineering about the infrastructure plans that we already have studies on. Brons presented to the Council some options of how to move forward in annexation and infrastructure planning and discussion ensued. The key points are listed below:

Annexation & Development Interest

- Developer purchased land along Meadow Rd (formerly Tim Forret's) and is interested in annexation.
- Most properties in the red area on the annexation map have agreed to annex into the city.
- Future land use along Hwy 169 is envisioned as commercial, aligning with community desires.

Infrastructure Planning

- McClure previously studied water and sewer infrastructure in 2017.
- Adel is generally following the 2017 plan; future development will dictate next steps.
- Xenia owns water utility land south of Meadow Rd and has a 16-inch water line along Hwy 169.

Sanitary Sewer & Lift Stations

- Heritage Woods developers may need to install lift stations if they are to annex in, which is their desire.
- A package plant could be a short-term solution before connecting to the main sewer system.
- Southwest basin is older and costly to connect; may require force main and lift station.
- Existing force main near the high school may need replacement in 5–10 years.

Roadway Planning

- Meadow Rd needs a functional design plan to guide future development.
- Temporary fix: 22-ft asphalt road with 4-ft shoulders (~\$856,000), lifespan of 15–20 years.
- Long-term plan includes curb, gutter, and three lanes, as well as sidewalk and trail.

Strategic Planning & Developer Engagement

- Functional design plan would help developers understand long-term expectations.
- Rachel Wacker, Greater Dallas County Development Alliance, and Erin Milroy, Adel Partners Chamber of Commerce, support the plan, noting it aids in attracting industry and guiding conversations.
- Residential growth is seen as a catalyst for commercial and industrial development.

Next Steps

- Consensus to place a planning document proposal on the agenda.
- Potential grant application supports the timing of this discussion.
- Suggestion to involve the Chamber and Dallas County Development Alliance in targeting commercial development.

ADJOURNMENT - 7:16 p.m.

Respectfully submitted: Carrie Erickson, City Clerk



AGENDA ITEM NO. 2.b
AGENDA SECTION: NEW
BUSINESS

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

MEETING DATE: October 7, 2025

AGENDA HEADING: Executive Summary & Discussion on Cashflow for the South
Dallas County Landfill

ATTACHMENTS:

[South Dallas County Landfill Cashflow 10-1-25.pdf](#)

[FY25 South Dallas County Landfill Agency Audit.pdf](#)

[South Dallas County SLF \(25-SDP-01-75P\) SW INSP_09-23-25.pdf](#)

South Dallas County Landfill Agency
Landfill Enterprise Fund

EXHIBIT 1

Growth Assumptions	
Operating Income	2.00%
Operating Expenses	Var.
Interest Rate - Cash Balances	3.00%

		Audited Financial Statements			Budget	Projected	Projected	Projected	Projected	Projected
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Residential Tipping Fee Rate per Ton	1	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
DNR Fee per Ton	2	\$4.75	\$4.75	\$4.75	\$4.75	\$4.75	\$4.75	\$4.75	\$4.75	\$4.75
Change % in Waste Tons	3	-21.38%	-13.73%	-21.02%	-37.23%	2.00%	2.00%	2.00%	2.00%	2.00%
Tons of Solid Waste	4	22,382	19,309	15,250	9,571	9,763	9,958	10,157	10,360	10,568
Ave Revenue per Tonnage	5	\$71.91	\$68.31	\$69.44	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00
Operating Receipts										
Charged Tonnage	6	\$1,609,508	\$1,318,990	\$1,058,928	\$670,000	\$683,400	\$697,068	\$711,009	\$725,230	\$739,734
Recycling Revenue	7	209,241	236,153	292,790	220,000	224,400	228,888	233,466	238,135	242,898
Gate charges	8	1,818,750	1,555,143	1,351,718	890,000	907,800	925,956	944,475	963,365	982,632
Member Assessment	9	30,800	36,400	38,718	33,600	0	0	0	0	0
Miscellaneous	10	0	661	0	0	0	0	0	0	0
Total Operating Receipts	11	\$1,849,550	\$1,592,204	\$1,390,436	\$923,600	\$907,800	\$925,956	\$944,475	\$963,365	\$982,632
Operating Disbursements										
Salaries and benefits	12	\$340,479	\$339,572	\$366,532	\$412,144	\$420,387	\$428,795	\$437,371	\$446,118	\$455,040
Solid waste contract	13	109,365	78,094	\$63,421	0	0	0	0	0	0
Recycling fees	14	36,438	39,696	\$47,524	45,000	45,900	46,818	47,754	48,709	49,684
Iowa DNR tonnage fee	15	47,123	42,497	\$44,934	40,375	41,183	42,006	42,846	43,703	44,577
Engineering and consulting	16	14,606	15,804	\$11,210	16,750	17,085	17,427	17,775	18,131	18,493
Repair and maintenance	17	94,953	129,791	\$49,890	70,500	71,910	73,348	74,815	76,311	77,838
Fuel	18	110,693	86,270	\$72,680	65,100	66,402	67,730	69,085	70,466	71,876
Insurance	19	57,679	6,574	\$40,289	36,000	36,720	37,454	38,203	38,968	39,747
Accounting	20	16,735	16,996	\$17,299	17,250	17,595	17,947	18,306	18,672	19,045
Utilities	21	8,154	7,437	\$7,646	6,600	6,732	6,867	7,004	7,144	7,287
Supplies/office/contractual services	22	17,321	21,613	\$13,520	12,500	12,750	13,005	13,265	13,530	13,801
Monitoring and inspection fees	23	19,023	16,012	\$21,883	15,000	15,300	15,606	15,918	16,236	16,561
Leachate hauling/Adel STP fees	24	3,954	713	\$392	700	714	728	743	758	773
Miscellaneous	25	2,397	2,564	\$2,122	5,000	5,100	5,202	5,306	5,412	5,520
Total Operating Disbursements	26	\$878,921	\$803,633	\$759,342	\$742,919	\$757,777	\$772,933	\$788,392	\$804,159	\$820,243
Net Operating Income	27	\$970,629	\$788,571	\$631,094	\$180,681	\$150,023	\$153,023	\$156,084	\$159,205	\$162,389
Interest Income	28	157,963	254,557	373,838	388,569	396,386	403,479	402,174	406,471	412,942
Litigation Settlement	29	6,716	6,716	6,716	6,716	0	0	0	0	0
Net Revenue for Debt Service	30	\$1,135,308	\$1,049,844	\$1,011,648	\$575,966	\$546,409	\$556,502	\$558,257	\$565,676	\$575,331

South Dallas County Landfill Agency
Landfill Enterprise Fund

EXHIBIT 1

Growth Assumptions	
Operating Income	2.00%
Operating Expenses	Var.
Interest Rate - Cash Balances	3.00%

Audited Financial Statements					Budget	Projected	Projected	Projected	Projected	Projected
FY 2022-23					FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Net Revenue for Debt Service	31	\$1,135,308	\$1,049,844	\$1,011,648	\$575,966	\$546,409	\$556,502	\$558,257	\$565,676	\$575,331
Landfill Debt Service										
RESERVED	32	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Revenue Debt	33	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
RESERVED	34	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total G.O. Debt	35	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Total Landfill Debt	36	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Debt Service Coverage										
Net Revenues / Revenue Debt	37	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Net Revenues / All Debt	38	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Net Cashflow After Debt	39	\$1,135,308	\$1,049,844	\$1,011,648	\$575,966	\$546,409	\$556,502	\$558,257	\$565,676	\$575,331
Capital Outlays	40	(55,000)	(344,700)	(589,924)	0	(310,000)	(600,000)	(415,000)	(350,000)	(250,000)
Expansion	41	0	0	0	0	0	0	0	0	0
Net Fund Transfers to Restricted Cash	42	(153,209)	(155,781)	(166,280)	(166,280)	(169,606)	(172,998)	(176,458)	(179,987)	(183,587)
Annual Surplus / (Deficit)	43	\$927,099	\$549,363	\$255,444	\$409,686	\$66,803	(\$216,496)	(\$33,201)	\$35,690	\$141,744
Operating Cash										
Beginning Balance	44	\$7,486,861	\$8,413,960	\$8,963,323	\$9,218,767	\$9,628,453	\$9,695,256	\$9,478,760	\$9,445,559	\$9,481,249
Ending Balance	45	\$8,413,960	\$8,963,323	\$9,218,767	\$9,628,453	\$9,695,256	\$9,478,760	\$9,445,559	\$9,481,249	\$9,622,993
Cash Balance as % of O&M	46	957%	1115%	1214%	1296%	1279%	1226%	1198%	1179%	1173%
Net Fund Transfers From Operating Cash										
+ / (-) Recycling Fund	47	\$7,365	\$3,655	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
+ / (-) NE/SW Post-Closure	48	(30,000)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
+ / (-) Expansion Post Closure	49	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)	(22,500)
+ / (-) Expansion Closure	50	(108,074)	(114,436)	(121,280)	(121,280)	(124,606)	(127,998)	(131,458)	(134,987)	(138,587)
Total Fund Transfers In / (Out)	51	(\$153,209)	(\$155,781)	(\$166,280)	(\$166,280)	(\$169,606)	(\$172,998)	(\$176,458)	(\$179,987)	(\$183,587)
Designated & Restricted Cash										
Recycling Fund	52	\$3,655	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NE/SW Post-Closure	53	825,750	848,250	870,750	893,250	915,750	938,250	960,750	983,250	1,005,750
Expansion Post-Closure	54	749,250	771,750	794,250	816,750	839,250	861,750	884,250	906,750	929,250
Expansion Closure	55	1,517,426	1,631,862	1,753,142	1,874,422	1,999,028	2,127,025	2,258,483	2,393,470	2,532,056
Total Restricted/Designated Cash	56	\$3,096,081	\$3,251,862	\$3,418,142	\$3,584,422	\$3,754,028	\$3,927,025	\$4,103,483	\$4,283,470	\$4,467,056
Total Cash Balance	57	\$11,510,041	\$12,215,185	\$12,636,909	\$13,212,875	\$13,449,283	\$13,405,785	\$13,549,042	\$13,764,718	\$14,090,049

South Dallas County Landfill Agency
Landfill Enterprise Operating Revenues

EXHIBIT 2

Growth Assumptions	
Operating Income	2.00%
Interest Rate - Cash Balances	3.00%

		Audited Financial Statements			Budget	Projected	Projected	Projected	Projected	Projected
		FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	FY 2028-29	FY 2029-30	FY 2030-31
Operating Revenues										
Per Capita Fee	1	\$30,800	\$36,400	\$38,718	\$33,600	\$0	\$0	\$0	\$0	\$0
Gate Fees	2	236,864	211,554	158,028	100,000	102,000	104,040	106,121	108,243	110,408
Accounts Receivable	3	439,190	336,258	178,968	170,000	173,400	176,868	180,405	184,013	187,694
Recycling Revenue	4	209,241	236,153	292,790	220,000	224,400	228,888	233,466	238,135	242,898
Interest	5	58,640	92,365	205,756	104,648	107,533	112,621	117,811	123,104	128,504
Miscellaneous	6	0	661	0	0	0	0	0	0	0
Credit Card Deposits	7	933,454	771,178	721,932	400,000	408,000	416,160	424,483	432,973	441,632
CPC Settlement Receipts	8	6,716	6,716	6,716	6,716	0	0	0	0	0
CPC Interest- Operating	9	99,323	162,191	168,083	283,921	288,854	290,858	284,363	283,367	284,437
CPC Transfers- Operating Fund	10	39,584	39,584	39,584	0	0	0	0	0	0
NE/SW Post Closure	11	30,000	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Expansion Post - Closure	12	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500	22,500
Expansion Closure	13	108,074	114,436	121,280	121,280	124,606	127,998	131,458	134,987	138,587
Gate Charges	14	\$1,818,750	\$1,555,143	\$1,351,718	\$890,000	\$907,800	\$925,956	\$944,475	\$963,365	\$982,632
Member Assessments	15	30,800	36,400	38,718	33,600	0	0	0	0	0
Miscellaneous	16	0	661	0	0	0	0	0	0	0
Total Operating Receipts	17	\$1,849,550	\$1,592,204	\$1,390,436	\$923,600	\$907,800	\$925,956	\$944,475	\$963,365	\$982,632
Interest on Investments	18	157,963	254,557	373,838	388,569	396,386	403,479	402,174	406,471	412,942
Litigation Settlement	19	6,716	6,716	6,716	6,716	0	0	0	0	0

2%
2%
2%
2%
2%

South Dallas County Landfill Agency

EXHIBIT 3

Landfill Enterprise Operating Expenses, Transfers and Capital Improvement Projects

Growth Assumptions	
Operating Expenses	Var.

Expense	Expense Category	Audited Financial Statements			Budget	Proposed	Proposed	Proposed	Proposed	Proposed	% Increase
		Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	Expenses	
		2023	2024	2025	2026	2027	2028	2029	2030	2031	
Wages Expenses	S	\$274,206	\$273,518	\$295,433	\$333,840	\$340,517	\$347,327	\$354,274	\$361,359	\$368,586	2%
Payroll Tax-Employer	S	20,058	19,947	21,803	25,539	26,050	26,571	27,102	27,644	28,197	2%
IPERS Employee Benefit	S	25,885	25,820	27,944	31,515	32,145	32,788	33,444	34,113	34,795	2%
Medical Insurance	S	20,331	20,287	21,352	21,250	21,675	22,109	22,551	23,002	23,462	2%
Training Expenses	M	802	296	0	500	510	520	531	541	552	2%
Accounting Services	A	10,320	10,241	10,334	10,000	10,200	10,404	10,612	10,824	11,041	2%
Audit Services	A	6,416	6,755	6,965	7,250	7,395	7,543	7,694	7,848	8,005	2%
Engineering Services	E	3,319	5,266	3,089	5,250	5,355	5,462	5,571	5,683	5,796	2%
Bank Service Charges	M	174	163	64	400	408	416	424	433	442	2%
Legal Expense	M	0	0	450	2,000	2,040	2,081	2,122	2,165	2,208	2%
Consulting Services	E	4,715	92	1,152	2,500	2,550	2,601	2,653	2,706	2,760	2%
Insurance- Property, Liability	I	57,679	6,574	40,289	36,000	36,720	37,454	38,203	38,968	39,747	2%
Equipment- Large- Maint.,Repair	RM	59,561	106,685	39,514	50,000	51,000	52,020	53,060	54,122	55,204	2%
Equipment- Small- Maint.,Repair	RM	2,492	3,210	100	2,000	2,040	2,081	2,122	2,165	2,208	2%
Fuel, Oil, Lubricants	F	110,693	86,270	72,680	65,000	66,300	67,626	68,979	70,358	71,765	2%
Building & Grounds Maintenance	RM	5,450	9,113	1,953	5,000	5,100	5,202	5,306	5,412	5,520	2%
Road Maintenance	RM	10,416	2,060	7,716	10,000	10,200	10,404	10,612	10,824	11,041	2%
Shop Supplies	SU	4,311	9,126	2,154	2,500	2,550	2,601	2,653	2,706	2,760	2%
Office Supplies	SU	13,010	12,487	11,365	10,000	10,200	10,404	10,612	10,824	11,041	2%
Utilities	U	7,477	6,882	7,084	6,000	6,120	6,242	6,367	6,495	6,624	2%
Leachate Hauling/ Adel STP Fees	L	1,977	381	196	300	306	312	318	325	331	2%
Sales Tax	M	332	313	27	100	102	104	106	108	110	2%
Mileage	M	35	0	0	250	255	260	265	271	276	2%
Dues, Memberships	M	970	970	1,185	1,250	1,275	1,301	1,327	1,353	1,380	2%
Bad Debt Expense	A	0	0	0	0	0	0	0	0	0	2%
Misc. Expense/ Refunds	M	84	821	79	500	510	520	531	541	552	2%
DNR Fees	D	47,123	42,497	44,934	40,375	41,183	42,006	42,846	43,703	44,577	2%
Agreement Fees (Metro, ND)	SW	109,365	78,094	64,990	0	0	0	0	0	0	2%
Recycling Fees/ Expense	R	36,438	39,696	45,955	45,000	45,900	46,818	47,754	48,709	49,684	2%

South Dallas County Landfill Agency

EXHIBIT 3

Landfill Enterprise Operating Expenses, Transfers and Capital Improvement Projects

Growth Assumptions	
Operating Expenses	Var.

Expense	Expense Category	Audited Financial Statements			Budget Expenses 2026	Proposed Expenses 2027	Proposed Expenses 2028	Proposed Expenses 2029	Proposed Expenses 2030	Proposed Expenses 2031	% Increase
		Expenses 2023	Expenses 2024	Expenses 2025							
Expansion Expense	X	0	0	0	0	0	0	0	0	0	
Capital Purchases/ Improvements	C	55,000	344,700	589,924	0	310,000	600,000	415,000	350,000	250,000	CIP
<u>Transfers- Adel Settlement</u>		<u>39,584</u>	<u>39,584</u>	<u>39,584</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	2%
CPC Engineering Services	E	4,983	10,447	5,380	8,000	\$8,160	8,323	8,490	8,659	8,833	2%
CPC Consulting Services	E	1,590	0	1,590	1,000	\$1,020	1,040	1,061	1,082	1,104	2%
CPC Equipment Maintenance	RM	3,075	270	0	500	\$510	520	531	541	552	2%
CPC Equip. Maint- Leachate, etc	RM	11,426	7,417	607	1,000	\$1,020	1,040	1,061	1,082	1,104	2%
CPC Fuel	F	0	0	0	100	\$102	104	106	108	110	2%
CPC Testing, Insp, Monitoring	MI	19,023	16,012	21,883	15,000	\$15,300	15,606	15,918	16,236	16,561	2%
CPC Road Maintenance	RM	2,534	1,035	0	2,000	\$2,040	2,081	2,122	2,165	2,208	2%
CPC Utilities	U	677	555	562	600	\$612	624	637	649	662	2%
<u>CPC Leachate Haul/ Adel STP Fee</u>	<u>L</u>	<u>1,977</u>	<u>332</u>	<u>196</u>	<u>400</u>	<u>\$408</u>	<u>\$416</u>	<u>\$424</u>	<u>\$433</u>	<u>\$442</u>	2%
Transfers to Closure Accounts		160,574	159,436	166,280	166,280	169,606	172,998	176,458	179,987	183,587	2%
Reimbursements	M	0	0	317	0	0	0	0	0	0	
Salaries and benefits	S	340,479	339,572	366,532	412,144	420,387	428,795	437,371	446,118	455,040	
Solid waste contract	SW	109,365	78,094	64,990	0	0	0	0	0	0	
Recycling fees	R	36,438	39,696	45,955	45,000	45,900	46,818	47,754	48,709	49,684	
Iowa DNR tonnage fee	D	47,123	42,497	44,934	40,375	41,183	42,006	42,846	43,703	44,577	
Engineering and consulting	E	14,606	15,804	11,210	16,750	17,085	17,427	17,775	18,131	18,493	
Repair and maintenance	RM	94,953	129,791	49,890	70,500	71,910	73,348	74,815	76,311	77,838	
Fuel	F	110,693	86,270	72,680	65,100	66,402	67,730	69,085	70,466	71,876	
Insurance	I	57,679	6,574	40,289	36,000	36,720	37,454	38,203	38,968	39,747	
Accounting	A	16,735	16,996	17,299	17,250	17,595	17,947	18,306	18,672	19,045	
Utilities	U	8,154	7,437	7,646	6,600	6,732	6,867	7,004	7,144	7,287	
Supplies/office/contractual services	SU	17,321	21,613	13,519	12,500	12,750	13,005	13,265	13,530	13,801	
Monitoring and inspection fees	MI	19,023	16,012	21,883	15,000	15,300	15,606	15,918	16,236	16,561	
Leachate hauling/Adel STP fees	L	3,954	713	392	700	714	728	743	758	773	
<u>Miscellaneous</u>	<u>M</u>	<u>2,397</u>	<u>2,564</u>	<u>2,123</u>	<u>5,000</u>	<u>5,100</u>	<u>5,202</u>	<u>5,306</u>	<u>5,412</u>	<u>5,520</u>	
Expansion	X	0	0	0	0	0	0	0	0	0	
Capital Outlays	C	55,000	344,700	589,924	0	310,000	600,000	415,000	350,000	250,000	
Operating Expenses		\$878,921	\$803,633	\$759,341	\$742,919	\$757,777	\$772,933	\$788,392	\$804,159	\$820,243	

SOUTH DALLAS COUNTY LANDFILL AGENCY

INDEPENDENT AUDITOR'S REPORTS
BASIC FINANCIAL STATEMENT AND
OTHER INFORMATION
SCHEDULE OF FINDINGS AND RESPONSES

JUNE 30, 2025

South Dallas County Landfill Agency

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South Dallas County Landfill Agency

Officials

<u>Name</u>	<u>Title</u>	<u>Representing</u>
Shirley McAdon	Chairperson	City of Adel
Michael Fountas	Operations Director	
Denise Walter	Accountant	

Gronewold, Bell, Kyhnn & Co. P.C.

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INDEPENDENT AUDITOR'S REPORT

To the Member of
South Dallas County Landfill Agency

Report on the Audit of the Financial Statement

Opinion

We have audited the financial statement of South Dallas County Landfill Agency as of and for the year ended June 30, 2025, and the related notes to financial statement, which collectively comprise South Dallas County Landfill Agency's basic financial statement as listed in the table of contents.

In our opinion, the accompanying financial statement referred to above presents fairly, in all material respects, the respective cash basis financial position of South Dallas County Landfill Agency as of June 30, 2025, and the respective changes in cash basis financial position for the year then ended in accordance with the cash basis of accounting described in Note 1.

Basis for Opinion

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 the Financial Statement section of our report. We are required to be independent of South Dallas County Landfill Agency, 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 opinion.

Basis of Accounting

We draw attention to Note 1 of the financial statement, which describes the basis of accounting. The financial statement is prepared on the cash basis of accounting, which is a basis of accounting other than accounting principles generally accepted in the United States of America. Our opinion is not modified with respect to this matter.

To the Member of
South Dallas County Landfill Agency

Responsibilities of Management for the Financial Statement

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

Auditor's Responsibilities for the Audit of the Financial Statement

Our objectives are to obtain reasonable assurance about whether the financial statement as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. 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 statement.

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 statement, 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 statement.
- 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 South Dallas County Landfill Agency'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 statement.
- Conclude whether, in our judgement, there are conditions or events, considered in the aggregate, that raise substantial doubt about South Dallas County Landfill Agency'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.

To the Member of
South Dallas County Landfill Agency

Other Information

Management is responsible for the other information included in this report. The other information comprises the Schedule of the Agency's Proportionate Share of the Net Pension Liability and the Schedule of Agency Contributions on pages 20 through 22 but does not include the basic financial statement and our auditor's report thereon. Our opinion on the basic financial statement does not cover the other information, and we do not express an opinion or any form of assurance thereon.

In connection with our audit of the financial statement, our responsibility is to read the other information and consider whether a material inconsistency exists between the other information and the financial statement, or the other information otherwise appears to be materially misstated. If, based on the work performed, we conclude that an uncorrected material misstatement of the other information exists, we are required to describe it in our report.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated September 11, 2025 on our consideration of South Dallas County Landfill Agency's internal control over financial reporting and 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 Agency'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 South Dallas County Landfill Agency's internal control over financial reporting and compliance.

Grnewold, Bell, Kylvnn & Co. P.C.

Atlantic, Iowa
September 11, 2025

South Dallas County Landfill Agency
Statement of Cash Receipts, Disbursements and
Changes in Cash Balance

As of and for the year ended June 30, 2025

Operating receipts:	
Gate charges	\$ 1,351,718
Member assessment	<u>38,718</u>
Total operating receipts	<u>1,390,436</u>
Operating disbursements:	
Salaries and benefits	366,532
Solid waste contract	63,421
Recycling fees	47,524
Iowa Department of Natural Resources tonnage fee	44,934
Engineering and consulting	11,210
Repair and maintenance	49,890
Fuel	72,680
Insurance	40,289
Accounting	17,299
Utilities	7,646
Supplies/office operations and contractual services	13,520
Monitoring and inspection fees	21,883
Leachate hauling/Adel STP fees	392
Miscellaneous	<u>2,122</u>
Total operating disbursements	<u>759,342</u>
Excess of operating receipts over operating disbursements	631,094
Non-operating receipts (disbursements):	
Interest on investments	373,838
Litigation settlement	6,716
Capital outlay	<u>(589,924)</u>
Net non-operating receipts (disbursements)	<u>(209,370)</u>
Change in cash balance	421,724
Cash balance beginning of year	<u>12,215,185</u>
Cash balance end of year	<u>\$ 12,636,909</u>

(continued next page)

South Dallas County Landfill Agency
Statement of Cash Receipts, Disbursements and
Changes in Cash Balance - Continued

As of and for the year ended June 30, 2025

Cash Basis Fund Balance

Restricted for:	
Closure	\$ 1,753,142
Postclosure care	<u>1,665,000</u>
Total restricted cash basis fund balance	3,418,142
Unrestricted	<u>9,218,767</u>
Total cash basis fund balance	<u>\$ 12,636,909</u>

See notes to financial statement.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

South Dallas County Landfill Agency was formed in 1970 pursuant to the provisions of Chapter 28E of the Code of Iowa. The purpose of the Agency is to develop, operate and maintain solid waste and recycling facilities in South Dallas County.

The governing body of the Agency is composed of one representative from the member city, Adel. The chairperson is appointed by the participating political subdivision and has one vote.

The Agency is a component unit of the City of Adel. The accompanying financial statement includes only the activities of the Agency. Financial statements for the City of Adel can be obtained from the City.

A. Reporting Entity

For financial reporting purposes, South Dallas County Landfill Agency has included all funds, organizations, agencies, boards, commissions and authorities. The Agency 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 Agency are such that exclusion would cause the Agency's financial statement 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 Agency 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 Agency. The Agency has no component units which meet the Governmental Accounting Standards Board criteria.

B. Basis of Presentation

The accounts of the Agency are organized as an Enterprise Fund. Enterprise Funds are utilized to finance and account for the acquisition, operation and maintenance of governmental facilities and services supported by user charges.

Enterprise Funds distinguish operating receipts and disbursements from non-operating items. Operating receipts and disbursements generally result from providing services and producing and delivering goods in connection with an Enterprise Fund's principal ongoing operations. All receipts and disbursements not meeting this definition are reported as non-operating receipts and disbursements.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 1 - SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES - Continued

C. Basis of Accounting

The Agency maintains its financial records on the basis of cash receipts and disbursements and the financial statement of the Agency is prepared on that basis. The cash basis of accounting does not give effect to accounts receivable, accounts payable and accrued items, including the estimated payables for closure and postclosure care. Accordingly, the financial statement does not present the financial position and results of operations of the Agency in accordance with accounting principles generally accepted in the United States of America.

D. Cash Basis Fund Balance

Funds set aside for payment of closure and postclosure care are classified as restricted.

NOTE 2 - CASH AND INVESTMENTS

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

The Agency 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 Agency; 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.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 2 - CASH AND INVESTMENTS - Continued

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

<u>Investment</u>	<u>Carrying Amount</u>	<u>Fair Value</u>	<u>Maturity Date</u>
U.S. Government Securities:			
U.S. Treasury Securities Stripped of Interest	\$ 1,027,079	\$ 1,291,622	11/15/2025
U.S. Treasury Securities Stripped of Interest	779,580	926,867	11/15/2026
U.S. Treasury Securities Stripped of Interest	839,756	968,049	11/15/2027
U.S. Treasury Securities Stripped of Interest	1,000,525	1,192,718	11/15/2028
U.S. Treasury Securities Stripped of Interest	798,278	806,411	11/15/2029
U.S. Treasury Securities Stripped of Interest	1,007,667	943,569	11/15/2030
U.S. Treasury Securities Stripped of Interest	1,000,165	908,215	11/15/2031
U.S. Treasury Securities Stripped of Interest	1,005,971	1,091,037	11/15/2032
U.S. Treasury Securities Stripped of Interest	950,640	1,052,259	11/15/2033
U.S. Treasury Securities Stripped of Interest	<u>1,083,088</u>	<u>1,121,393</u>	11/15/2034
Total	<u>\$ 9,492,749</u>	<u>\$ 10,302,140</u>	

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

The recurring fair value measurement for the U.S. Treasury Securities Stripped of Interest of \$10,302,140 was determined using the last reported sales price at current exchange rates. (Level 1 inputs).

Interest Rate Risk - The Agency'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 Agency.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 3 - PENSION PLAN

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

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

Pension Benefits - A Regular member may retire at normal retirement age and receive monthly benefits without an early-retirement 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 that date if it is greater than the highest five-year average salary.

If a member retires before normal retirement age, the member's monthly retirement benefit will be permanently reduced by an early-retirement reduction. The early-retirement reduction is calculated differently for service earned before and after July 1, 2012. For service earned before July 1, 2012, the reduction is 0.25% 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% for each month the member receives benefits before age 65.

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

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 3 - PENSION PLAN - Continued

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

Contributions - Contribution rates are established by IPERS following the annual actuarial valuation which applies IPERS' Contribution Rate Funding Policy and Actuarial Amortization Method. State statute limits the amount rates can increase or decrease each year to 1 percentage point. IPERS Contribution Rate Funding Policy requires the actuarial contribution rate be determined using the "entry age normal" actuarial cost method and the actuarial assumptions and methods approved by the IPERS Investment Board. The actuarial contribution rate covers normal cost plus the unfunded actuarial liability payment based on a 30-year amortization period. The payment to amortize the unfunded actuarial liability is determined as a level percentage of payroll based on the Actuarial Amortization Method adopted by the Investment Board.

In fiscal year 2025, pursuant to the required rate, Regular members contributed 6.29% of covered payroll and the Agency contributed 9.44% of covered payroll, for a total rate of 15.73%.

The Agency's contributions to IPERS for the year ended June 30, 2025 totaled \$27,944.

Net Pension Liability, Pension Expense, Deferred Outflows of Resources and Deferred Inflows of Resources Related to Pensions - At June 30, 2025, the Agency reported a liability of \$107,941 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 Agency's proportion of the net pension liability was based on the Agency's share of contributions to IPERS relative to the contributions of all IPERS participating employers. At June 30, 2024, the Agency's proportion was 0.002964%, which was a decrease of 0.000158% from its proportion measured as of June 30, 2023.

For the year ended June 30, 2025, the Agency's pension expense, deferred outflows of resources and deferred inflows of resources totaled \$12,406, \$67,789 and \$57,919, respectively.

There were no non-employer contributing entities to IPERS.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 3 - PENSION PLAN - Continued

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

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

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

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

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

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

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 3 - PENSION PLAN - Continued

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 employee contributions will be made at the contractually required rate and contributions from the Agency 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 to current active and inactive employees. Therefore, the long-term expected rate of return on IPERS' investments was applied to all periods of projected benefit payments to determine the total pension liability.

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

	<u>1%</u> <u>Decrease</u> <u>(6.00%)</u>	<u>Discount</u> <u>Rate</u> <u>(7.00%)</u>	<u>1%</u> <u>Increase</u> <u>(8.00%)</u>
Agency's proportionate share of the net pension liability (asset)	\$ 264,885	\$ 107,941	\$(23,501)

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

NOTE 4 - CLOSURE AND POSTCLOSURE CARE

To comply with federal and state regulations, the Agency is required to complete a monitoring system plan and a closure/postclosure plan and to provide funding necessary to effect closure and postclosure, including the proper monitoring and care of the landfill after closure. Environmental Protection Agency (EPA) requirements have established closure and thirty-year care requirements for all municipal solid waste landfills which receive waste after October 9, 1993. State governments are primarily responsible for implementation and enforcement of those requirements and have been given flexibility to tailor requirements to accommodate local conditions that exist. The effect of the EPA requirement is to commit landfill owners to perform certain closing functions and postclosure monitoring functions as a condition for the right to operate the landfill in the current period. The EPA requirements provide when a landfill stops accepting waste, it must be covered with a minimum of twenty-four inches of earth to keep liquid away from the buried waste. Once the landfill is closed, the owner is responsible for maintaining the final cover, monitoring ground water and methane gas, and collecting and treating leachate (the liquid that drains out of waste) for thirty years.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 4 - CLOSURE AND POSTCLOSURE CARE - Continued

Governmental Accounting Standards Board Statement No. 18 requires landfill owners to estimate total landfill closure and postclosure care costs and recognize a portion of these costs each year based on the percentage of estimated total landfill capacity used that year. Estimated total costs consist of four components: (1) the cost of equipment and facilities used in postclosure monitoring and care, (2) the cost of final cover (material and labor), (3) the cost of monitoring the landfill during the postclosure period and (4) the cost of any environmental cleanup required after closure. Estimated total cost is based on the cost to purchase those services and equipment currently and is required to be updated annually due to the potential for changes due to inflation or deflation, technology, or applicable laws or regulations.

These costs for the Agency have been estimated to be \$2,359,540 for closure and \$794,250 for postclosure in the Agency's open areas and \$870,750 for postclosure care in the Agency's closed area, for a total of \$4,024,540 as of June 30, 2025. The estimated remaining life of the constructed disposal areas at the landfill is 6 years, with approximately 70.9% of the landfill's constructed disposal capacity used at June 30, 2025. There are additional developable disposal areas on site that have not been constructed to date so are not included in the life estimate and disposal capacity referenced above. These areas will be included in the life estimate and disposal capacity for the landfill upon construction and approval by the IDNR.

Chapter 455B.306(9)(b) of the Code of Iowa requires permit holders of municipal solid waste landfills to maintain separate closure and postclosure care accounts to accumulate resources for the payment of closure and postclosure care costs. The Agency has accumulated resources to fund these costs and, at June 30, 2025, assets of \$3,418,142 are restricted for these purposes, of which \$1,753,142 is for closure and \$794,250 is for postclosure care in the Agency's open areas and \$870,750 is for postclosure care in the Agency's closed area. These amounts are reported as restricted cash balance in the Statement of Cash Receipts, Disbursements and Changes in Cash Balance. At June 30, 2025, the Agency has demonstrated financial assurance for closure and postclosure care by depositing sufficient amounts in the dedicated fund.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 4 - CLOSURE AND POSTCLOSURE CARE - Continued

Also, pursuant to Chapter 567-113.14 of the Iowa Administrative Code (IAC), if the estimated closure and postclosure care costs are not fully funded, the Agency is required to demonstrate financial assurance for the unfunded costs. The Agency has adopted the dedicated fund financial assurance mechanism. Under this mechanism, the Agency must certify the following to the Iowa Department of Natural Resources:

- The fund is dedicated by local government statute as a reserve fund.
- Payments into the fund are made annually over a pay-in period of ten years or the permitted life of the landfill, whichever is shorter.
- Annual deposits to the fund are determined by the following formula:

$$NP = \frac{CE - CB}{Y}$$

NP = next payment

CE = total required financial assurance

CB = current balance of the fund

Y = number of years remaining in the pay-in period

Chapter 567-113.14(8) of the IAC allows a government to choose the dedicated fund mechanism to demonstrate financial assurance and use the accounts established to satisfy the closure and postclosure care account requirements. Accordingly, the Agency is not required to establish closure and postclosure accounts in addition to the accounts established to comply with the dedicated fund financial assurance mechanism.

NOTE 5 - SOLID WASTE TONNAGE FEES RETAINED

The Agency has established an account for restricting and using solid waste tonnage fees retained by the Agency in accordance with Chapter 455B.310 of the Code of Iowa. At June 30, 2025, the Agency had no unspent tonnage fees.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 6 - RISK MANAGEMENT

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

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

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

The Agency's property and casualty contributions to the Pool are recorded as disbursements from its operating funds at the time of payment to the Pool. The Agency's contributions to the Pool for the year ended June 30, 2025 were \$34,339.

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

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 6 - RISK MANAGEMENT - Continued

The Pool's intergovernmental contract with its members provides that in the event a casualty claim, property loss or series of claims or losses exceeds the amount of risk-sharing protection provided by the Agency's risk-sharing certificate, or in the event a casualty claim, property loss or series of claims or losses exhausts the Pool's funds and any excess risk-sharing recoveries, then payment of such claims or losses shall be the obligation of the respective individual member against whom the claim was made or the loss was incurred. As of June 30, 2025, settled claims have not exceeded the risk pool or reinsurance coverage since the Pool's inception.

Members agree to continue membership in the Pool for a period of not less than one full year. After such period, a member who has given a 60 day 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 Agency also carries commercial insurance purchased from other insurers for coverage associated with workers' compensation in the amount of \$1,000,000. The Agency 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.

NOTE 7 - COMPENSATED ABSENCES

Agency employees accumulate a limited amount of earned but unused vacation leave hours for subsequent use or for payment upon termination, retirement or death. These accumulations are not recognized as disbursements by the Agency until used or paid. The Agency's approximate liability for the leave which 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 for earned vacation at June 30, 2025 was \$7,900. This liability has been computed based on rates of pay in effect at June 30, 2025.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 8 - OTHER POSTEMPLOYMENT BENEFITS (OPEB)

Plan Description - The Agency operates 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. The Agency currently finances the benefit plan on a pay-as-you-go basis. For the year ended June 30, 2025, the Agency contributed \$21,352 and plan members eligible for benefits contributed \$9,650 to the plan. At June 30, 2025, no assets have been accumulated in a trust that meets the criteria in paragraph 4 of GASB Statement No. 75.

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

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

Inactive employees or beneficiaries currently receiving benefit payments	0
Active employees	<u>5</u>
Total	<u><u>5</u></u>

NOTE 9 - SOLID WASTE CONTRACT

The Agency and the Metro Waste Authority (Authority) entered into a solid waste contract. Under the contract the Authority is paid a per ton fee for waste accepted from the Agency which originated in other service areas. \$63,421 was paid to the Authority during the year ended June 30, 2025. The contract between the Agency and the Authority was terminated during February 2025.

NOTE 10 - HOUSEHOLD HAZARDOUS WASTE AGREEMENT

The Agency entered into a waste collection agreement with the Metro Waste Authority (Authority). The Authority operates a collection center for household hazardous waste. The Agency pays the Authority for training and education to operate a collection site and for collection and disposal services. The Agency paid an annual per capita fee of \$4,707 during the year ended June 30, 2025 for these services.

South Dallas County Landfill Agency

Notes to Financial Statement

June 30, 2025

NOTE 11 - LITIGATION SETTLEMENT

The Agency is scheduled to receive \$6,716 annually from the cities of Redfield, Dexter and Dallas Center until 2025 from a legal settlement for closure and postclosure care costs. The Agency reported settlement receipts of \$6,716 during fiscal year 2025.

NOTE 12 - COMMITMENTS AND CONTINGENCIES

Subsequent Events

In July 2025, the member of South Dallas County Landfill Agency voted in favor of transferring the obligations of managing the Agency to the City of Adel's City Council. This change is expected to take place by July 1, 2026.

The Agency has evaluated all subsequent events through September 11, 2025, the date the financial statement was available to be issued.

* * *

OTHER INFORMATION

South Dallas County Landfill Agency
Schedule of the Agency's Proportionate Share of the Net Pension Liability

Iowa Public Employees' Retirement System
For the Last Ten Years*

Other Information

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Agency's proportion of the net pension liability	0.002964%	0.003122%	0.003326%	0.003262%
Agency's proportionate share of the net pension liability	\$ 108,000	\$ 141,000	\$ 126,000	\$ 5,000
Agency's covered payroll	\$ 274,000	\$ 274,000	\$ 268,000	\$ 265,000
Agency's proportionate share of the net pension liability as a percentage of its covered payroll	39.42%	51.46%	47.01%	1.89%
IPERS' net position as a percentage of the total pension liability	92.30%	90.13%	91.40%	100.81%

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

Note: Amounts are rounded

See accompanying independent auditor's report.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
0.003282%	0.003604%	0.003175%	0.003151%	0.002586%	0.002332%
\$ 231,000	\$ 209,000	\$ 201,000	\$ 210,000	\$ 163,000	\$ 115,000
\$ 260,000	\$ 263,000	\$ 239,000	\$ 235,000	\$ 190,000	\$ 156,000
88.85%	79.47%	84.10%	89.36%	85.79%	73.72%
82.90%	85.45%	83.62%	82.21%	81.82%	85.19%

South Dallas County Landfill Agency
Schedule of Agency Contributions

Iowa Public Employees' Retirement System
For the Last Ten Years

Other Information

	<u>2025</u>	<u>2024</u>	<u>2023</u>	<u>2022</u>
Statutorily required contribution	\$ 28,000	\$ 26,000	\$ 26,000	\$ 25,000
Contributions in relation to the statutorily required contribution	<u>(28,000)</u>	<u>(26,000)</u>	<u>(26,000)</u>	<u>(25,000)</u>
Contribution deficiency (excess)	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
Agency's covered payroll	\$ 296,000	\$ 274,000	\$ 274,000	\$ 268,000
Contributions as a percentage of covered payroll	9.44%	9.44%	9.44%	9.44%

Note: Amounts are rounded.

See accompanying independent auditor's report.

<u>2021</u>	<u>2020</u>	<u>2019</u>	<u>2018</u>	<u>2017</u>	<u>2016</u>
\$ 25,000	\$ 25,000	\$ 25,000	\$ 21,000	\$ 21,000	\$ 17,000
<u>(25,000)</u>	<u>(25,000)</u>	<u>(25,000)</u>	<u>(21,000)</u>	<u>(21,000)</u>	<u>(17,000)</u>
<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>	<u>\$ --</u>
\$ 265,000	\$ 260,000	\$ 263,000	\$ 239,000	\$ 235,000	\$ 190,000
9.44%	9.44%	9.44%	8.93%	8.93%	8.93%

South Dallas County Landfill Agency
Notes to Other Information - Pension Liability
Year Ended June 30, 2025

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%.

* * *

See accompanying independent auditor's report.

COMMENTS AND RECOMMENDATIONS

Gronewold, Bell, Kyhnn & Co. P.C.

CERTIFIED PUBLIC ACCOUNTANTS • BUSINESS AND FINANCIAL CONSULTANTS

1910 EAST 7th STREET BOX 369
ATLANTIC, IOWA 50022-0369
(712) 243-1800
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CPA@GBKCO.COM

DAVID A. GINTHER
DUSTIN T. VEENSTRA
FAITH E. HINRICH

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

To the Member of
South Dallas County Landfill Agency

We have audited in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in Government Auditing Standards, issued by the Comptroller General of the United States, the financial statement of South Dallas County Landfill Agency as of and for the year ended June 30, 2025, and the related notes to financial statement, and have issued our report thereon dated September 11, 2025. Our report expressed an unmodified opinion on the financial statement which was prepared on the basis of cash receipts and disbursements, a basis of accounting other than accounting principles generally accepted in the United States of America.

Report on Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered South Dallas County Landfill Agency's internal control over financial reporting (internal control) as a basis for designing audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of South Dallas County Landfill Agency's internal control. Accordingly, we do not express an opinion on the effectiveness of South Dallas County Landfill Agency's internal control.

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

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies and, therefore, material weaknesses or significant deficiencies may exist that 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 identified a deficiency in internal control, described in Part I of the accompanying Schedule of Findings and Responses as item 2025-001 that we consider to be a significant deficiency.

To the Member of
South Dallas county Landfill Agency

Report on Compliance and Other Matters

As part of obtaining reasonable assurance about whether South Dallas County Landfill Agency's financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the financial statement. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters which are required to be reported under Government Auditing Standards.

Comments involving statutory and other legal matters about the Agency's operations for the year ended June 30, 2025 are based exclusively on knowledge obtained from procedures performed during our audit of the financial statement of the Agency. 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.

South Dallas County Landfill Agency's Response to Finding

Government Auditing Standards requires the auditor to perform limited procedures on South Dallas County Landfill Agency's response to the finding identified in our audit and described in the accompanying Schedule of Findings and Responses. South Dallas County Landfill Agency's response was not subjected to the other auditing procedures applied in the audit of the financial statement and, accordingly, we express no opinion on the response.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing and not to provide an opinion on the effectiveness of the Agency'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 Agency's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Gronewold, Bell, Kuhn & Co P.C.

Atlantic, Iowa
September 11, 2025

South Dallas County Landfill Agency

Schedule of Findings and Responses

Year ended June 30, 2025

PART I - FINDINGS RELATED TO THE FINANCIAL STATEMENT

INTERNAL CONTROL DEFICIENCIES

2025-001 Segregation of Duties:

Criteria: Management is responsible for establishing and maintaining internal control. A good system of internal control provides for adequate segregation of duties so no one individual handles a transaction from its inception to completion. In order to maintain proper internal control, duties should be segregated so the authorization, custody and recording of transactions are not under the control of the same employee. This segregation of duties helps prevent losses from employee error or dishonesty and maximizes the accuracy of the Agency's financial statement.

Condition: A limited number of people have the primary responsibility for most of the accounting and financial reporting duties.

Cause: The Agency has a limited number of employees which does not allow procedures to be established to adequately segregate duties or provide compensating controls through additional oversight of transactions and processes.

Effect: Inadequate segregation of duties could adversely affect the Agency's ability to prevent or detect and correct misstatements, errors or misappropriation on a timely basis by employees in the normal course of performing their assigned functions.

Recommendation: We recognize that it may not be economically feasible for the Agency to employ additional personnel for the sole purpose of segregating duties, however, it is our professional responsibility to bring this control deficiency to your attention. We recommend that the Board be aware of the lack of segregation of duties and that it acts as an oversight group to the accounting personnel.

Response: The Board is aware of this lack of segregation of duties, but it is not economically feasible for the Agency to employ additional personnel for this reason. The Board will continue to act as an oversight group.

Conclusion: Response accepted.

INSTANCES OF NONCOMPLIANCE

No matters were noted.

* * *

South Dallas County Landfill Agency

Schedule of Findings and Responses

Year ended June 30, 2025

PART II - OTHER FINDINGS RELATED TO REQUIRED STATUTORY REPORTING

2025-A Questionable Disbursements: No disbursements we believe may not meet the requirements of public purpose as defined in an Attorney General's opinion dated April 25, 1979 were noted.

2025-B Travel Expense: No disbursements of Agency money for travel expenses of spouses of the Agency official or employees were noted.

2025-C Restricted Donor Activity: No transactions were noted between the Agency, Agency officials, Agency employees and restricted donors in compliance with Chapter 68B of the Code of Iowa.

2025-D Agency Minutes: No transactions were found that we believe should have been approved in the Agency minutes but were not.

2025-E Deposits and Investments: No instances of noncompliance with the deposit and investment provisions of Chapters 12B and 12C of the Code of Iowa and the Agency's investment policy were noted.

2025-F Solid Waste Fees Retained: No instances of noncompliance with the solid waste fees used or retained in accordance with provisions of Chapter 455B.310 of the Code of Iowa were noted.

South Dallas County Landfill Agency

Schedule of Findings and Responses

Year ended June 30, 2025

PART II - OTHER FINDINGS RELATED TO REQUIRED STATUTORY REPORTING -
Continued

2025-G Financial Assurance: The Agency has elected to demonstrate financial assurance for closure and postclosure care by establishing a local government dedicated fund as provided in Chapter 567-113.14(6) of the Iowa Administrative Code. The calculation is made as follows:

	NE & SW Areas Postclosure Care	Expansion Area Postclosure Closure	Closure
Total estimated costs for closure and postclosure care	\$ 870,750	\$ 794,250	\$ 2,359,540
Less: Balance of funds held in the local dedicated fund at June 30, 2024	(848,250) 22,500	(771,750) 22,500	(1,631,862) 727,678
Divided by the number of years remaining in the pay-in period	÷ 1	÷ 1	÷ 6
Required payment into the local dedicated fund for the year ended June 30, 2025	22,500	22,500	121,280
Balance of funds held in the local dedicated fund at June 30, 2024	848,250	771,750	1,631,862
Balance of funds required to be held in the local dedicated fund at June 30, 2025	\$ 870,750	\$ 794,250	\$ 1,753,142
Amount the Agency has restricted for closure and postclosure care at June 30, 2025	\$ 870,750	\$ 794,250	\$ 1,753,142

The Agency has demonstrated financial assurance for closure and postclosure care by depositing sufficient amounts in the dedicated fund.

* * *

Sent Via Electronic Mail
Receipt Confirmation Requested

October 2, 2025

MIKE FOUNTAS
SOUTH DALLAS COUNTY LANDFILL AGENCY
PO BOX 263 - 2000 WEST MAIN STREET
ADEL IA 50003
mikesdclandfill@gmail.com

RE: Sanitary Disposal Project Inspection
South Dallas County Sanitary Landfill, 2000 W. Main, Adel, IA
Sanitary Disposal Project Permit No. 25-SDP-01-75P

Dear Mr. Fountas:

Enclosed is the report completed by Brenda Smith following the inspection of your facility.

The report should be self-explanatory.

You may contact Brenda Smith (515-250-4094, brenda.smith@dnr.iowa.gov) or this office with any questions or comments. Your assistance during this inspection is appreciated.

Sincerely,



Digitally signed by Bill Gross
Date: 2025.10.02 11:49:30 -05'00'

Bill Gross
Environmental Specialist Senior, Field Office #5

c.: [Mike Smith](#) / [Becky Jolly](#), Land Quality Bureau, Iowa DNR (w/encl.)

IOWA DEPARTMENT OF NATURAL RESOURCES
Sanitary Disposal Project Inspection

Permit # 25-SDP-01-75P

Facility Name: South Dallas County Sanitary Landfill
County: Dallas
Facility Operator: Mike Fountas
Address : 2000 West Main, Adel, IA 50003
Phone: 515-993-3148; mikesdclandfill@gmail.com

Date This Inspection: 9/23/2025

Date Last Inspection: 12/23/2024
 (visit)

Waste Amount: 1400 tons/mo.

Responsible Official: Mike Fountas, Director
Address: PO Box 263, Adel, IA 50003
Phone: 515-993-3148

At the Time of this Inspection:

- **facility personnel present:** Mike Fountas, Director
- **surface conditions:** wet
- **active unit(s):** northwest portion of Phase 5 – third full lift
- **ambient temperature:** 72°F
- **wind direction and speed:** E @ 5 mph

Yes – compliance was being achieved; **No** – compliance was not being achieved,
N/A – not applicable or not observed; **PND** – previously noted deficiency (PND).

I. Documents and Record Keeping:

Yes	No	N/A	PND	Item	Yes	No	N/A	PND	Item
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. Permit/Amendment documents	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Financial assurance
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	2. Site exploration report	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	10. Storm water permit
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Plans/Specs and QC&A Reports	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. SWA/SWAC documentation
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. Waste screening inspection records	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	12. Operator Certification
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Leachate recirculation authorization	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	13. DOPs
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Gas monitoring/remediation results	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	14. ERRAP
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Groundwater monitoring results	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. Other
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Closure/Postclosure plans/results					

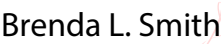

II. Operating Procedures:

Yes	No	N/A	PND	Item	Yes	No	N/A	PND	Item
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	1. All weather access road to facility					10. Scavenging and Salvaging
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	2. Controlled Access at facility	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. scavenging prohibited
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. fencing or other perimeter barriers	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. salvaging authorized
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. entrance gate with lock	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. salvaged material orderly
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. safe/proper on-site traffic patterns	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. salvage removal adequate
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	3. Signage	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	11. Animal feeding and grazing
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. facility name and permit number	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. animal feeding prohibited
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. days and hours of operation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. grazing on final cover limited
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. wastes accepted/not accepted					12. Survey controls and monuments
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. telephone # of resp. official	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. facility and waste boundaries surveyed and marked
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	4. All weather access road in facility	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. survey monuments established
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	5. Adequate vehicle queuing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. stakes clearly marked
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	6. Certified scale used					13. Fill Sequencing
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	7. Waste Screening	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. liner system protected
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. random inspections performed	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. slope failure controlled
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. inspection records	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. differential settlement controlled
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. trained personnel	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. run-on and runoff controlled
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. EPA notification procedures					14. Control of Workface
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	8. Prohibited materials listing	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. size of area controlled
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	9. Open Burning and Fire Hazards	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. slope is stable
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. open burning prohibited	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. litter control devices used
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. vehicle fueling prohibited within 50 feet of workface	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. vectors controlled
					<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e. operator at workface

Yes	No	N/A	PND	Item	Yes	No	N/A	PND	Item
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	15. Special Waste Handling	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	23. Run-on/Runoff Control Systems
				a. operator familiar with SWAC	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. ponding controlled
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	16. Waste Fill Cover	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. dikes, ditches, berms & terraces intact
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. daily cover adequate	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. tile lines maintained
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. alternative cover authorized	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	24. Landfill Equipment
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. scarification of daily cover	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. working properly
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. intermediate cover adequate (30/180 day)	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. backup equipment available
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e. final cover maintained	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	25. Groundwater Monitoring Wells
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	17. Leachate seeps identified and controlled	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. wells intact
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	18. Leachate recirculation	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. caps and locks
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. composite liner	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	26. Gas Monitoring Wells/Points
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. RD&D authorization	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	27. Emergency Procedures
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. personnel protected	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. ERRAP available to staff
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. erosion controlled	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. emergency numbers posted
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e. vegetation maintained	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	28. Final Cover System
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	19. Site Litter Control	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. final cover over completed areas
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. on-site litter picked up daily	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. seeded
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. offsite litter picked up daily	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. vegetation established
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. record of why litter not picked up	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. run-on, runoff, and ponding controlled
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	20. Dust Control	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	e. differential settlement controlled
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. dust controlled as vehicles enter/exit facility	<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	29. Other (excavated waste)
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. dust controlled on internal roads					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. dust controlled at the workplace					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	21. Mud Control					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. mud controlled as vehicles enter/exit facility					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	22. Leachate Control and Treatment					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	a. system operational					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	b. head measurement device					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	c. seeps controlled					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	d. leachate tank maintained					
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	e. leachate lagoon maintained					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	f. POTW agreement					
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	g. sanitary sewer discharge					
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	h. NPDES discharge permit					
<input type="checkbox"/>	<input type="checkbox"/>	<input checked="" type="checkbox"/>	<input type="checkbox"/>	i. NPDES on-site treatment					

Comments: I arrived at the landfill unannounced. The site was clean, well organized and managed.

AUTHENTICATION

INSPECTOR	Brenda Smith <div style="text-align: center;">  Brenda L. Smith </div> <div style="font-size: small;"> Digitally signed by Brenda L. Smith Date: 2025.10.02 11:20:21 -05'00' </div>	Date: 10/2/2025
REVIEWER	Bill Gross <div style="text-align: center;">  Bill Gross </div> <div style="font-size: small;"> Digitally signed by Bill Gross Date: 2025.10.02 11:50:06 -05'00' </div>	Date: 10/2/2025

General Description: The South Dallas County Sanitary Landfill is located on the northwest side of the city of Adel and spans about 68 acres of land in an area of abandoned clay pits (central portion of Section 30, T79N, R27W, Dallas County). The permitted service area is now exclusively the city of Adel. The South Dallas landfill separated from Metro Waste Authority in March 2025.

The portion of the site that has been or will be used for waste deposition occupies approximately 42.5 acres. The northeast vertical expansion fill area was reopened in 1992 (12.36 acres) and is now filled. The Phase 1 horizontal expansion to the west began operation in the fall of 1998 and has been filled. Phase 2 construction was completed spring of 2005. Phase 3 construction was completed with a synthetic liner in 2011. Phases 2 and 3 have been filled awaiting additional vertical fill. Phase 4 was constructed with a synthetic liner in 2017, and began receiving waste in late 2017. It is partially filled. A southwest waste cell that was capped and closed in 1992 (11.34 acres) was excavated to make room for future cells, including the current active cell Phase 5, where filling began in 2022.

A new scale and office building was constructed in 2007-08. The facility operates Monday through Friday, 7 AM to 3 PM and each Saturday 7 AM to noon.

I. Record Keeping:

- 10. Stormwater permit [See 64.3(455B)]:** The current stormwater permit has a 3/10/28 expiration date. The last runoff samples were collected 09/25/2025. Mr. Fountas provided a binder with previous analysis results for the past several years. Comparing analysis results for the past several years does not reveal any obvious trends in water quality.
- 12. Operator certifications [See 113.8(6)]:** There are currently four certified operators for the landfill.

II. Operating Procedures:

- 6. Certified Scale Used [See 113.8]** The scale was last calibrated on 10-2-2024. Scale certification must be performed annually under the auspices of the Iowa Department of Agriculture and Land Stewardship (IDALS). IDALS Scale Certification issue date: 10/30/2024 with a renewal due date of 12/31/2025.
- 7. Waste screening for prohibited materials [See 113.8(1) "a"]:** Records indicated that loads are randomly selected for inspection twice monthly.
- 16. Cover/Alternative cover material adequate [See 113.8(2) "f"]:** A fabric tarp was being used for daily cover of the work face as soil was being placed on the top of the filled cell. The tarp was replaced April 2024.
- 17. Leachate seeps controlled [See 113.8(2) "g"]:** I observed no leachate seepage and staff stated there were no known leachate seeps at the time of my inspection.
- 19. Litter control [See 113.8(3) "f"]:** Minimal litter was visible, but staff were actively collecting on-site litter while I was performing my inspection. No off site litter was observed. Records indicated litter was being collected daily. Multiple litter fences were in place around the working face.
- 22. Leachate control [See 113.7(5)"b"]:** Monthly leachate head measurements in synthetically lined cells have been well below the 12-inch maximum allowed (usually less than one inch). Unlined cells have much greater leachate/water measurements. All leachate is piped to the Adel municipal sewage collection system or recirculated on synthetically lined cells. While weather conditions were good currently leachate was primarily being recirculated; approximately only 60 gal. a day was being sent to the city of Adel collection system. A treatment agreement was signed with the city of Adel on August 5, 2021.
- 28. Final cover system control [See 113.12(455B)]:** The northeast filled area was mowed and had good vegetative cover. The areas previously noted for lacking some vegetative cover were at the northeast corner and a few sparse areas on the north slope of the fill area, and these areas have since filled in with vegetative cover.

29. Other (excavated waste): The waste/soil from the old southwest cell that had been excavated, was screened and re-buried. The previously mentioned large pile west of the equipment building and a smaller pile atop Phase 4 were significantly smaller as most material and soil has been buried and currently being returned to grade



Equipment building and old southwest cell



Phase 5 with active workforce, Phase 4 in the foreground, and brush pile staging area (Phase 1)



North/Northeast area of the landfill footprint, photo taken at highest elevation within landfill



Staff collecting litter on-site



Scrap metal drop off



Phase 5 – Litter fences at workplace



Working area Phase 5



AGENDA ITEM NO. 2.c
AGENDA SECTION: NEW
BUSINESS

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

MEETING DATE: October 7, 2025

AGENDA HEADING: Discussion on Special Assessment Options for the Rapids
Street Reconstruction Project

ATTACHMENTS:
[Draft Assessment Policy Alternatives_9-16-25.pdf](#)

Draft Assessment Policy Alternatives

CPI Method

The Consumer Price Index (CPI) Method to determine unit costs has historically been used for PCC reconstruction projects in the City of Adel. This method uses the Flint Formula to calculate the number of units assigned to each parcel. The unit cost is determined by the increase in average CPI from previous projects based on the year constructed. The following indicates the increase in unit cost from the previous 2017 Brick Streets project.

Consumer Price Index Calculation

Project - Year	CPI	Unit Cost
Brick Streets Project - 2017	245.1	\$53.48/unit
Rapids Street – 2025	319.3	\$69.67/unit
% Change	30.28%	30.28%

Based on a unit price of **\$69.67/unit** the attached parcel assessments and schedule are assigned to each parcel along the Rapids Street corridor. Excluding the ADM School property, the average assessment applied to each resident is **\$7,738.06**, and the total amount assessed totals **\$317,077.09**. This is **6.18%** of the total project costs of **\$5,127,534.26** (60% Design Cost Opinion).

Refer to attached CPI Method Parcel Assessments and Schedules

Straight Flint Method

Similar to the CPI Method, the Straight Flint Method uses the Flint Formula to determine the number of units to be assessed on the project. The difference is the unit cost calculation based on what items are selected to be assessed. For the purposes of this report McClure looked at five scenarios to calculate the unit costs for the Straight Flint Method. The scenario descriptions are as follows:

1. **Scenario 1** – This scenario includes the entire project costs consisting of all anticipated construction costs, contingency, engineering services, and legal/admin costs.
2. **Scenario 2** – This scenario includes all roadway pavement (minus intersections), storm sewer, water/sanitary service lines, sidewalks, driveways, partial engineering, and partial legal/admin costs. Items removed are removal items, lump sum items (needed to construct the project), and associated portions of engineering and legal/admin costs.
3. **Scenario 3** – This scenario is similar to Scenario 2 but the costs for sidewalks, driveways, and storm sewer costs were also removed from the assessed items.
4. **Scenario 4** – This scenario includes all roadway pavement (minus intersections and modified subbase), water/sanitary service lines, temporary water main, partial engineering, and partial legal/admin costs.
5. **Scenario 5** – This scenario includes water/sanitary/storm service lines, sidewalks, driveways, surface preparation (topsoil and seeding), partial engineering, and partial legal/admin costs.

Based on the five scenarios, an associated unit cost was applied to each parcel assessment. The breakdown of average assessed cost (without the ADM School property), total assessed costs, percentage of property owner contribution, and percentage of City contribution for each scenario are as follows:

Flint Method Assessment Breakdown

	Scenario 1	Scenario 2	Scenario 3	Scenario 4	Scenario 5
Average Assessment Cost	\$59,534.94	\$47,789.90	\$23,357.52	\$19,495.21	\$13,287.03
Total Assessment Cost	\$2,358,997.98	\$1,947,921.59	\$957,691.60	\$779,340.73	\$544,453.34
Property Owner Contribution, %	46.01%	37.99%	18.68%	15.20%	10.62%
City Contribution, %	53.99%	62.01%	81.32%	84.80%	89.38%

Refer to attached Straight Flint Method Parcel Assessments and Schedules

Area Method

The area method is a different assessment method to determine the number of units assigned to each parcel adjacent to the project. This method assigns a unit factor based on parcel area with in a 50-foot interval outside the right-of-way up to 300-feet. A table of factors applied to this project is listed in the table below.

Range (feet)	0-50	50-100	100-150	150-200	200-250	250-300
Factor	1.00	0.50	0.25	0.125	0.0625	0.03125

Similar to the Straight Flint Method the unit costs can be determine by what items of the project are deemed to be assessed to the property owners. For comparison to the Flint Method scenario 1 was used to determine the assessment breakdown for the Area Method.

Area Method Assessment Breakdown

	Scenario 1
Average Assessment Cost	\$61,945.80
Total Assessment Cost	\$2,443,377.85
Property Owner Contribution, %	47.65%
City Contribution, %	52.35%

Refer to attached Area Method Parcel Assessments and Schedules

Rapids Street Reconstruction Project
Final Special Assessments for the City of Adel
Parcel Assessments by CPI Method

Total Project Cost
\$5,127,534.26



		Unit Cost
		Parcel Assessments
		CPI Method
		\$69.67
Parcel NO	Assessable Units	Current Cost
1	118.50	\$8,256.42
2	119.70	\$8,339.82
3	113.72	\$7,922.82
4	78.56	\$5,473.55
5	113.52	\$7,909.24
6	140.45	\$9,785.38
7	91.73	\$6,390.93
8	235.20	\$16,387.01
9	77.62	\$5,407.71
10	79.46	\$5,536.47
11	113.35	\$7,897.25
12	97.47	\$6,790.99
13	89.78	\$6,254.86
14	77.62	\$5,407.71
15	221.76	\$15,450.61
16	77.62	\$5,407.71
17	66.15	\$4,608.85
18	174.17	\$12,135.16
19	46.90	\$3,267.65
20	97.61	\$6,800.61
21	118.34	\$8,245.00
22	138.60	\$9,656.63
23	138.60	\$9,656.63
24	116.42	\$8,111.57
25	663.75	\$46,244.95
26	116.42	\$8,111.57
27	116.42	\$8,111.57
28	77.62	\$5,407.71
29	110.88	\$7,725.30
30	52.21	\$3,637.33
31	77.62	\$5,407.71
32	110.88	\$7,725.30
33	55.44	\$3,862.65
34	116.42	\$8,111.57
35	155.23	\$10,815.42
36	155.23	\$10,815.42
TOTALS	4550.96	\$317,077.09

AVERAGE (w/o School) \$7,738.06

Property Owner Contribution 6.18%
City Contribution 93.82%


Rapids Street Reconstruction						MEC 2024000794-000		
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			Total Project Cost	\$ 5,127,534.26		CPI Based Unit Price	\$69.67	
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
AS	LEGAL DESCRIPTION							
1	Derek G & Megan I Garrett 1418 Rapids Street	\$251,040.00	118.50	\$8,256.42	\$0.00	\$8,256.42	2.60%	0.16%
2	Patti A Clark 1408 Rapids Street	\$167,510.00	119.70	\$8,339.82	\$0.00	\$8,339.82	2.63%	0.16%
3	Ryan A Grife 1402 Rapids Street	\$311,500.00	113.72	\$7,922.82	\$0.00	\$7,922.82	2.50%	0.15%
4	T Erick & Amy J Skogerson 1419 Rapids Street	\$184,110.00	78.56	\$5,473.55	\$0.00	\$5,473.55	1.73%	0.11%
5	Eric S & Anna Trout 1415 Rapids Street	\$286,310.00	113.52	\$7,909.24	\$0.00	\$7,909.24	2.49%	0.15%
6	Michael C & Mary A Crannell 1403 Rapids Street	\$278,640.00	140.45	\$9,785.38	\$0.00	\$9,785.38	3.09%	0.19%
7	Keith & Rebecca Soffa 1316 Rapids Street	\$244,470.00	91.73	\$6,390.93	\$0.00	\$6,390.93	2.02%	0.12%
8	Kim & Debra Smith 1310 Rapids Street	\$447,330.00	235.20	\$16,387.01	\$0.00	\$16,387.01	5.17%	0.32%
9	Alicia A & Joel J Steenhoek 1302 Rapids Street	\$316,910.00	77.62	\$5,407.71	\$0.00	\$5,407.71	1.71%	0.11%
10	Nathan Heath 1317 Rapids Street	\$228,160.00	79.46	\$5,536.47	\$0.00	\$5,536.47	1.75%	0.11%
11	Patricia L Penn 1311 Rapids Street	\$222,400.00	113.35	\$7,897.25	\$0.00	\$7,897.25	2.49%	0.15%
12	Matthew T Blair 1309 Rapids Street	\$215,620.00	97.47	\$6,790.99	\$0.00	\$6,790.99	2.14%	0.13%
13	John O Neder III 1303 Rapids Street	\$128,490.00	89.78	\$6,254.86	\$0.00	\$6,254.86	1.97%	0.12%
14	Scott & Melissa Greer 1220 Rapids Street	\$309,060.00	77.62	\$5,407.71	\$0.00	\$5,407.71	1.71%	0.11%
15	Laverne & Anna Tigges 1208 Rapids Street	\$266,600.00	221.76	\$15,450.61	\$0.00	\$15,450.61	4.87%	0.30%

Rapids Street Reconstruction							MEC 2024000794-000	
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			Total Project Cost	\$ 5,127,534.26		CPI Based Unit Price	\$69.67	
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
AS	LEGAL DESCRIPTION							
16	Victoria A McCarthy 1202 Rapids Street	\$265,300.00	77.62	\$5,407.71	\$0.00	\$5,407.71	1.71%	0.11%
17	Addie R Roberts 1219 Rapids Street	\$123,330.00	66.15	\$4,608.85	\$0.00	\$4,608.85	1.45%	0.09%
18	Donald Chestnutwood 219 N. 12th Street	\$248,470.00	174.17	\$12,135.16	\$0.00	\$12,135.16	3.83%	0.24%
19	Albertus & Jennifer Louw 1134 Rapids Street	\$283,680.00	46.90	\$3,267.65	\$0.00	\$3,267.65	1.03%	0.06%
20	Courtney Michelle Licht 1132 Rapids Street	\$208,210.00	97.61	\$6,800.61	\$0.00	\$6,800.61	2.14%	0.13%
21	Christopher & Bobbie Jo Johnson 1124 Rapids Street	\$315,730.00	118.34	\$8,245.00	\$0.00	\$8,245.00	2.60%	0.16%
22	Bryce A & Kale J Smith 1118 Rapids Street	\$321,390.00	138.60	\$9,656.63	\$0.00	\$9,656.63	3.05%	0.19%
23	Rodney & Katina Carmichael 1108 Rapids Street	\$226,460.00	138.60	\$9,656.63	\$0.00	\$9,656.63	3.05%	0.19%
24	Melissa S & Benjamin E Hengesteg 1104 Rapids Street	\$502,160.00	116.42	\$8,111.57	\$0.00	\$8,111.57	2.56%	0.16%
25	Adel-Desoto-Minburn CSD 215 N. 11th Street	\$1,101,100.00	663.75	\$46,244.95	\$0.00	\$46,244.95	14.58%	0.90%
26	Van G Harden 1020 Rapids Street	\$461,720.00	116.42	\$8,111.57	\$0.00	\$8,111.57	2.56%	0.16%
27	Dawn E Fish 303 N. 10th Street	\$210,800.00	116.42	\$8,111.57	\$0.00	\$8,111.57	2.56%	0.16%
28	Casey Ray Bennet & Michelle Boles 216 N. 11th Street	\$274,510.00	77.62	\$5,407.71	\$0.00	\$5,407.71	1.71%	0.11%
29	Spencer S Steckelberg 1011 Rapids Street	\$157,350.00	110.88	\$7,725.30	\$0.00	\$7,725.30	2.44%	0.15%
30	Tara J Dunning 219 N. 10th Street	\$185,310.00	52.21	\$3,637.33	\$0.00	\$3,637.33	1.15%	0.07%
31	Dean Bury 918 Rapids Street	\$270,620.00	77.62	\$5,407.71	\$0.00	\$5,407.71	1.71%	0.11%

Rapids Street Reconstruction						MEC 2024000794-000		
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			Total Project Cost	\$ 5,127,534.26		CPI Based Unit Price	\$69.67	
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
AS	LEGAL DESCRIPTION							
32	Matthew Lee Logan 912 Rapids Street	\$196,000.00	110.88	\$7,725.30	\$0.00	\$7,725.30	2.44%	0.15%
33	MPS Properties LLC 908 Rapids Street	\$147,960.00	55.44	\$3,862.65	\$0.00	\$3,862.65	1.22%	0.08%
34	Timothy J & Judith Ann Arntz 902 Rapids Street	\$167,000.00	116.42	\$8,111.57	\$0.00	\$8,111.57	2.56%	0.16%
35	Dallas County, Iowa 210 N. 10th Street	\$799,390.00	155.23	\$10,815.42	\$0.00	\$10,815.42	3.41%	0.21%
36	Dallas County, Iowa 901 Rapids Street	\$117,390.00	155.23	\$10,815.42	\$0.00	\$10,815.42	3.41%	0.21%

Rapids Street Reconstruction Project
Final Special Assessments for the City of Adel
Parcel Assessments by Flint Method

Total Project Cost
\$5,127,534.26

		Parcel Assessments				
Unit Cost	Parcel NO	Assessable Units	Flint Method Scenario 1	Flint Method Scenario 2	Flint Method Scenario 3	Flint Method Scenario 4
			Scenario 1	Scenario 2	Scenario 3	Scenario 4
			\$1,126.69	\$575.06	\$307.04	\$301.78
			Current Cost	Current Cost	Current Cost	Current Cost
	1	118.50	\$62,760.00	\$56,210.72	\$25,026.95	\$20,800.15
	2	119.70	\$41,877.50	\$41,877.50	\$25,279.75	\$21,010.25
	3	113.72	\$77,875.00	\$53,939.58	\$24,015.76	\$19,959.74
	4	78.56	\$46,027.50	\$37,264.63	\$16,591.50	\$13,789.36
	5	113.52	\$71,577.50	\$53,847.08	\$23,974.58	\$19,925.51
	6	140.45	\$69,660.00	\$66,620.11	\$29,661.57	\$24,652.02
	7	91.73	\$61,117.50	\$43,510.26	\$19,372.27	\$16,100.48
	8	235.20	\$111,832.50	\$111,564.78	\$49,672.49	\$41,283.29
	9	77.62	\$59,028.36	\$36,816.38	\$16,391.92	\$13,623.49
	10	79.46	\$57,040.00	\$37,692.96	\$16,782.21	\$13,947.86
	11	113.35	\$55,600.00	\$53,765.50	\$23,938.25	\$19,896.32
	12	97.47	\$53,905.00	\$46,233.92	\$20,584.94	\$17,108.34
	13	89.78	\$32,122.50	\$32,122.50	\$18,959.81	\$15,757.69
	14	77.62	\$59,028.36	\$36,816.38	\$16,391.92	\$13,623.49
	15	221.76	\$66,650.00	\$66,650.00	\$46,834.06	\$38,924.25
	16	77.62	\$59,028.36	\$36,816.38	\$16,391.92	\$13,623.49
	17	66.15	\$30,832.50	\$30,832.50	\$13,970.39	\$11,610.93
	18	174.17	\$62,117.50	\$62,117.50	\$36,784.25	\$30,571.75
	19	46.90	\$35,668.29	\$22,246.55	\$9,904.93	\$8,232.09
	20	97.61	\$52,052.50	\$46,299.38	\$20,614.08	\$17,132.57
	21	118.34	\$78,932.50	\$56,133.02	\$24,992.36	\$20,771.39
	22	138.60	\$80,347.50	\$65,743.53	\$29,271.29	\$24,327.66
	23	138.60	\$56,615.00	\$56,615.00	\$29,271.29	\$24,327.66
	24	116.42	\$88,542.54	\$55,224.57	\$24,587.88	\$20,435.23
	25	663.75	\$275,275.00	\$275,275.00	\$140,178.25	\$116,503.52
	26	116.42	\$88,542.54	\$55,224.57	\$24,587.88	\$20,435.23
	27	116.42	\$52,700.00	\$52,700.00	\$24,587.88	\$20,435.23
	28	77.62	\$59,028.36	\$36,816.38	\$16,391.92	\$13,623.49
	29	110.88	\$39,337.50	\$39,337.50	\$23,417.03	\$9,163.42
	30	52.21	\$39,703.60	\$24,763.40	\$11,025.52	\$13,623.49
	31	77.62	\$59,028.36	\$36,816.38	\$16,391.92	\$19,462.12
	32	110.88	\$49,000.00	\$49,000.00	\$23,417.03	\$9,731.06
	33	55.44	\$36,990.00	\$26,297.41	\$11,708.52	\$20,435.23
	34	116.42	\$41,750.00	\$41,750.00	\$24,587.88	\$27,246.97
	35	155.23	\$118,056.72	\$73,632.75	\$32,783.84	\$27,246.97
	36	155.23	\$29,347.50	\$29,347.50	\$29,347.50	\$18,571.17
	TOTALS	4550.96	\$2,358,997.98	\$1,947,921.59	\$957,691.60	\$779,340.73
	AVERAGE (w/o School)		\$59,534.94	\$47,789.90	\$23,357.52	\$19,495.21
	Property Owner Contribution		46.01%	37.99%	18.68%	15.20%
	City Contribution		53.99%	62.01%	81.32%	84.80%
						\$13,287.03
						\$6,632.56
						\$13,928.38
						\$18,571.17

Rapids Street Reconstruction														MEC 2024000794-000	
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			SCHEDULE 1												\$5,127,534.26
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
AS	LEGAL DESCRIPTION			Cost Unit											
				\$1,755,682.71	\$483,130.15	\$1,222,270.27	\$707,241.55	\$853,543.11	\$105,666.47		\$5,127,534.26				
				\$385.78	\$106.16	\$268.57	\$155.41	\$187.55	\$23.22		\$1,126.69				
1	Derek G & Megan I Garrett 1418 Rapids Street	\$251,040.00	118.50	\$45,716.48	\$12,580.30	\$31,826.88	\$18,415.97	\$22,225.54	\$2,751.46	\$0.00	\$90,123.66	\$27,363.66	\$62,760.00	2.66%	1.22%
2	Patti A Clark 1408 Rapids Street	\$167,510.00	119.70	\$46,178.26	\$12,707.37	\$32,148.36	\$18,601.99	\$22,450.04	\$2,779.26	\$0.00	\$91,034.00	\$49,156.50	\$41,877.50	1.78%	0.82%
3	Ryan A Grife 1402 Rapids Street	\$311,500.00	113.72	\$43,869.35	\$12,072.00	\$30,540.94	\$17,671.89	\$21,327.53	\$2,640.29	\$0.00	\$86,482.30	\$8,607.30	\$77,875.00	3.30%	1.52%
4	T Erick & Amy J Skogerson 1419 Rapids Street	\$184,110.00	78.56	\$30,307.52	\$8,340.05	\$21,099.48	\$12,208.78	\$14,734.31	\$1,824.07	\$0.00	\$59,747.05	\$13,719.55	\$46,027.50	1.95%	0.90%
5	Eric S & Anna Trout 1415 Rapids Street	\$286,310.00	113.52	\$43,794.12	\$12,051.30	\$30,488.57	\$17,641.58	\$21,290.96	\$2,635.77	\$0.00	\$86,333.99	\$14,756.49	\$71,577.50	3.03%	1.40%
6	Michael C & Mary A Crannell 1403 Rapids Street	\$278,640.00	140.45	\$54,182.50	\$14,909.98	\$37,720.74	\$21,826.33	\$26,341.38	\$3,261.00	\$0.00	\$106,813.22	\$37,153.22	\$69,660.00	2.95%	1.36%
7	Keith & Rebecca Soffa 1316 Rapids Street	\$244,470.00	91.73	\$35,387.13	\$9,737.86	\$24,635.80	\$14,255.00	\$17,203.82	\$2,129.79	\$0.00	\$69,760.79	\$8,643.29	\$61,117.50	2.59%	1.19%
8	Kim & Debra Smith 1310 Rapids Street	\$447,330.00	235.20	\$90,736.24	\$24,968.87	\$63,168.71	\$36,551.27	\$44,112.35	\$5,461.00	\$0.00	\$178,873.82	\$67,041.32	\$111,832.50	4.74%	2.18%
9	Alicia A & Joel J Steenhoek 1302 Rapids Street	\$316,910.00	77.62	\$29,942.96	\$8,239.73	\$20,845.67	\$12,061.92	\$14,557.08	\$1,802.13	\$0.00	\$59,028.36	\$0.00	\$59,028.36	2.50%	1.15%
10	Nathan Heath 1317 Rapids Street	\$228,160.00	79.46	\$30,655.89	\$8,435.91	\$21,342.00	\$12,349.11	\$14,903.67	\$1,845.04	\$0.00	\$60,433.80	\$3,393.80	\$57,040.00	2.42%	1.11%
11	Patricia L Penn 1311 Rapids Street	\$222,400.00	113.35	\$43,727.77	\$12,033.04	\$30,442.38	\$17,614.85	\$21,258.70	\$2,631.77	\$0.00	\$86,203.19	\$30,603.19	\$55,600.00	2.36%	1.08%
12	Matthew T Blair 1309 Rapids Street	\$215,620.00	97.47	\$37,602.30	\$10,347.43	\$26,177.95	\$15,147.33	\$18,280.74	\$2,263.11	\$0.00	\$74,127.68	\$20,222.68	\$53,905.00	2.29%	1.05%
13	John O Neder III 1303 Rapids Street	\$128,490.00	89.78	\$34,633.70	\$9,530.53	\$24,111.27	\$13,951.49	\$16,837.53	\$2,084.44	\$0.00	\$68,275.50	\$36,153.00	\$32,122.50	1.36%	0.63%
14	Scott & Melissa Greer 1220 Rapids Street	\$309,060.00	77.62	\$29,942.96	\$8,239.73	\$20,845.67	\$12,061.92	\$14,557.08	\$1,802.13	\$0.00	\$59,028.36	\$0.00	\$59,028.36	2.50%	1.15%
15	Laverne & Anna Tigges 1208 Rapids Street	\$266,600.00	221.76	\$85,551.31	\$23,542.08	\$59,559.07	\$34,462.63	\$41,591.65	\$5,148.94	\$0.00	\$168,652.46	\$102,002.46	\$66,650.00	2.83%	1.30%

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA				Rapids Street Reconstruction											MEC 2024000794-000		
SCHEDULE 1		\$5,127,534.26															
ASSMT. NO.	SAME NAME PARCEL ADDRESS	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost		
AS	LEGAL DESCRIPTION															Cost Unit	
16	Victoria A McCarthy 1202 Rapids Street	\$265,300.00	77.62	\$1,755,682.71 \$385.78	\$483,130.15 \$106.16	\$1,222,270.27 \$268.57	\$707,241.55 \$155.41	\$853,543.11 \$187.55	\$105,666.47 \$23.22	\$0.00	\$5,127,534.26 \$1,126.69	\$0.00	\$59,028.36	2.50%	1.15%		
17	Addie R Roberts 1219 Rapids Street	\$123,330.00	66.15	\$25,519.57	\$7,022.49	\$17,766.20	\$10,280.05	\$12,406.60	\$1,535.91	\$0.00	\$50,308.26	\$19,475.76	\$30,832.50	1.31%	0.60%		
18	Donald Chestnutwood 219 N. 12th Street	\$248,470.00	174.17	\$67,193.43	\$18,490.34	\$46,778.68	\$27,067.52	\$32,666.77	\$4,044.06	\$0.00	\$132,462.45	\$70,344.95	\$62,117.50	2.63%	1.21%		
19	Albertus & Jennifer Louw 1134 Rapids Street	\$283,680.00	46.90	\$18,093.24	\$4,978.91	\$12,596.14	\$7,288.50	\$8,796.21	\$1,088.95	\$0.00	\$35,668.29	\$0.00	\$35,668.29	1.51%	0.70%		
20	Courtney Michelle Licht 1132 Rapids Street	\$208,210.00	97.61	\$37,655.54	\$10,362.08	\$26,215.01	\$15,168.78	\$18,306.63	\$2,266.31	\$0.00	\$74,232.63	\$22,180.13	\$52,052.50	2.21%	1.02%		
21	Christopher & Bobbie Jo Johnson 1124 Rapids Street	\$315,730.00	118.34	\$45,653.29	\$12,562.91	\$31,782.88	\$18,390.51	\$22,194.81	\$2,747.66	\$0.00	\$89,999.08	\$11,066.58	\$78,932.50	3.35%	1.54%		
22	Bryce A & Kale J Smith 1118 Rapids Street	\$321,390.00	138.60	\$53,469.57	\$14,713.80	\$37,224.42	\$21,539.14	\$25,994.78	\$3,218.09	\$0.00	\$105,407.78	\$25,060.28	\$80,347.50	3.41%	1.57%		
23	Rodney & Katina Carmichael 1108 Rapids Street	\$226,460.00	138.60	\$53,469.57	\$14,713.80	\$37,224.42	\$21,539.14	\$25,994.78	\$3,218.09	\$0.00	\$105,407.78	\$48,792.78	\$56,615.00	2.40%	1.10%		
24	Melissa S & Benjamin E Hengesteg 1104 Rapids Street	\$502,160.00	116.42	\$44,914.44	\$12,359.59	\$31,268.51	\$18,092.88	\$21,835.61	\$2,703.19	\$0.00	\$88,542.54	\$0.00	\$88,542.54	3.75%	1.73%		
25	Adel-Desoto-Minburn CSD 215 N. 11th Street	\$1,101,100.00	663.75	\$256,062.20	\$70,463.40	\$178,265.25	\$103,149.52	\$124,487.26	\$15,411.21	\$0.00	\$504,790.85	\$229,515.85	\$275,275.00	11.67%	5.37%		
26	Van G Harden 1020 Rapids Street	\$461,720.00	116.42	\$44,914.44	\$12,359.59	\$31,268.51	\$18,092.88	\$21,835.61	\$2,703.19	\$0.00	\$88,542.54	\$0.00	\$88,542.54	3.75%	1.73%		
27	Dawn E Fish 303 N. 10th Street	\$210,800.00	116.42	\$44,914.44	\$12,359.59	\$31,268.51	\$18,092.88	\$21,835.61	\$2,703.19	\$0.00	\$88,542.54	\$35,842.54	\$52,700.00	2.23%	1.03%		
28	Casey Ray Bennet & Michelle Boles 216 N. 11th Street	\$274,510.00	77.62	\$29,942.96	\$8,239.73	\$20,845.67	\$12,061.92	\$14,557.08	\$1,802.13	\$0.00	\$59,028.36	\$0.00	\$59,028.36	2.50%	1.15%		
29	Spencer S Steckelberg 1011 Rapids Street	\$157,350.00	110.88	\$42,775.66	\$11,771.04	\$29,779.53	\$17,231.31	\$20,795.82	\$2,574.47	\$0.00	\$84,326.23	\$44,988.73	\$39,337.50	1.67%	0.77%		
30	Tara J Dunning 219 N. 10th Street	\$185,310.00	52.21	\$20,140.20	\$5,542.20	\$14,021.20	\$8,113.08	\$9,791.37	\$1,212.15	\$0.00	\$39,703.60	\$0.00	\$39,703.60	1.68%	0.77%		
31	Dean Bury 918 Rapids Street	\$270,620.00	77.62	\$29,942.96	\$8,239.73	\$20,845.67	\$12,061.92	\$14,557.08	\$1,802.13	\$0.00	\$59,028.36	\$0.00	\$59,028.36	2.50%	1.15%		

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA				Rapids Street Reconstruction										MEC 2024000794-000			
ASSMT. SAME NAME		SCHEDULE 1		VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	Total Construction PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
NO.	PARCELADDRESS	AS	LEGAL DESCRIPTION														
32	Matthew Lee Logan 912 Rapids Street			\$196,000.00	110.88	\$42,775.66	\$11,771.04	\$29,779.53	\$17,231.31	\$20,795.82	\$2,574.47	\$0.00	\$84,326.23	\$35,326.23	\$49,000.00	2.08%	0.96%
33	MPS Properties LLC 908 Rapids Street			\$147,960.00	55.44	\$21,387.83	\$5,885.52	\$14,889.77	\$8,615.66	\$10,397.91	\$1,287.24	\$0.00	\$42,163.11	\$5,173.11	\$36,990.00	1.57%	0.72%
34	Timothy J & Judith Ann Arntz 902 Rapids Street			\$167,000.00	116.42	\$44,914.44	\$12,359.59	\$31,268.51	\$18,092.88	\$21,835.61	\$2,703.19	\$0.00	\$88,542.54	\$46,792.54	\$41,750.00	1.77%	0.81%
35	Dallas County, Iowa 210 N. 10th Street			\$799,390.00	155.23	\$59,885.92	\$16,479.45	\$41,691.35	\$24,123.84	\$29,114.15	\$3,604.26	\$0.00	\$118,056.72	\$0.00	\$118,056.72	5.00%	2.30%
36	Dallas County, Iowa 901 Rapids Street			\$117,390.00	155.23	\$59,885.92	\$16,479.45	\$41,691.35	\$24,123.84	\$29,114.15	\$3,604.26	\$0.00	\$118,056.72	\$88,709.22	\$29,347.50	1.24%	0.57%

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			Rapids Street Reconstruction											Total Construction		MEC 2024000794-000	
ASSMT. NO.	NAME	PARCEL ADDRESS	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
																	AS
					Cost Unit	\$785,468.49	\$271,248.34	\$1,101,983.53	\$254,019.10	\$204,360.03	\$0.00	\$2,617,079.49					
						\$172.59	\$59.60	\$242.14	\$55.82	\$44.90	\$0.00	\$575.06					
1	Derek G & Megan I Garrett	1418 Rapids Street	\$251,040.00	118.50		\$20,452.93	\$7,063.08	\$28,694.71	\$6,614.44	\$5,321.36	\$0.00	\$0.00	\$56,210.72	\$0.00	\$56,210.72	2.89%	1.10%
2	Patti A Clark	1408 Rapids Street	\$167,510.00	119.70		\$20,659.53	\$7,134.42	\$28,984.56	\$6,681.25	\$5,375.11	\$0.00	\$0.00	\$56,778.50	\$14,901.00	\$41,877.50	2.15%	0.82%
3	Ryan A Grife	1402 Rapids Street	\$311,500.00	113.72		\$19,626.55	\$6,777.70	\$27,535.33	\$6,347.19	\$5,106.36	\$0.00	\$0.00	\$53,939.58	\$0.00	\$53,939.58	2.77%	1.05%
4	T Erick & Amy J Skogerson	1419 Rapids Street	\$184,110.00	78.56		\$13,559.17	\$4,682.43	\$19,023.02	\$4,385.01	\$3,527.77	\$0.00	\$0.00	\$37,264.63	\$0.00	\$37,264.63	1.91%	0.73%
5	Eric S & Anna Trout	1415 Rapids Street	\$286,310.00	113.52		\$19,592.89	\$6,766.08	\$27,488.11	\$6,336.31	\$5,097.60	\$0.00	\$0.00	\$53,847.08	\$0.00	\$53,847.08	2.76%	1.05%
6	Michael C & Mary A Crannell	1403 Rapids Street	\$278,640.00	140.45		\$24,240.51	\$8,371.05	\$34,008.55	\$7,839.34	\$6,306.80	\$0.00	\$0.00	\$66,620.11	\$0.00	\$66,620.11	3.42%	1.30%
7	Keith & Rebecca Soffa	1316 Rapids Street	\$244,470.00	91.73		\$15,831.72	\$5,467.22	\$22,211.32	\$5,119.95	\$4,119.03	\$0.00	\$0.00	\$43,510.26	\$0.00	\$43,510.26	2.23%	0.85%
8	Kim & Debra Smith	1310 Rapids Street	\$447,330.00	235.20		\$40,594.16	\$14,018.51	\$56,952.11	\$13,128.08	\$10,561.62	\$0.00	\$0.00	\$111,564.78	\$0.00	\$111,564.78	5.73%	2.18%
9	Alicia A & Joel J Steenhoek	1302 Rapids Street	\$316,910.00	77.62		\$13,396.07	\$4,626.11	\$18,794.20	\$4,332.27	\$3,485.34	\$0.00	\$0.00	\$36,816.38	\$0.00	\$36,816.38	1.89%	0.72%
10	Nathan Heath	1317 Rapids Street	\$228,160.00	79.46		\$13,715.03	\$4,736.25	\$19,241.68	\$4,435.41	\$3,568.32	\$0.00	\$0.00	\$37,692.96	\$0.00	\$37,692.96	1.94%	0.74%
11	Patricia L Penn	1311 Rapids Street	\$222,400.00	113.35		\$19,563.21	\$6,755.82	\$27,446.46	\$6,326.71	\$5,089.88	\$0.00	\$0.00	\$53,765.50	\$0.00	\$53,765.50	2.76%	1.05%
12	Matthew T Blair	1309 Rapids Street	\$215,620.00	97.47		\$16,822.76	\$5,809.46	\$23,601.71	\$5,440.45	\$4,376.88	\$0.00	\$0.00	\$46,233.92	\$0.00	\$46,233.92	2.37%	0.90%
13	John O Neder III	1303 Rapids Street	\$128,490.00	89.78		\$15,494.64	\$5,350.81	\$21,738.42	\$5,010.94	\$4,031.33	\$0.00	\$0.00	\$42,583.88	\$10,461.38	\$32,122.50	1.65%	0.63%
14	Scott & Melissa Greer	1220 Rapids Street	\$309,060.00	77.62		\$13,396.07	\$4,626.11	\$18,794.20	\$4,332.27	\$3,485.34	\$0.00	\$0.00	\$36,816.38	\$0.00	\$36,816.38	1.89%	0.72%
15	Laverne & Anna Tigges	1208 Rapids Street	\$266,600.00	221.76		\$38,274.49	\$13,217.45	\$53,697.71	\$12,377.90	\$9,958.10	\$0.00	\$0.00	\$105,189.65	\$38,539.65	\$66,650.00	3.42%	1.30%

Rapids Street Reconstruction															MEC 2024000794-000		
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA															\$5,127,534.26		
SCHEDULE 2															Total Construction		
ASSMT. NO.	SAME NAME AS	PARCEL ADDRESS	LEGAL DESCRIPTION	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
16	Victoria A McCarthy	1202 Rapids Street		\$265,300.00	77.62	\$13,396.07	\$4,626.11	\$18,794.20	\$4,332.27	\$3,485.34	\$0.00	\$0.00	\$36,816.38	\$0.00	\$36,816.38	1.89%	0.72%
17	Addie R Roberts	1219 Rapids Street		\$123,330.00	66.15	\$11,417.11	\$3,942.71	\$16,017.78	\$3,692.27	\$2,970.46	\$0.00	\$0.00	\$31,377.59	\$545.09	\$30,832.50	1.58%	0.60%
18	Donald Chestnutwood	219 N. 12th Street		\$248,470.00	174.17	\$30,061.42	\$10,381.21	\$42,175.07	\$9,721.81	\$7,821.26	\$0.00	\$0.00	\$82,617.70	\$20,500.20	\$62,117.50	3.19%	1.21%
19	Albertus & Jennifer Louw	1134 Rapids Street		\$283,680.00	46.90	\$8,094.67	\$2,795.36	\$11,356.52	\$2,617.80	\$2,106.04	\$0.00	\$0.00	\$22,246.55	\$0.00	\$22,246.55	1.14%	0.43%
20	Courtney Michelle Licht	1132 Rapids Street		\$208,210.00	97.61	\$16,846.57	\$5,817.68	\$23,635.13	\$5,448.15	\$4,383.07	\$0.00	\$0.00	\$46,299.38	\$0.00	\$46,299.38	2.38%	0.90%
21	Christopher & Bobbie Jo Johnson	1124 Rapids Street		\$315,730.00	118.34	\$20,424.66	\$7,053.31	\$28,655.05	\$6,605.30	\$5,314.01	\$0.00	\$0.00	\$56,133.02	\$0.00	\$56,133.02	2.88%	1.09%
22	Bryce A & Kale J Smith	1118 Rapids Street		\$321,390.00	138.60	\$23,921.56	\$8,260.91	\$33,561.07	\$7,736.19	\$6,223.81	\$0.00	\$0.00	\$65,743.53	\$0.00	\$65,743.53	3.38%	1.28%
23	Rodney & Katina Carmichael	1108 Rapids Street		\$226,460.00	138.60	\$23,921.56	\$8,260.91	\$33,561.07	\$7,736.19	\$6,223.81	\$0.00	\$0.00	\$65,743.53	\$9,128.53	\$56,615.00	2.91%	1.10%
24	Melissa S & Benjamin E Hengesteg	1104 Rapids Street		\$502,160.00	116.42	\$20,094.11	\$6,939.16	\$28,191.30	\$6,498.40	\$5,228.00	\$0.00	\$0.00	\$55,224.57	\$0.00	\$55,224.57	2.84%	1.08%
25	Adel-Desoto-Minburn CSD	215 N. 11th Street		\$1,101,100.00	663.75	\$114,558.74	\$39,560.93	\$160,721.71	\$37,048.09	\$29,805.43	\$0.00	\$0.00	\$314,841.38	\$39,566.38	\$275,275.00	14.13%	5.37%
26	Van G Harden	1020 Rapids Street		\$461,720.00	116.42	\$20,094.11	\$6,939.16	\$28,191.30	\$6,498.40	\$5,228.00	\$0.00	\$0.00	\$55,224.57	\$0.00	\$55,224.57	2.84%	1.08%
27	Dawn E Fish	303 N. 10th Street		\$210,800.00	116.42	\$20,094.11	\$6,939.16	\$28,191.30	\$6,498.40	\$5,228.00	\$0.00	\$0.00	\$55,224.57	\$2,524.57	\$52,700.00	2.71%	1.03%
28	Casey Ray Bennet & Michelle Boles	216 N. 11th Street		\$274,510.00	77.62	\$13,396.07	\$4,626.11	\$18,794.20	\$4,332.27	\$3,485.34	\$0.00	\$0.00	\$36,816.38	\$0.00	\$36,816.38	1.89%	0.72%
29	Spencer S Steckelberg	1011 Rapids Street		\$157,350.00	110.88	\$19,137.24	\$6,608.73	\$26,848.85	\$6,188.95	\$4,979.05	\$0.00	\$0.00	\$52,594.82	\$13,257.32	\$39,337.50	2.02%	0.77%
30	Tara J Dunning	219 N. 10th Street		\$185,310.00	52.21	\$9,010.45	\$3,111.61	\$12,641.34	\$2,913.96	\$2,344.30	\$0.00	\$0.00	\$24,763.40	\$0.00	\$24,763.40	1.27%	0.48%
31	Dean Bury	918 Rapids Street		\$270,620.00	77.62	\$13,396.07	\$4,626.11	\$18,794.20	\$4,332.27	\$3,485.34	\$0.00	\$0.00	\$36,816.38	\$0.00	\$36,816.38	1.89%	0.72%

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA														Rapids Street Reconstruction			MEC 2024000794-000		
SCHEDULE 2			VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	Total Construction PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost			
ASSMT. NO.	SAME PARCEL ADDRESS	AS																	
LEGAL DESCRIPTION																			
32	Matthew Lee Logan 912 Rapids Street		\$196,000.00	110.88	\$19,137.24	\$6,608.73	\$26,848.85	\$6,188.95	\$4,979.05	\$0.00	\$0.00	\$52,594.82	\$3,594.82	\$49,000.00	2.52%	0.96%			
33	MPS Properties LLC 908 Rapids Street		\$147,960.00	55.44	\$9,568.62	\$3,304.36	\$13,424.43	\$3,094.48	\$2,489.53	\$0.00	\$0.00	\$26,297.41	\$0.00	\$26,297.41	1.35%	0.51%			
34	Timothy J & Judith Ann Arntz 902 Rapids Street		\$167,000.00	116.42	\$20,094.11	\$6,939.16	\$28,191.30	\$6,498.40	\$5,228.00	\$0.00	\$0.00	\$55,224.57	\$13,474.57	\$41,750.00	2.14%	0.81%			
35	Dallas County, Iowa 210 N. 10th Street		\$799,390.00	155.23	\$26,792.14	\$9,252.22	\$37,588.39	\$8,664.53	\$6,970.67	\$0.00	\$0.00	\$73,632.75	\$0.00	\$73,632.75	3.78%	1.44%			
36	Dallas County, Iowa 901 Rapids Street		\$117,390.00	155.23	\$26,792.14	\$9,252.22	\$37,588.39	\$8,664.53	\$6,970.67	\$0.00	\$0.00	\$73,632.75	\$44,285.25	\$29,347.50	1.51%	0.57%			

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			Rapids Street Reconstruction											Total Construction		MEC 2024000794-000	
ASSMT. NO.	NAME	PARCEL ADDRESS	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
																	AS
					\$961,127.94	\$0.00	\$0.00	\$182,338.90	\$253,852.46	\$0.00		\$1,397,319.30					
					\$211.19	\$0.00	\$0.00	\$40.07	\$55.78	\$0.00		\$307.04					
1	Derek G & Megan I Garrett	1418 Rapids Street	\$251,040.00	118.50	\$25,026.95	\$0.00	\$0.00	\$4,747.95	\$6,610.10	\$0.00	\$0.00	\$25,026.95	\$0.00	\$25,026.95	2.61%	0.49%	
2	Patti A Clark	1408 Rapids Street	\$167,510.00	119.70	\$25,279.75	\$0.00	\$0.00	\$4,795.91	\$6,676.87	\$0.00	\$0.00	\$25,279.75	\$0.00	\$25,279.75	2.64%	0.49%	
3	Ryan A Grife	1402 Rapids Street	\$311,500.00	113.72	\$24,015.76	\$0.00	\$0.00	\$4,556.11	\$6,343.03	\$0.00	\$0.00	\$24,015.76	\$0.00	\$24,015.76	2.51%	0.47%	
4	T Erick & Amy J Skogerson	1419 Rapids Street	\$184,110.00	78.56	\$16,591.50	\$0.00	\$0.00	\$3,147.63	\$4,382.14	\$0.00	\$0.00	\$16,591.50	\$0.00	\$16,591.50	1.73%	0.32%	
5	Eric S & Anna Trout	1415 Rapids Street	\$286,310.00	113.52	\$23,974.58	\$0.00	\$0.00	\$4,548.30	\$6,332.15	\$0.00	\$0.00	\$23,974.58	\$0.00	\$23,974.58	2.50%	0.47%	
6	Michael C & Mary A Crannell	1403 Rapids Street	\$278,640.00	140.45	\$29,661.57	\$0.00	\$0.00	\$5,627.20	\$7,834.19	\$0.00	\$0.00	\$29,661.57	\$0.00	\$29,661.57	3.10%	0.58%	
7	Keith & Rebecca Soffa	1316 Rapids Street	\$244,470.00	91.73	\$19,372.27	\$0.00	\$0.00	\$3,675.18	\$5,116.59	\$0.00	\$0.00	\$19,372.27	\$0.00	\$19,372.27	2.02%	0.38%	
8	Kim & Debra Smith	1310 Rapids Street	\$447,330.00	235.20	\$49,672.49	\$0.00	\$0.00	\$9,423.54	\$13,119.46	\$0.00	\$0.00	\$49,672.49	\$0.00	\$49,672.49	5.19%	0.97%	
9	Alicia A & Joel J Steenhoek	1302 Rapids Street	\$316,910.00	77.62	\$16,391.92	\$0.00	\$0.00	\$3,109.77	\$4,329.42	\$0.00	\$0.00	\$16,391.92	\$0.00	\$16,391.92	1.71%	0.32%	
10	Nathan Heath	1317 Rapids Street	\$228,160.00	79.46	\$16,782.21	\$0.00	\$0.00	\$3,183.81	\$4,432.50	\$0.00	\$0.00	\$16,782.21	\$0.00	\$16,782.21	1.75%	0.33%	
11	Patricia L Penn	1311 Rapids Street	\$222,400.00	113.35	\$23,938.25	\$0.00	\$0.00	\$4,541.41	\$6,322.56	\$0.00	\$0.00	\$23,938.25	\$0.00	\$23,938.25	2.50%	0.47%	
12	Matthew T Blair	1309 Rapids Street	\$215,620.00	97.47	\$20,584.94	\$0.00	\$0.00	\$3,905.24	\$5,436.88	\$0.00	\$0.00	\$20,584.94	\$0.00	\$20,584.94	2.15%	0.40%	
13	John O Neder III	1303 Rapids Street	\$128,490.00	89.78	\$18,959.81	\$0.00	\$0.00	\$3,596.93	\$5,007.65	\$0.00	\$0.00	\$18,959.81	\$0.00	\$18,959.81	1.98%	0.37%	
14	Scott & Melissa Greer	1220 Rapids Street	\$309,060.00	77.62	\$16,391.92	\$0.00	\$0.00	\$3,109.77	\$4,329.42	\$0.00	\$0.00	\$16,391.92	\$0.00	\$16,391.92	1.71%	0.32%	
15	Laverne & Anna Tigges	1208 Rapids Street	\$266,600.00	221.76	\$46,834.06	\$0.00	\$0.00	\$8,885.05	\$12,369.78	\$0.00	\$0.00	\$46,834.06	\$0.00	\$46,834.06	4.89%	0.91%	

Rapids Street Reconstruction															MEC 2024000794-000		
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA															\$5,127,534.26		
SCHEDULE 3															Total Construction		
ASSMT. NO.	SAME NAME AS	PARCELADDRESS LEGAL DESCRIPTION	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
16	Victoria A McCarthy	1202 Rapids Street	\$265,300.00	77.62	\$961,127.94 \$211.19	\$0.00 \$0.00	\$0.00 \$0.00	\$182,338.90 \$40.07	\$253,852.46 \$55.78	\$0.00 \$0.00	\$0.00	\$1,397,319.30 \$307.04	\$0.00	\$16,391.92	1.71%	0.32%	
17	Addie R Roberts	1219 Rapids Street	\$123,330.00	66.15	\$13,970.39	\$0.00	\$0.00	\$2,650.37	\$3,689.85	\$0.00	\$0.00	\$13,970.39	\$0.00	\$13,970.39	1.46%	0.27%	
18	Donald Chestnutwood	219 N. 12th Street	\$248,470.00	174.17	\$36,784.25	\$0.00	\$0.00	\$6,978.47	\$9,715.43	\$0.00	\$0.00	\$36,784.25	\$0.00	\$36,784.25	3.84%	0.72%	
19	Albertus & Jennifer Louw	1134 Rapids Street	\$283,680.00	46.90	\$9,904.93	\$0.00	\$0.00	\$1,879.10	\$2,616.08	\$0.00	\$0.00	\$9,904.93	\$0.00	\$9,904.93	1.03%	0.19%	
20	Courtney Michelle Licht	1132 Rapids Street	\$208,210.00	97.61	\$20,614.08	\$0.00	\$0.00	\$3,910.77	\$5,444.58	\$0.00	\$0.00	\$20,614.08	\$0.00	\$20,614.08	2.15%	0.40%	
21	Christopher & Bobbie Jo Johnson	1124 Rapids Street	\$315,730.00	118.34	\$24,992.36	\$0.00	\$0.00	\$4,741.39	\$6,600.96	\$0.00	\$0.00	\$24,992.36	\$0.00	\$24,992.36	2.61%	0.49%	
22	Bryce A & Kale J Smith	1118 Rapids Street	\$321,390.00	138.60	\$29,271.29	\$0.00	\$0.00	\$5,553.16	\$7,731.11	\$0.00	\$0.00	\$29,271.29	\$0.00	\$29,271.29	3.06%	0.57%	
23	Rodney & Katina Carmichael	1108 Rapids Street	\$226,460.00	138.60	\$29,271.29	\$0.00	\$0.00	\$5,553.16	\$7,731.11	\$0.00	\$0.00	\$29,271.29	\$0.00	\$29,271.29	3.06%	0.57%	
24	Melissa S & Benjamin E Hengesteg	1104 Rapids Street	\$502,160.00	116.42	\$24,587.88	\$0.00	\$0.00	\$4,664.65	\$6,494.14	\$0.00	\$0.00	\$24,587.88	\$0.00	\$24,587.88	2.57%	0.48%	
25	Adel-Desoto-Minburn CSD	215 N. 11th Street	\$1,101,100.00	663.75	\$140,178.25	\$0.00	\$0.00	\$26,593.70	\$37,023.79	\$0.00	\$0.00	\$140,178.25	\$0.00	\$140,178.25	14.64%	2.73%	
26	Van G Harden	1020 Rapids Street	\$461,720.00	116.42	\$24,587.88	\$0.00	\$0.00	\$4,664.65	\$6,494.14	\$0.00	\$0.00	\$24,587.88	\$0.00	\$24,587.88	2.57%	0.48%	
27	Dawn E Fish	303 N. 10th Street	\$210,800.00	116.42	\$24,587.88	\$0.00	\$0.00	\$4,664.65	\$6,494.14	\$0.00	\$0.00	\$24,587.88	\$0.00	\$24,587.88	2.57%	0.48%	
28	Casey Ray Bennet & Michelle Boles	216 N. 11th Street	\$274,510.00	77.62	\$16,391.92	\$0.00	\$0.00	\$3,109.77	\$4,329.42	\$0.00	\$0.00	\$16,391.92	\$0.00	\$16,391.92	1.71%	0.32%	
29	Spencer S Steckelberg	1011 Rapids Street	\$157,350.00	110.88	\$23,417.03	\$0.00	\$0.00	\$4,442.53	\$6,184.89	\$0.00	\$0.00	\$23,417.03	\$0.00	\$23,417.03	2.45%	0.46%	
30	Tara J Dunning	219 N. 10th Street	\$185,310.00	52.21	\$11,025.52	\$0.00	\$0.00	\$2,091.69	\$2,912.05	\$0.00	\$0.00	\$11,025.52	\$0.00	\$11,025.52	1.15%	0.22%	
31	Dean Bury	918 Rapids Street	\$270,620.00	77.62	\$16,391.92	\$0.00	\$0.00	\$3,109.77	\$4,329.42	\$0.00	\$0.00	\$16,391.92	\$0.00	\$16,391.92	1.71%	0.32%	

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA															MEC 2024000794-000		
SCHEDULE 3															\$5,127,534.26		
ASSMT. NO.	SAME PARCEL AS	NAME ADDRESS LEGAL DESCRIPTION	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
32		Matthew Lee Logan 912 Rapids Street	\$196,000.00	110.88	\$23,417.03	\$0.00	\$0.00	\$4,442.53	\$6,184.89	\$0.00	\$0.00	\$23,417.03	\$0.00	\$23,417.03	2.45%	0.46%	
33		MPS Properties LLC 908 Rapids Street	\$147,960.00	55.44	\$11,708.52	\$0.00	\$0.00	\$2,221.26	\$3,092.45	\$0.00	\$0.00	\$11,708.52	\$0.00	\$11,708.52	1.22%	0.23%	
34		Timothy J & Judith Ann Arntz 902 Rapids Street	\$167,000.00	116.42	\$24,587.88	\$0.00	\$0.00	\$4,664.65	\$6,494.14	\$0.00	\$0.00	\$24,587.88	\$0.00	\$24,587.88	2.57%	0.48%	
35		Dallas County, Iowa 210 N. 10th Street	\$799,390.00	155.23	\$32,783.84	\$0.00	\$0.00	\$6,219.54	\$8,658.85	\$0.00	\$0.00	\$32,783.84	\$0.00	\$32,783.84	3.42%	0.64%	
36		Dallas County, Iowa 901 Rapids Street	\$117,390.00	155.23	\$32,783.84	\$0.00	\$0.00	\$6,219.54	\$8,658.85	\$0.00	\$0.00	\$32,783.84	\$3,436.34	\$29,347.50	3.06%	0.57%	

Rapids Street Reconstruction														MEC 2024000794-000	
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			SCHEDULE 4												\$5,127,534.26
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
AS	LEGAL DESCRIPTION			Cost Unit											
				\$798,802.85	\$0.00	\$0.00	\$318,420.38	\$256,171.29	\$0.00		\$1,373,394.52				
				\$175.52	\$0.00	\$0.00	\$69.97	\$56.29	\$0.00		\$301.78				
1	Derek G & Megan I Garrett 1418 Rapids Street	\$251,040.00	118.50	\$20,800.15	\$0.00	\$0.00	\$8,291.40	\$6,670.48	\$0.00	\$0.00	\$20,800.15	\$0.00	\$20,800.15	2.60%	0.41%
2	Patti A Clark 1408 Rapids Street	\$167,510.00	119.70	\$21,010.25	\$0.00	\$0.00	\$8,375.15	\$6,737.86	\$0.00	\$0.00	\$21,010.25	\$0.00	\$21,010.25	2.63%	0.41%
3	Ryan A Grife 1402 Rapids Street	\$311,500.00	113.72	\$19,959.74	\$0.00	\$0.00	\$7,956.39	\$6,400.97	\$0.00	\$0.00	\$19,959.74	\$0.00	\$19,959.74	2.50%	0.39%
4	T Erick & Amy J Skogerson 1419 Rapids Street	\$184,110.00	78.56	\$13,789.36	\$0.00	\$0.00	\$5,496.74	\$4,422.16	\$0.00	\$0.00	\$13,789.36	\$0.00	\$13,789.36	1.73%	0.27%
5	Eric S & Anna Trout 1415 Rapids Street	\$286,310.00	113.52	\$19,925.51	\$0.00	\$0.00	\$7,942.75	\$6,389.99	\$0.00	\$0.00	\$19,925.51	\$0.00	\$19,925.51	2.49%	0.39%
6	Michael C & Mary A Crannell 1403 Rapids Street	\$278,640.00	140.45	\$24,652.02	\$0.00	\$0.00	\$9,826.84	\$7,905.76	\$0.00	\$0.00	\$24,652.02	\$0.00	\$24,652.02	3.09%	0.48%
7	Keith & Rebecca Soffa 1316 Rapids Street	\$244,470.00	91.73	\$16,100.48	\$0.00	\$0.00	\$6,418.01	\$5,163.33	\$0.00	\$0.00	\$16,100.48	\$0.00	\$16,100.48	2.02%	0.31%
8	Kim & Debra Smith 1310 Rapids Street	\$447,330.00	235.20	\$41,283.29	\$0.00	\$0.00	\$16,456.43	\$13,239.31	\$0.00	\$0.00	\$41,283.29	\$0.00	\$41,283.29	5.17%	0.81%
9	Alicia A & Joel J Steenhoek 1302 Rapids Street	\$316,910.00	77.62	\$13,623.49	\$0.00	\$0.00	\$5,430.62	\$4,368.97	\$0.00	\$0.00	\$13,623.49	\$0.00	\$13,623.49	1.71%	0.27%
10	Nathan Heath 1317 Rapids Street	\$228,160.00	79.46	\$13,947.86	\$0.00	\$0.00	\$5,559.92	\$4,472.99	\$0.00	\$0.00	\$13,947.86	\$0.00	\$13,947.86	1.75%	0.27%
11	Patricia L Penn 1311 Rapids Street	\$222,400.00	113.35	\$19,895.32	\$0.00	\$0.00	\$7,930.71	\$6,380.31	\$0.00	\$0.00	\$19,895.32	\$0.00	\$19,895.32	2.49%	0.39%
12	Matthew T Blair 1309 Rapids Street	\$215,620.00	97.47	\$17,108.34	\$0.00	\$0.00	\$6,819.76	\$5,486.54	\$0.00	\$0.00	\$17,108.34	\$0.00	\$17,108.34	2.14%	0.33%
13	John O Neder III 1303 Rapids Street	\$128,490.00	89.78	\$15,757.69	\$0.00	\$0.00	\$6,281.36	\$5,053.40	\$0.00	\$0.00	\$15,757.69	\$0.00	\$15,757.69	1.97%	0.31%
14	Scott & Melissa Greer 1220 Rapids Street	\$309,060.00	77.62	\$13,623.49	\$0.00	\$0.00	\$5,430.62	\$4,368.97	\$0.00	\$0.00	\$13,623.49	\$0.00	\$13,623.49	1.71%	0.27%
15	Laverne & Anna Tigges 1208 Rapids Street	\$266,600.00	221.76	\$38,924.25	\$0.00	\$0.00	\$15,516.06	\$12,482.77	\$0.00	\$0.00	\$38,924.25	\$0.00	\$38,924.25	4.87%	0.76%

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA															MEC 2024000794-000		
SCHEDULE 4															\$5,127,534.26		
RAPIDS STREET RECONSTRUCTION															Total Construction		
ASSMT. SAME NAME															PRELIMINARY ASSESSMENT		
NO.	PARCEL ADDRESS		VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.		WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	% OF TOTAL Assessments	% OF TOTAL Project Cost	
	AS	LEGAL DESCRIPTION			Cost Unit												
16	Victoria A McCarthy 1202 Rapids Street		\$265,300.00	77.62		\$798,802.85 \$175.52	\$0.00 \$0.00	\$0.00 \$0.00	\$318,420.38 \$69.97	\$256,171.29 \$56.29	\$0.00 \$0.00	\$0.00	\$1,373,394.52 \$301.78	\$0.00	\$13,623.49	1.71%	0.27%
17	Addie R Roberts 1219 Rapids Street		\$123,330.00	66.15		\$11,610.93	\$0.00	\$0.00	\$4,628.37	\$3,723.55	\$0.00	\$0.00	\$11,610.93	\$0.00	\$11,610.93	1.45%	0.23%
18	Donald Chestnutwood 219 N. 12th Street		\$248,470.00	174.17		\$30,571.75	\$0.00	\$0.00	\$12,186.57	\$9,804.18	\$0.00	\$0.00	\$30,571.75	\$0.00	\$30,571.75	3.83%	0.60%
19	Albertus & Jennifer Louw 1134 Rapids Street		\$283,680.00	46.90		\$8,232.09	\$0.00	\$0.00	\$3,281.49	\$2,639.98	\$0.00	\$0.00	\$8,232.09	\$0.00	\$8,232.09	1.03%	0.16%
20	Courtney Michelle Licht 1132 Rapids Street		\$208,210.00	97.61		\$17,132.57	\$0.00	\$0.00	\$6,829.42	\$5,494.31	\$0.00	\$0.00	\$17,132.57	\$0.00	\$17,132.57	2.14%	0.33%
21	Christopher & Bobbie Jo Johnson 1124 Rapids Street		\$315,730.00	118.34		\$20,771.39	\$0.00	\$0.00	\$8,279.93	\$6,661.26	\$0.00	\$0.00	\$20,771.39	\$0.00	\$20,771.39	2.60%	0.41%
22	Bryce A & Kale J Smith 1118 Rapids Street		\$321,390.00	138.60		\$24,327.66	\$0.00	\$0.00	\$9,697.54	\$7,801.73	\$0.00	\$0.00	\$24,327.66	\$0.00	\$24,327.66	3.05%	0.47%
23	Rodney & Katina Carmichael 1108 Rapids Street		\$226,460.00	138.60		\$24,327.66	\$0.00	\$0.00	\$9,697.54	\$7,801.73	\$0.00	\$0.00	\$24,327.66	\$0.00	\$24,327.66	3.05%	0.47%
24	Melissa S & Benjamin E Hengesteg 1104 Rapids Street		\$502,160.00	116.42		\$20,435.23	\$0.00	\$0.00	\$8,145.93	\$6,553.46	\$0.00	\$0.00	\$20,435.23	\$0.00	\$20,435.23	2.56%	0.40%
25	Adel-Desoto-Minburn CSD 215 N. 11th Street		\$1,101,100.00	663.75		\$116,503.52	\$0.00	\$0.00	\$46,440.87	\$37,361.98	\$0.00	\$0.00	\$116,503.52	\$0.00	\$116,503.52	14.58%	2.27%
26	Van G Harden 1020 Rapids Street		\$461,720.00	116.42		\$20,435.23	\$0.00	\$0.00	\$8,145.93	\$6,553.46	\$0.00	\$0.00	\$20,435.23	\$0.00	\$20,435.23	2.56%	0.40%
27	Dawn E Fish 303 N. 10th Street		\$210,800.00	116.42		\$20,435.23	\$0.00	\$0.00	\$8,145.93	\$6,553.46	\$0.00	\$0.00	\$20,435.23	\$0.00	\$20,435.23	2.56%	0.40%
28	Casey Ray Bennet & Michelle Boles 216 N. 11th Street		\$274,510.00	77.62		\$13,623.49	\$0.00	\$0.00	\$5,430.62	\$4,368.97	\$0.00	\$0.00	\$13,623.49	\$0.00	\$13,623.49	1.71%	0.27%
29	Spencer S Steckelberg 1011 Rapids Street		\$157,350.00	110.88		\$19,462.12	\$0.00	\$0.00	\$7,758.03	\$6,241.39	\$0.00	\$0.00	\$19,462.12	\$0.00	\$19,462.12	2.44%	0.38%
30	Tara J Dunning 219 N. 10th Street		\$185,310.00	52.21		\$9,163.42	\$0.00	\$0.00	\$3,652.74	\$2,938.65	\$0.00	\$0.00	\$9,163.42	\$0.00	\$9,163.42	1.15%	0.18%
31	Dean Bury 918 Rapids Street		\$270,620.00	77.62		\$13,623.49	\$0.00	\$0.00	\$5,430.62	\$4,368.97	\$0.00	\$0.00	\$13,623.49	\$0.00	\$13,623.49	1.71%	0.27%

Rapids Street Reconstruction														MEC 2024000794-000		
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA		SCHEDULE 4												Total Construction		\$5,127,534.26
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	Cost Unit	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
AS	LEGAL DESCRIPTION															
32	Matthew Lee Logan 912 Rapids Street	\$196,000.00	110.88		\$798,802.85 \$175.52	\$0.00	\$0.00	\$318,420.38 \$69.97	\$256,171.29 \$56.29	\$0.00	\$0.00	\$1,373,394.52 \$301.78	\$0.00	\$19,462.12	2.44%	0.38%
33	MPS Properties LLC 908 Rapids Street	\$147,960.00	55.44		\$9,731.06	\$0.00	\$0.00	\$3,879.02	\$3,120.69	\$0.00	\$0.00	\$9,731.06	\$0.00	\$9,731.06	1.22%	0.19%
34	Timothy J & Judith Ann Arntz 902 Rapids Street	\$167,000.00	116.42		\$20,435.23	\$0.00	\$0.00	\$8,145.93	\$6,553.46	\$0.00	\$0.00	\$20,435.23	\$0.00	\$20,435.23	2.56%	0.40%
35	Dallas County, Iowa 210 N. 10th Street	\$799,390.00	155.23		\$27,246.97	\$0.00	\$0.00	\$10,861.24	\$8,737.94	\$0.00	\$0.00	\$27,246.97	\$0.00	\$27,246.97	3.41%	0.53%
36	Dallas County, Iowa 901 Rapids Street	\$117,390.00	155.23		\$27,246.97	\$0.00	\$0.00	\$10,861.24	\$8,737.94	\$0.00	\$0.00	\$27,246.97	\$0.00	\$27,246.97	3.41%	0.53%

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA			Rapids Street Reconstruction											MEC 2024000794-000	
SCHEDULE 5														\$5,127,534.26	
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
	AS LEGAL DESCRIPTION			Cost Unit											
	</														

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA				Rapids Street Reconstruction										MEC 2024000794-000		
SCHEDULE 5		VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
ASSMT. NO.	NAME PARCELADDRESS															
AS	LEGAL DESCRIPTION			Cost Unit	\$91,569.30 \$20.12	\$402,131.55 \$88.36	\$50,752.49 \$11.15	\$217,618.06 \$47.82	\$302,968.17 \$66.57	\$0.00 \$0.00	\$1,065,039.57 \$234.03					
16	Victoria A McCarthy 1202 Rapids Street	\$265,300.00	77.62		\$1,561.70	\$6,858.31	\$865.58	\$3,711.45	\$5,167.09	\$0.00	\$0.00	\$9,285.59	\$0.00	\$9,285.59	1.71%	0.18%
17	Addie R Roberts 1219 Rapids Street	\$123,330.00	66.15		\$1,331.00	\$5,845.15	\$737.71	\$3,163.17	\$4,403.77	\$0.00	\$0.00	\$7,913.85	\$0.00	\$7,913.85	1.45%	0.15%
18	Donald Chestnutwood 219 N. 12th Street	\$248,470.00	174.17		\$3,504.54	\$15,390.36	\$1,942.40	\$8,328.67	\$11,595.19	\$0.00	\$0.00	\$20,837.30	\$0.00	\$20,837.30	3.83%	0.41%
19	Albertus & Jennifer Louw 1134 Rapids Street	\$283,680.00	46.90		\$943.67	\$4,144.18	\$523.03	\$2,242.67	\$3,122.25	\$0.00	\$0.00	\$5,610.88	\$0.00	\$5,610.88	1.03%	0.11%
20	Courtney Michelle Licht 1132 Rapids Street	\$208,210.00	97.61		\$1,963.96	\$8,624.84	\$1,088.53	\$4,667.43	\$6,498.00	\$0.00	\$0.00	\$11,677.33	\$0.00	\$11,677.33	2.14%	0.23%
21	Christopher & Bobbie Jo Johnson 1124 Rapids Street	\$315,730.00	118.34		\$2,381.09	\$10,456.69	\$1,319.72	\$5,658.76	\$7,878.13	\$0.00	\$0.00	\$14,157.50	\$0.00	\$14,157.50	2.60%	0.28%
22	Bryce A & Kale J Smith 1118 Rapids Street	\$321,390.00	138.60		\$2,788.76	\$12,246.97	\$1,545.67	\$6,627.59	\$9,226.94	\$0.00	\$0.00	\$16,581.40	\$0.00	\$16,581.40	3.05%	0.32%
23	Rodney & Katina Carmichael 1108 Rapids Street	\$226,460.00	138.60		\$2,788.76	\$12,246.97	\$1,545.67	\$6,627.59	\$9,226.94	\$0.00	\$0.00	\$16,581.40	\$0.00	\$16,581.40	3.05%	0.32%
24	Melissa S & Benjamin E Hengesteg 1104 Rapids Street	\$502,160.00	116.42		\$2,342.56	\$10,287.46	\$1,298.37	\$5,567.18	\$7,750.63	\$0.00	\$0.00	\$13,928.38	\$0.00	\$13,928.38	2.56%	0.27%
25	Adel-Desoto-Minburn CSD 215 N. 11th Street	\$1,101,100.00	663.75		\$13,355.17	\$58,649.94	\$7,402.13	\$31,739.08	\$44,187.20	\$0.00	\$0.00	\$79,407.24	\$0.00	\$79,407.24	14.58%	1.55%
26	Van G Harden 1020 Rapids Street	\$461,720.00	116.42		\$2,342.56	\$10,287.46	\$1,298.37	\$5,567.18	\$7,750.63	\$0.00	\$0.00	\$13,928.38	\$0.00	\$13,928.38	2.56%	0.27%
27	Dawn E Fish 303 N. 10th Street	\$210,800.00	116.42		\$2,342.56	\$10,287.46	\$1,298.37	\$5,567.18	\$7,750.63	\$0.00	\$0.00	\$13,928.38	\$0.00	\$13,928.38	2.56%	0.27%
28	Casey Ray Bennet & Michelle Boles 216 N. 11th Street	\$274,510.00	77.62		\$1,561.70	\$6,858.31	\$865.58	\$3,711.45	\$5,167.09	\$0.00	\$0.00	\$9,285.59	\$0.00	\$9,285.59	1.71%	0.18%
29	Spencer S Steckelberg 1011 Rapids Street	\$157,350.00	110.88		\$2,231.00	\$9,797.58	\$1,236.54	\$5,302.07	\$7,381.55	\$0.00	\$0.00	\$13,265.12	\$0.00	\$13,265.12	2.44%	0.26%
30	Tara J Dunning 219 N. 10th Street	\$185,310.00	52.21		\$1,050.43	\$4,613.03	\$582.20	\$2,496.39	\$3,475.48	\$0.00	\$0.00	\$6,245.66	\$0.00	\$6,245.66	1.15%	0.12%
31	Dean Bury 918 Rapids Street	\$270,620.00	77.62		\$1,561.70	\$6,858.31	\$865.58	\$3,711.45	\$5,167.09	\$0.00	\$0.00	\$9,285.59	\$0.00	\$9,285.59	1.71%	0.18%

Rapids Street Reconstruction														MEC 2024000794-000		
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA		SCHEDULE 5												Total Construction		\$5,127,534.26
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
AS	LEGAL DESCRIPTION															
32	Matthew Lee Logan 912 Rapids Street	\$196,000.00	110.88	\$91,569.30 \$20.12	\$402,131.55 \$88.36	\$50,752.49 \$11.15	\$217,618.06 \$47.82	\$302,968.17 \$66.57	\$0.00 \$0.00	\$0.00	\$13,265.12	\$0.00	\$13,265.12	2.44%	0.26%	
33	MPS Properties LLC 908 Rapids Street	\$147,960.00	55.44	\$1,115.50	\$4,898.79	\$618.27	\$2,651.04	\$3,690.78	\$0.00	\$0.00	\$6,632.56	\$0.00	\$6,632.56	1.22%	0.13%	
34	Timothy J & Judith Ann Arntz 902 Rapids Street	\$167,000.00	116.42	\$2,342.56	\$10,287.46	\$1,298.37	\$5,567.18	\$7,750.63	\$0.00	\$0.00	\$13,928.38	\$0.00	\$13,928.38	2.56%	0.27%	
35	Dallas County, Iowa 210 N. 10th Street	\$799,390.00	155.23	\$3,123.41	\$13,716.61	\$1,731.16	\$7,422.90	\$10,334.17	\$0.00	\$0.00	\$18,571.17	\$0.00	\$18,571.17	3.41%	0.36%	
36	Dallas County, Iowa 901 Rapids Street	\$117,390.00	155.23	\$3,123.41	\$13,716.61	\$1,731.16	\$7,422.90	\$10,334.17	\$0.00	\$0.00	\$18,571.17	\$0.00	\$18,571.17	3.41%	0.36%	

Rapids Street Reconstruction Project
Final Special Assessments for the City of Adel
Parcel Assessments by Area Method

Total Project Cost
\$5,127,534.47



		Unit Cost	Parcel Assessments
			Area Method
			\$17.89
Parcel NO	Assessable Units		Current Cost
1	8295.73		\$62,760.00
2	5869.92		\$41,877.50
3	7971.83		\$77,875.00
4	5583.74		\$46,027.50
5	5561.52		\$67,166.54
6	8271.48		\$69,660.00
7	6395.13		\$61,117.50
8	9846.84		\$111,832.50
9	5419.58		\$65,452.36
10	5586.13		\$57,040.00
11	5578.74		\$55,600.00
12	4823.13		\$53,905.00
13	6347.59		\$32,122.50
14	4547.92		\$54,925.24
15	10869.74		\$66,650.00
16	5396.33		\$65,171.59
17	4238.43		\$30,832.50
18	12581.59		\$62,117.50
19	5548.33		\$67,007.32
20	6873.85		\$52,052.50
21	5855.73		\$70,719.79
22	6833.73		\$80,347.50
23	6833.81		\$56,615.00
24	8201.18		\$99,045.81
25	47352.78		\$275,275.00
26	8503.10		\$102,692.08
27	8503.55		\$52,700.00
28	5669.60		\$68,471.82
29	5661.71		\$39,337.50
30	3762.95		\$45,445.20
31	5463.68		\$65,984.98
32	5463.99		\$49,000.00
33	2731.94		\$32,993.72
34	8196.67		\$41,750.00
35	10967.85		\$132,458.91
36	10974.53		\$29,347.50
TOTALS	286584.33		\$2,443,377.85

AVERAGE (w/o School)

\$61,945.80

Property Owner Contribution
City Contribution

47.65%
52.35%

Rapids Street Reconstruction															MEC 2024000794-000	
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA															\$5,127,534.26	
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
AS	LEGAL DESCRIPTION			Cost Unit	\$1,755,682.71 \$6.13	\$483,130.15 \$1.69	\$1,222,270.27 \$4.26	\$707,241.55 \$2.47	\$853,543.11 \$2.98	\$105,666.47 \$0.37	\$5,127,534.26 \$17.89					
1	Derek G & Megan I Garrett 1418 Rapids Street	\$251,040.00	8295.73		\$50,821.56	\$13,985.12	\$35,380.93	\$20,472.45	\$24,707.42	\$3,058.72	\$0.00	\$100,187.61	\$37,427.61	\$62,760.00	2.57%	1.22%
2	Patti A Clark 1408 Rapids Street	\$167,510.00	5869.92		\$35,960.48	\$9,895.63	\$25,034.95	\$14,485.96	\$17,482.55	\$2,164.30	\$0.00	\$70,891.05	\$29,013.55	\$41,877.50	1.71%	0.82%
3	Ryan A Grife 1402 Rapids Street	\$311,500.00	7971.83		\$48,837.27	\$13,439.08	\$33,999.51	\$19,673.11	\$23,742.74	\$2,939.29	\$0.00	\$96,275.85	\$18,400.85	\$77,875.00	3.19%	1.52%
4	T Erick & Amy J Skogerson 1419 Rapids Street	\$184,110.00	5583.74		\$34,207.28	\$9,413.19	\$23,814.41	\$13,779.72	\$16,630.22	\$2,058.78	\$0.00	\$67,434.88	\$21,407.38	\$46,027.50	1.88%	0.90%
5	Eric S & Anna Trout 1415 Rapids Street	\$286,310.00	5561.52		\$34,071.17	\$9,375.73	\$23,719.65	\$13,724.89	\$16,564.05	\$2,050.59	\$0.00	\$67,166.54	\$0.00	\$67,166.54	2.75%	1.31%
6	Michael C & Mary A Crannell 1403 Rapids Street	\$278,640.00	8271.48		\$50,673.00	\$13,944.24	\$35,277.50	\$20,412.60	\$24,635.20	\$3,049.77	\$0.00	\$99,894.74	\$30,234.74	\$69,660.00	2.85%	1.36%
7	Keith & Rebecca Soffa 1316 Rapids Street	\$244,470.00	6395.13		\$39,178.08	\$10,781.05	\$27,274.97	\$15,782.10	\$19,046.82	\$2,357.95	\$0.00	\$77,234.11	\$16,116.61	\$61,117.50	2.50%	1.19%
8	Kim & Debra Smith 1310 Rapids Street	\$447,330.00	9846.84		\$60,324.04	\$16,600.02	\$41,996.36	\$24,300.33	\$29,327.15	\$3,630.63	\$0.00	\$118,920.41	\$7,087.91	\$111,832.50	4.58%	2.18%
9	Alicia A & Joel J Steenhoek 1302 Rapids Street	\$316,910.00	5419.58		\$33,201.62	\$9,136.45	\$23,114.29	\$13,374.61	\$16,141.31	\$1,998.25	\$0.00	\$65,452.36	\$0.00	\$65,452.36	2.68%	1.28%
10	Nathan Heath 1317 Rapids Street	\$228,160.00	5586.13		\$34,221.93	\$9,417.22	\$23,824.60	\$13,785.62	\$16,637.34	\$2,059.66	\$0.00	\$67,463.75	\$10,423.75	\$57,040.00	2.33%	1.11%
11	Patricia L Penn 1311 Rapids Street	\$222,400.00	5578.74		\$34,176.65	\$9,404.76	\$23,793.08	\$13,767.38	\$16,615.33	\$2,056.94	\$0.00	\$67,374.50	\$11,774.50	\$55,600.00	2.28%	1.08%
12	Matthew T Blair 1309 Rapids Street	\$215,620.00	4823.13		\$29,547.63	\$8,130.94	\$20,570.46	\$11,902.67	\$14,364.88	\$1,778.34	\$0.00	\$58,249.03	\$4,344.03	\$53,905.00	2.21%	1.05%
13	John O Neder III 1303 Rapids Street	\$128,490.00	6347.59		\$38,886.83	\$10,700.91	\$27,072.21	\$15,664.78	\$18,905.23	\$2,340.42	\$0.00	\$76,659.96	\$44,537.46	\$32,122.50	1.31%	0.63%
14	Scott & Melissa Greer 1220 Rapids Street	\$309,060.00	4547.92		\$27,861.59	\$7,666.98	\$19,396.67	\$11,223.48	\$13,545.20	\$1,676.86	\$0.00	\$54,925.24	\$0.00	\$54,925.24	2.25%	1.07%
15	Laverne & Anna Tigges 1208 Rapids Street	\$266,600.00	10869.74		\$66,590.58	\$18,324.45	\$46,358.99	\$26,824.68	\$32,373.69	\$4,007.78	\$0.00	\$131,274.02	\$64,624.02	\$66,650.00	2.73%	1.30%

SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA															MEC 2024000794-000		
ASSMT. NO.	NAME	PARCEL ADDRESS	VALUE BY COUNCIL	ASSESSABLE UNITS	Rapids Street Reconstruction										Total Construction		
					STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost	
	AS	LEGAL DESCRIPTION			Cost Unit	\$1,755,682.71 \$6.13	\$483,130.15 \$1.69	\$1,222,270.27 \$4.26	\$707,241.55 \$2.47	\$853,543.11 \$2.98	\$105,666.47 \$0.37		\$5,127,534.26 \$17.89				
16		Victoria A McCarthy 1202 Rapids Street	\$265,300.00	5396.33		\$33,059.20	\$9,097.26	\$23,015.13	\$13,317.23	\$16,072.07	\$1,989.68	\$0.00	\$65,171.59	\$0.00	\$65,171.59	2.67%	1.27%
17		Addie R Roberts 1219 Rapids Street	\$123,330.00	4238.43		\$25,965.58	\$7,145.23	\$18,076.71	\$10,459.71	\$12,623.43	\$1,562.75	\$0.00	\$51,187.52	\$20,355.02	\$30,832.50	1.26%	0.60%
18		Donald Chestnutwood 219 N. 12th Street	\$248,470.00	12581.59		\$77,077.75	\$21,210.32	\$53,659.95	\$31,049.22	\$37,472.14	\$4,638.96	\$0.00	\$151,948.01	\$89,830.51	\$62,117.50	2.54%	1.21%
19		Albertus & Jennifer Louw 1134 Rapids Street	\$283,680.00	5548.33		\$33,990.40	\$9,353.50	\$23,663.42	\$13,692.35	\$16,524.78	\$2,045.73	\$0.00	\$67,007.32	\$0.00	\$67,007.32	2.74%	1.31%
20		Courtney Michelle Licht 1132 Rapids Street	\$208,210.00	6873.85		\$42,110.82	\$11,588.09	\$29,316.69	\$16,963.50	\$20,472.61	\$2,534.46	\$0.00	\$83,015.60	\$30,963.10	\$52,052.50	2.13%	1.02%
21		Christopher & Bobbie Jo Johnson 1124 Rapids Street	\$315,730.00	5855.73		\$35,873.60	\$9,871.73	\$24,974.46	\$14,450.96	\$17,440.32	\$2,159.07	\$0.00	\$70,719.79	\$0.00	\$70,719.79	2.89%	1.38%
22		Bryce A & Kale J Smith 1118 Rapids Street	\$321,390.00	6833.73		\$41,865.02	\$11,520.45	\$29,145.56	\$16,864.48	\$20,353.11	\$2,519.66	\$0.00	\$82,531.03	\$2,183.53	\$80,347.50	3.29%	1.57%
23		Rodney & Katina Carmichael 1108 Rapids Street	\$226,460.00	6833.81		\$41,865.51	\$11,520.58	\$29,145.91	\$16,864.68	\$20,353.34	\$2,519.69	\$0.00	\$82,532.00	\$25,917.00	\$56,615.00	2.32%	1.10%
24		Melissa S & Benjamin E Hengesteg 1104 Rapids Street	\$502,160.00	8201.18		\$50,242.37	\$13,825.73	\$34,977.71	\$20,239.13	\$24,425.84	\$3,023.86	\$0.00	\$99,045.81	\$0.00	\$99,045.81	4.05%	1.93%
25		Adel-Desoto-Minburn CSD 215 N. 11th Street	\$1,101,100.00	47352.78		\$290,094.22	\$79,828.36	\$201,957.64	\$116,858.64	\$141,032.27	\$17,459.44	\$0.00	\$571,880.22	\$296,605.22	\$275,275.00	11.27%	5.37%
26		Van G Harden 1020 Rapids Street	\$461,720.00	8503.10		\$52,091.99	\$14,334.72	\$36,265.38	\$20,984.21	\$25,325.05	\$3,135.18	\$0.00	\$102,692.08	\$0.00	\$102,692.08	4.20%	2.00%
27		Dawn E Fish 303 N. 10th Street	\$210,800.00	8503.55		\$52,094.72	\$14,335.47	\$36,267.27	\$20,985.31	\$25,326.38	\$3,135.34	\$0.00	\$102,697.45	\$49,997.45	\$52,700.00	2.16%	1.03%
28		Casey Ray Bennet & Michelle Boles 216 N. 11th Street	\$274,510.00	5669.60		\$34,733.29	\$9,557.93	\$24,180.60	\$13,991.61	\$16,885.94	\$2,090.44	\$0.00	\$68,471.82	\$0.00	\$68,471.82	2.80%	1.34%
29		Spencer S Steckelberg 1011 Rapids Street	\$157,350.00	5661.71		\$34,684.97	\$9,544.64	\$24,146.96	\$13,972.14	\$16,862.45	\$2,087.53	\$0.00	\$68,376.56	\$29,039.06	\$39,337.50	1.61%	0.77%
30		Tara J Dunning 219 N. 10th Street	\$185,310.00	3762.95		\$23,052.71	\$6,343.66	\$16,048.83	\$9,286.32	\$11,207.31	\$1,387.44	\$0.00	\$45,445.20	\$0.00	\$45,445.20	1.86%	0.89%
31		Dean Bury 918 Rapids Street	\$270,620.00	5463.68		\$33,471.80	\$9,210.80	\$23,302.38	\$13,483.44	\$16,272.66	\$2,014.51	\$0.00	\$65,984.98	\$0.00	\$65,984.98	2.70%	1.29%

Rapids Street Reconstruction														MEC 2024000794-000	
SPECIAL ASSESSMENTS FOR THE CITY OF ADEL, IOWA														Total Construction	
ASSMT. NO.	SAME NAME	VALUE BY COUNCIL	ASSESSABLE UNITS	STREET CONST.	WALK/DRIVE CONST.	STORM CONST.	WATER CONST.	SANITARY CONST.	MISC. CONST.	CREDIT	TOTAL CONST.	DEFICIENCY	PRELIMINARY ASSESSMENT	% OF TOTAL Assessments	% OF TOTAL Project Cost
AS	LEGAL DESCRIPTION			Cost Unit											
32	Matthew Lee Logan 912 Rapids Street	\$196,000.00	5463.99	\$33,473.66	\$9,211.31	\$23,303.67	\$13,484.19	\$16,273.56	\$2,014.63	\$0.00	\$65,988.64	\$16,988.64	\$49,000.00	2.01%	0.96%
33	MPS Properties LLC 908 Rapids Street	\$147,960.00	2731.94	\$16,736.53	\$4,605.57	\$11,651.63	\$6,741.97	\$8,136.63	\$1,007.29	\$0.00	\$32,993.72	\$0.00	\$32,993.72	1.35%	0.64%
34	Timothy J & Judith Ann Arntz 902 Rapids Street	\$167,000.00	8196.67	\$50,214.69	\$13,818.12	\$34,958.44	\$20,227.98	\$24,412.38	\$3,022.19	\$0.00	\$98,991.24	\$57,241.24	\$41,750.00	1.71%	0.81%
35	Dallas County, Iowa 210 N. 10th Street	\$799,390.00	10967.85	\$67,191.63	\$18,489.85	\$46,777.43	\$27,066.80	\$32,665.90	\$4,043.96	\$0.00	\$132,458.91	\$0.00	\$132,458.91	5.42%	2.58%
36	Dallas County, Iowa 901 Rapids Street	\$117,390.00	10974.53	\$67,232.56	\$18,501.11	\$46,805.93	\$27,083.29	\$32,685.80	\$4,046.42	\$0.00	\$132,539.60	\$103,192.10	\$29,347.50	1.20%	0.57%



AGENDA ITEM NO. 2.d
AGENDA SECTION: NEW
BUSINESS

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

MEETING DATE: October 7, 2025

AGENDA HEADING: Discussion of Potential Incentives for Project in the City of
Adel Urban Renewal Area

ATTACHMENTS:



AGENDA ITEM NO. 2.e
AGENDA SECTION: NEW
BUSINESS

COMMITTEE OF THE WHOLE AGENDA ITEM REPORT

MEETING DATE: October 7, 2025

TO: Mayor & City Council

FROM: Carrie Erickson, City Clerk

AGENDA HEADING: Discussion on the Council's Previous Decision to Set October 31st as the Official Date Each Year for City-Wide Trick-or-Treating/Beggar's Night

PREVIOUS COUNCIL ACTION: Consider Approval to Set October 31st as the Official Date Each Year for City-Wide Trick-or-Treating/Beggar's Night - passed unanimously in the Consent Agenda on March 11, 2025

STAFF/COMMITTEE RECOMMENDATION:

In the past, City staff have put out surveys to find a date/time that works the best for the majority of the community. Each year the date/time selected interferes with any number of activities and organizations events. Staff have seen the proclamations of a fixed-date for community trick-or-treating from many other cities around the metro. This provides consistency and a clear expectation no matter what organization would impact a particular family. Here are the days of the week that October 31st will fall in the next seven years:

2025 - Friday
2026 - Saturday
2027 - Sunday
2028 - Tuesday
2029 - Wednesday
2030 - Thursday
2031 - Friday

ATTACHMENTS:

[03-11-2025 City Council Meeting MINUTES.pdf](#)

Adel City Council
March 11, 2025 - Meeting Minutes

The Adel City Council met in regular session at Adel City Hall, 301 S. 10th Street, Adel, Iowa on Tuesday, March 11, 2025. At 6:01 p.m., Mayor Peters called the meeting to order. The following answered roll: Christensen, McAdon, West, Selby, and Ockerman.

Staff Present: City Administrator Brown, Deputy City Administrator/Finance Director Sandquist, City Attorney Stone, City Clerk Erickson, Public Works Director Overton, and Parks & Recreation Director Schenck.

PUBLIC HEARING

- 1.a. Public Hearing to Consider a Voluntary Annexation Application for the ADM Community School District

Motion by Ockerman, seconded by Christensen, to open the public hearing.

Roll: Ayes - Unanimous. Motion Carried.

No oral or written comments received.

Motion by Christensen, seconded by McAdon, to close the public hearing.

Roll: Ayes - Unanimous. Motion Carried.

COMMENTS FROM THE PUBLIC

- 2.a. Ankeny Sanitation Report - Dave Massey, General Manager

Dave Massey, General Manager of Ankeny Sanitation, gave an update to the Council on the garbage and recycling services from the past year.

- 2.b. New President of Adel Partners Chamber of Commerce

Current Adel Partners Chamber of Commerce President introduced the incoming President, Erin Milroy.

CONSENT AGENDA

- 3.a. Consider Approval of City Minutes Dated February 11, 2025

- 3.b. Consider Approval of February Bills and February 28, 2025 Treasurer's Report

- 3.c. Consider Approval of Funds Spent on Flower Arrangement for Parks & Recreation Director Nick Schenck's Father's Funeral

In accordance with the City's Flowers and Sustenance Supplies Policy (#3.05.01), which was approved as amended on March 8, 2016, the Adel City Council believes that it is in the best interest of the residents to establish a public purpose for the expenditure of funds for flowers and sustenance supplies. According to the policy, the City may send flowers to the employees or family members of employees who experience a death in their immediate family. The City sent flowers for Tom Schenck, who passed away February 24, 2025. This item on the consent agenda documents the public purpose of these disbursements and will be reflected in the council minutes.

- 3.d. Consider Approval of Special Event Market to Market Relay - Saturday, May 10th, 2025 - 11:00 a.m. - 4:15 p.m.

- 3.e. Consider Approval of Pay Application No. 8 - Adel Evans Park Trail Connections Project

- 3.f. Consider Approval to Set October 31st as the Official Date Each Year for City-Wide Trick-or-Treating/Beggar's Night

Motion by Ockerman, seconded by West, to approve the Consent Agenda.

Roll: Ayes - Unanimous. Motion Carried.

DEPARTMENT HEAD REPORT

- 4.a. Annexation Progress Update - City Administrator, Anthony Brown

City Administrator Brown reported that there will be the voluntary annexation item for the school under new business, he received an email from someone buying land in the area

with questions about annexation in the future, and we will be receiving from legal a general idea of how to create a template for the pre-annexation process. The hope is to protect Adel in future annexation negotiations. McAdon asked about the progress in the East annexation properties. Brown responded that he is exchanging emails with property owners. There is one property owner who has more requests than others that may require a sit-down meeting. McAdon then asked if the legal process to create a pre-annexation template can be done at the same time as current negotiations with property owners or does one need to be done first? Brown responded that the City would need to be unified in how we move forward and agree on the pre-annexation document. Sandquist shared that the document exists, and we have given it to property owners, but there have been some responses and requests from property owners as it is pretty generic. Some of the requests are larger requests that would take more discussion from the Council. McAdon asked about the timeline for this pre-annexation document to be updated. Brown said that we have another council meeting this month and we could add it to the agenda. McAdon then asked if we have heard back from the Heritage Woods developers with a proposal. Brown responded that we have not. West asked about the two properties off Old Portland Rd. that were part of the Koethe annexation. Brown said we need to decide if we are going to take the completely voluntary property or also move forward with the other properties by 8/0/20. He said that we need that feedback before staff does any work. McAdon said that the Council has expressed that they want to move forward with 8/0/20. She also commented that we need to hear back from Nichols about reaching out to those properties again. Ockerman reminded everyone that the City Development Board is going to be involved when going the 8/0/20 route.

4.b. City Council Meetings on Monday, March 24th at 6:00 p.m. and 6:30 p.m.

4.c. Update on Proposals for Island Park Lease and Operations

Parks & Recreation Director Schenck shared that the deadline was today for submitting proposals for the lease and operations for Island Park Campground. No proposals have been submitted, but there have been inquiries and a few phone calls from interested parties. Discussion needs to be had about what the next step should be.

4.d. Audit Update - Deputy City Administrator/Finance Director Brittany Sandquist

Deputy City Administrator/Finance Director Sandquist reported that the final audit report was delivered today. We received a good report with only two findings. The first finding is one we always have, a lack of separation of duties. This will not go away until we have a larger administrative staff. The other finding was related to TIF. The county does a TIF reconciliation every year and it did not tie to the annual reporting that Sandquist submitted to the state. This was purposeful as the county needed to clean up their TIF numbers and it was corrected in the fall so this will not be an ongoing issue. McAdon asked about the possibility of the audit firm completing the audit earlier in the future. Sandquist responded that since they are a small firm it is not likely, but she is looking at different ways that she can assist in the information gathering stage. Sandquist shared that the staff is satisfied with their work and would like to renew with the firm if they would also like to continue working with us. Sandquist has reached out to legal to start preparation of the renewal contract.

NEW BUSINESS

- 5.a. Consider Approval of Resolution No. 25-17, Approving An Application For Voluntary Annexation of Certain Land to the City of Adel, Iowa
**Motion by West, seconded by McAdon, to approve Resolution No. 25-17.
Roll: Ayes - Unanimous. Motion Carried.**

- 5.b. Consider Approval for An Agreement for Third-Party Testing Services with Terracon Consultants, Inc. for the WWTP Laboratory & Administration Building Project
Motion by Ockerman, seconded by Selby, to approve the agreement with Terracon Consultants, Inc.
Roll: Ayes - Unanimous. Motion Carried.
- 5.c. Consider Approval of Resolution No. 25-18, Approving Construction Contract and Bond for the WWTP Laboratory and Administration Building
Motion by Christensen, seconded by Ockerman, to approve Resolution No. 25-18.
Roll: Ayes - Unanimous. Motion Carried.
- 5.d. Consider Approval of Resolution No. 25-19, Authorizing Staff to Proceed with Transition of Landfill Property and Operations to the City of Adel
Discussion ensued among the Council and Staff about the feasibility of transitioning the South Dallas County Landfill into the City. Ockerman shared that this resolution is only to start the process of transitioning the landfill, not to fully approve the transition at this time. If we sell the landfill to Metro Waste Authority, the rates for our residents will rise. West clarified that since we are the only member left of the 28E we assume all the liability if something should happen anyway. City Attorney Stone suggested a smaller committee to follow up on the progress of each step of the outline, and it was determined that the Sewer and Sanitation Committee would be a good fit. City Administrator Brown shared that it was his opinion that the landfill should be sold to protect future councils, staff, and developments. There are only a few cities or counties who have their own landfills in the state of Iowa. If the landfill is decided to be closed later on and it is owned by the City, then the requirement is to still manage the site for 30 years beyond closure. This is a large commitment beyond the operation of an open landfill. The Mayor pointed out the advantages of keeping the landfill and transitioning it to the City: it is a turnkey operation, it is financially solvent, and we would have control over what happens to it as well as the rates. McAdon responded that if the decision is made to sell it to Metro, they would most likely fill it up and close it. They would then set the rates and be in charge of the environmental procedures that would affect the environment in our city limits. West asked if we could see a side-by-side comparison of what it would look like to transition it to a city department versus selling it to Metro. McAdon responded that it would be difficult to get accurate sales information without engaging in negotiations with Metro. The decision of the Council was to move forward with the roadmap that Stone laid out in her memo with the option of stopping the process at any time if it doesn't feel right.
Motion by Ockerman, seconded by McAdon, to approve Resolution No. 25-19.
Roll: Ayes - Unanimous. Motion Carried.
- 5.e. Consider Approval of Resolution No. 25-20, Authorizing a Facilities Use Agreement between the City of Adel and ADM Youth Softball Association
Motion by Ockerman, seconded by West, to approve Resolution No. 25-20.
Roll: Ayes - Unanimous. Motion Carried.
- 5.f. Consider Approval of Resolution No. 25-21, Approving the Engineering Services Agreement Between the City of Adel and McClure Engineering for the Adel Recreation Trail Connection Project
Motion by Ockerman, seconded by Selby, to approve Resolution No. 25-21.
Roll: Ayes - Unanimous. Motion Carried.

- 5.g. Consider Approval of Resolution No. 25-22, Approving Amendment No. 1 to the Engineering Services Agreement Between the City of Adel and McClure Engineering for the Adel Baileys Grove Channel Improvements Project

Motion by Ockerman, seconded by Christensen, to approve Resolution No. 25-22.

Roll: Ayes - Unanimous. Motion Carried.

- 5.h. Consider Approval of Resolution No. 25-23, Approving the Master Services Agreement for Engineering Services with McClure Engineering

Motion by Ockerman, seconded by Selby, to approve Resolution No. 25-23.

Roll: Ayes - Unanimous. Motion Carried.

- 5.i. Consider Approval of Resolution No. 25-24, A Resolution Updating FY2024-2025 Fees for Services - Updating Sub-Division Fees

Motion by Ockerman, seconded by West, to approve Resolution No. 25-24.

Roll: Ayes - Unanimous. Motion Carried.

- 5.j. Consider Approval to Set a Public Hearing in the Matter of the Proposal to Delete Section 423, Storm Shelters, From the City of Adel's Building Code (the International Building Code, 2018 Edition) for Tuesday, April 8th, 2025 at 6:00 p.m.

Motion by Christensen, seconded by West, to approve setting a public hearing for Tuesday, April 8th, 2025 at 6:00 p.m.

Roll: Ayes - Unanimous. Motion Carried.

- 5.k. Annual Review of City Administrator - Possible Closed Session. The Council May Enter into Closed Session in Accordance with Section 21.5(1)(i) of the Iowa Code, *To evaluate the professional competency of an individual whose appointment, hiring, performance, or discharge is being considered when necessary to prevent needless and irreparable injury to that individual's reputation and that individual requests a closed session.*

Motion by West, seconded by Selby, to enter closed session.

Roll: Ayes - Unanimous. Motion Carried.

Closed session began at 6:53 p.m.

Motion by Christensen, seconded by Ockerman, to exit closed session.


Roll: Ayes - Unanimous. Motion Carried.

Closed session concluded at 8:11 p.m.


OTHER BUSINESS

ADJOURNMENT

Meeting was adjourned at 8:12 p.m.


James F. Peters, Mayor

Attest:


Carrie Erickson, City Clerk